

**STATE OF MINNESOTA
BOARD OF ACCOUNTANCY**

In the Matter of
Walter Phillip Michels III
CPA Certificate No. 12565

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 (2022).
2. The Board issued Respondent Walter Michels a certified public accountant license on December 6, 1990.
3. Walter Michels's certified public accountant certificate expired on December 31, 2014.
4. On March 7, 2017, pursuant to Minn. Stat. § 326A.04, subd. 11, the Board revoked Walter Michels's certificate because he failed to renew it for more than two years after its expiration.
5. On January 18, 2024, Walter Michels 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 Walter Michels's certified public accountant certificate shall be reinstated to the inactive status upon payment of \$525 in fees, consisting of a \$500 delinquency fee, and a \$25 renewal fee.

IT IS FURTHER ORDERED that if Walter Michels does not pay all required fees within 90 days, this order shall be automatically vacated, and Walter Michels's certificate shall not be reinstated.

IT IS FURTHER ORDERED that nothing herein shall be deemed to rescind the Board's order revoking Walter Michels'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 (2022).

Dated: 3/6/24

STATE OF MINNESOTA
BOARD OF ACCOUNTANCY



CHARLES SELCER, CPA
Board Chair