STATE OF FLORIDA
BOARD OF ACCOUNTANCY

IN RE: PETITION FOR WAIVER AND VARIANCE BY
RAFAEL J. DURAN

FINAL ORDER VW 2011-343

This matter came before the Board of Accountancy (hereinafter "the Board"), at a
duly noticed public meeting held on August 3, 2012, in Tampa, Florida, on the request of
Rafael J. Duran, (hereinafter "Petitioner"), for a reconsideration of his petition for a
permanent waiver of Rule 61H1-33.003(6), Florida Administrative Code (FAC). On January
24, 2012, the Board voted to deny Petitioner's petition and its Notice of Intent to Deny was
filed on March 15, 2012, a copy of which is attached hereto as Exhibit "A" and incorporated
herein. The reasons for denial are set forth in Exhibit "A."

At the hearing on this matter, Petitioner was present and testified in support of his
petition. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

FINDINGS OF FACT

Petitioner completed the additional CPE hours that he was previously found to be
deficient.

CONCLUSIONS OF LAW

Based on the foregoing Findings of Fact, the Board adopts the following as its
Conclusions of Law:

1. Petitioner established that the purpose of the accountancy continuing education
statute, Section 473.312, Florida Statutes, would be met, in that he has now completed the
required hours.

2. Petitioner established that the Board's full application of Rule 61H1-33.003(6),
FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

ORDER

Based on the foregoing findings of fact and conclusions of law, it is ORDERED that the prior order filed March 15, 2012 is VACATED and the petition for a permanent waiver of Rule 61H1-33.003(6), FAC of Rafael J. Duran is GRANTED.

This Final Order shall become effective upon filing with the Clerk for the Department of Business and Professional Regulation.

DONE AND ORDERED this 13th day of September, 2012, by the Florida Board of Accountancy.

Veloria A. Kelly, Division Director

NOTICE OF RIGHT TO APPEAL

A party who is adversely affected by this Final Order is entitled to judicial review pursuant to Section 120.68, Florida Statutes. Review Proceedings are governed by Rules 9.110 and 9.190, Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the Department of Business and Professional Regulation, Attn: Ronda L. Bryan, Agency Clerk, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399 and a Second copy, accompanied by filing fees prescribed by law, with the District Court of Appeal, First District, or with the District Court of Appeal in the Florida Appellate District where the Party Resides. The Notice of Appeal must be filed within thirty (30) Days of Rendition of the Order to be reviewed.
CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. mail to Rafael J. Duran, 4125 Clearview Terrace, West Palm Beach, Florida 33417; Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 24th day of September, 2012.

Brandon M. Nichols
STATE OF FLORIDA  
BOARD OF ACCOUNTANCY  

IN RE: PETITION FOR WAIVER AND VARIANCE BY  
RAFAEL J. DURAN  

NOTICE OF INTENT TO DENY  

Petitioner, Rafael J. Duran, filed a petition for a permanent waiver of Rule 61H1-33.003(6), Florida Administrative Code (FAC) on December 8, 2011. The notice of the petition appeared in the Florida Administrative Weekly on December 23, 2011, in Volume 37 Number 51; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 24, 2012, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS:  

The facts relevant to the petition are as follows:

1. Petitioner is currently licensed as a CPA in Florida, seeking reactivation of his license. Petitioner's license became delinquent on January 1, 2011, after he failed to submit a CPE reporting form for the 2010 renewal period.

2. Rule 61H1-33.003(6), FAC, provides in part that, "each Florida certified public accountant shall, as part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, report on forms prescribed by the Board, compliance with continuing professional education requirements (CPE) completed during the applicable reestablishment period."
3. Petitioner states that from June 2009 to May 2010, he provided 24 hour care for his ailing wife. Petitioner states that, as of June 30, 2010, he had completed 84 CPE credits and that in either July or August, 2010, a visiting family member mailed a copy of his CPE reporting form for that reporting period to DBPR. When Petitioner paid his reactivation fee in early December 2010, he became aware that his license was delinquent. Petitioner states he then mailed an additional copy of the reporting form to DBPR in January, 2011.

4. Based upon staff review of the CPE reporting form received in January, 2011, Petitioner was found to be deficient eight (8) hours total CPE hours including four (4) of those required in accounting and auditing.

5. Petitioner is requesting a waiver or variance of Rule 61H1-33.003(6), FAC, to the extent necessary for his license to be reactivated and to have the Board accept his CPE reporting form for the period ending December 31, 2010, as timely filed and as documentation of all required hours.

**GROUND FOR DENIAL**

The Board determined that the petition should be denied on the following grounds:

6. Petitioner failed to establish that the purpose of the accountancy continuing education statute, Section 473.312, Florida Statutes, would be met, in that he has not completed the required hours.

7. Petitioner further failed to establish that the Board’s full application of Rule 61H1-33.003(6), FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

This Order shall become effective upon filing with the Clerk of the Department of
NOTICE TO APPLICANT

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board’s decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, a copy of which is enclosed, including a statement of the material facts which are in dispute. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, a copy of which is enclosed. If you request a hearing, you have the right to be represented by an attorney or other qualified representative, to take testimony, to call or cross-examine witnesses, to have subpoena and subpoena duces tecum issued, and to present written evidence or argument.

