

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Brenton S Smith
CPA Certificate No. 25740

REINSTATEMENT ORDER

The Minnesota Board of Accountancy has determined as follows:

1. The Board is authorized to license and regulate certified public accountants pursuant to Minn. Stat. §§ 326A.01-.14 (2020).
2. The Board issued Respondent Brenton Smith a certified public accountant certificate on December 4, 2009.
3. Brenton Smith's certified public accountant certificate expired on December 31, 2013.
4. On February 2, 2016, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Brenton Smith's certificate because he failed to renew it for more than two years after its expiration.
5. On January 29, 2021, Brenton Smith petitioned to reinstate his revoked certificate pursuant to Minn. Stat. § 326A.09.
6. This order is in the public interest.

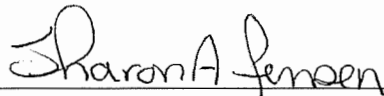
IT IS HEREBY ORDERED, pursuant to Minn. Stat. §§ 326A.04, .09, that Brenton Smith's active certified public accountant certificate shall be reinstated upon submission of satisfactory proof to the Board that he has completed 120 hours of continuing professional education and payment of \$500 in fees, consisting of a \$400 delinquency fee, and a \$100 renewal fee.

IT IS FURTHER ORDERED that if Brenton Smith does not submit satisfactory proof of completing the continuing-education hours and pay all required fees within 90 days, this order shall be automatically vacated, and Brenton Smith's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Brenton Smith's certified public accountant certificate and, moreover, that revocation order and this reinstatement order shall be classified as public data pursuant to Minn. Stat. § 13.41, subd. 5 (2020).

Dated: 3/2/21

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



SHARON A. JENSEN, CPA
Board Chair


STATE OF MINNESOTA
MINNESOTA BOARD OF ACCOUNTANCY
85 East 7th Place, Suite 125
St. Paul, MN 55101

CERTIFICATE OF SERVICE BY U.S. MAIL

In the Matter of Brenton S Smith
License # 25740

I, Jamie Eschbach, verify by oath or affirmation that on the 2nd day of March 2021, at the City of Saint Paul, in the county of Ramsey, in the State of Minnesota, served the Reinstatement Order by depositing a true and correct copy in the United States mail, properly enveloped, with first class postage prepaid and addressed to the following named individual(s) or entities at the address indicated below.

Brenton S Smith
6800 E Mayo Blvd #1412
Phoenix, AZ 85054


Jamie Eschbach