Pursuant to Section 120.573, Florida Statutes, you are hereby notified that mediation pursuant to that section is not available.
Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to Rafael J. Duran, 4125 Clearview Terrace, West Palm Beach, Florida 33417; and to Jesslyn Krouskrop, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 880, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 15th day of March, 2012.

Brandon M. Nichols

U.S. Postal Service  
CERTIFIED MAIL, RECEIPT  
(Domestic Mail Only. No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage $________
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)

Total Postage & Fees $________

To
Rafael J. Duran

Postmark Here

4
PETITIONER
Rafael J Duran CPA
4125 Clearview Terrace
West Palm Beach
Florida 33417
License #0008403-Issued March 8, 1980

VW 2011-343

AMENDED PETITION TO FLORIDA BOARD OF ACCOUNTANCY, FOR PERMANENT VARIANCE FROM THE FOLLOWING RULES, AS REQUIRED BY SECTION 120.542, FLORIDA STATUTES

- RULE 28-104.002(2)(d) —Florida Administrative Code.
  Petition to the Board for permanent variance or waiver of Rule 61H1-33.003(6) Florida Administrative Code, which requires CPAs to complete and report to DBPR at least 80 total CPE Hours (at least 20 in accounting and auditing, 4, in ethics and maximum 20 in behavioral subjects) of CPE earned within two-year period. In the petitioner’s case, July 1st (year 1) to June 30th (year 2). Reporting to DBPR must be on or before December 31st year 2.

- RULE 28-104.002(2) (e)—Florida Administrative Code.
  Implementation of Section 473.312, Florida Statute, authority for all continuing education rules.

2.
• RULE 28-104.002(2)(h)-Florida Administrative Code
Details of the reason or purpose(s) why the Petitioner is requesting the variance or the waiver.

Main reason(s) and hardship was from June 2009 thru May 2010 my wife was very sick from cancer; most of the time either hospitalized or radiations, etc. Suffering constant pain I have to attend her 24 hours either at home or hospitalized. At home I set up a portable office next to our bedroom, to work and study while she was calm or sleeping. At the hospital, they always gave us a private room, so I could work and study.

In spite of her painful suffering, she encouraged me to work and study. I dedicated my study to comply with CPE and I completed 84 credits on June 30, 2010. My daughter (live next to us) compiled my mail and brought it to me at least twice during the week. She and the rest of the family alternated to visit, at my request, so that they could comply with their work or family obligations. Around July or August one of our visiting family member mailed for me. in the outside night depository of a small post office, the nearest from the hospital, an envelope with a copy of the CPE transcript. The hospital desk kindly gave me the postage. That's all I remember.

When I paid my license fee, early December, 2010, is when I started to concern about whether the Board had received the reporting, and, apparently, never received it. I mailed them a copy, but it was during January.

I respectfully hope the Board members kindly reconsider the incredible hardship I have been through, including the eventual death of my un-forgetful wife and approve my requested Petition. God Bless all of you!

Sincerely,

Rafael
| Name: Rachel J. Duncan | License Number: 600.8603 |

**Revised Professional Education Reactivation Reporting Form**

Please note that a new address listed above does not constitute official notification to the Board of change of address.

**1.** Reported on 7/06/08 by PBE Online Seminar - In excess of 60 from 06/30/08

<table>
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<tr>
<th>Date of Completion</th>
<th>Name of Course or Program</th>
<th>Credit Hours Claimed (No fractional hours)</th>
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<td>6/09/08</td>
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<td>7/01/08</td>
<td>Asset Management</td>
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<td>7/02/08</td>
<td>Data Management</td>
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<tr>
<td>10/01/08</td>
<td>Federal Tax Law</td>
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<tr>
<td>1/13/09</td>
<td>Federal Tax Law</td>
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<td>2/13/09</td>
<td>Federal Tax Law</td>
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**TOTALS:**

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**Return To:** Board of Accountancy
240 NW 7th Drive, Suite 3A
Gainesville, Florida 32601

Signature: [Signature]
Date: 06/30/10

Form: [Form]
Date: 06/30/10

I certify that the above information is true and correct and that the reported courses above relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct sponsor names. I understand that any or all credit is subject to the Board's review. I agree to retain all documentation relating to the above programs for 10 years after this renewal form is filed.
RJD

CPE

CONDENSED WORKSHEET
Period July 1, 2009 to June 30, 2010

FLORIDA BOARD OF ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION
REACTIVATION REPORTING FORM

NAME: RAFAEL J DURAN LICENCE NUMBER: 0008403
MAILING ADDRESS: 4125 CLEARVIEW TERRACE
WEST PALM BEACH, FLORIDA, 33417

<table>
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<tr>
<th>Name of sponsor</th>
<th>Date of Completion</th>
<th>Name of Course or Program</th>
<th>Credits</th>
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<td></td>
<td></td>
</tr>
<tr>
<td>(x) CPE Online</td>
<td>06/09/2009</td>
<td>Shareholders’ Equity</td>
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<tr>
<td>(x) Ditto</td>
<td>06/14/2008</td>
<td>Accounting Treatment</td>
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The following CPE credits were reported on 07/06/2009 (for the reestablishment period June 30, 2010) by the Florida Department of Business Professional Regulation (BDPA Online Service), in excess of 20 from the period ended June 30, 2009 (Attached herewith)

(x) Gleim Accounting

<table>
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<th>Name of Course or Program</th>
<th>Credits</th>
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<td>CCH (0002466)</td>
<td>07/02/2008</td>
<td>Top Federal Tax Issues 2008 Med 2</td>
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<tr>
<td>Alpha Kappa Psi</td>
<td>10/31/2008</td>
<td>Fall/Winter 2008 CPE Seminar</td>
<td>8</td>
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<tr>
<td>Ditto</td>
<td>06/12/2009</td>
<td>Annual Accounting and</td>
<td>8</td>
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<tr>
<td></td>
<td></td>
<td>Auditing Seminar</td>
<td></td>
</tr>
<tr>
<td>FICPA</td>
<td>06/05/1209</td>
<td>Ethics Protecting the Integrity of Florida CPAs</td>
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<td>Alpha Kappa Psi</td>
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<td>Fall/Winter 2009 CPE Seminar</td>
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<td>(x) Gleim Accounting</td>
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<td>Intangible Assets and Other Capitalization Issues</td>
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<tr>
<td>CPE Online</td>
<td>05/23/2010</td>
<td>EQUITY</td>
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<tr>
<td>Ditto</td>
<td>06/07/2010</td>
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Page 1 of 2
<table>
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<th>Name of Course or Program</th>
<th>Credits</th>
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<td>(x) DITTO</td>
<td>06/11/2019</td>
<td>Shareholders’ Equity</td>
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<tr>
<td>(x) DITTO</td>
<td>06/21/2018</td>
<td>Accounting Treatment</td>
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<tr>
<td>(x) DITTO</td>
<td>06/22/2018</td>
<td>Tax Practice Before the IRS 2009</td>
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<td>06/22/2018</td>
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FICPA-CPE TRACER FROM 07/01/2009 TO 06/22/2010 → 40 26 4 =70

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<th>(x) CCH(QAS007)</th>
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<th>Top Federal Tax Issues Y2008</th>
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<td>(x) Gleim Accounting 06/28/2010</td>
<td>Net-For-Profit Accounting and Reporting</td>
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<tr>
<td>(x) Gleim Accounting 06/30/2010</td>
<td>Tax Procedures (2009)</td>
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<td></td>
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</tbody>
</table>

Totals from July 1, 2008 to June 30, 2010 | 44 36 4 =84

I certify that the above information is true and correct and that the reported courses directly relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct sponsor name. I understand that any all credit is subject to the Committee’s review. I agree to retain all documentation relating to the above programs for two years after this reestablishment period.

Signed; Rafael Jorge Duran S.S 267-68-9401
Certified Public Accountant – Florida License #0008403
Member Florida Institute CPAs
Member American Institute CPA
Membership:
Association Cuban-American CPAs
Association Cuban CPAs

Page 2 of 2
FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE: (850) 224-2727 • FAX: (850) 222-8790

Rafael J. Duran Sr
Canopy Castel Company
1949 SW Connels Hwy
Okeechobee, FL 34974-9764

Date: 6/30/2010
FICPA Member #: 8223
Fl. Certificate #: 0003403

For all courses attended 7/1/2010 - 6/30/2012

Please Note:

- It is the responsibility of the individual participant to report hours of credit to the Florida Board of Accountancy.
- The FICPA is not responsible for reporting credit.
- The FICPA sponsor ID is 0002038. The FICPA Ethics Provider number is 3481.

CURRICULUM CODES
AC = Accounting, Auditing, and Assurance
CS = Consulting Services
EB = Employee Benefits
EP = Estate/Financial Planning
ET = Ethics
GO = Government/Not for Profit
MG = Management
PD = Personal Development
SK = Specialized Knowledge
TX = Taxation
TE = Technology

FICPA Courses Verified by:
Neal Campbell
Senior Director of Professional Development

http://www.ficpa.org/MEMBERNET/Members/CourseHistoryPrintOne.aspx?Begin=07/01... 6/30/2010
My annual license renewal fees, $155 payment, is annually scheduled to be paid by Bank of America as part of my electronic recurring payment plan, during the first week of December. For 2010 it was debited 12/08/2010 per bank confirmation number BV71T-L12LT.

For 2011, I have already selected, 44 self study on line credits, which I plan to start next month, thus allowing time, to recover myself from the unexpected emptiness created inside myself, due to my wife’s death only two months ago.
Add/Update Continuing Education Course

Please fill in the course information below:

- Name of Sponsor: Gleim Accounting
- Sponsor Code (If Applicable): QAS 004
- Name of Course: Audit Engagements, Observation/Reconciliation
- Program: (Choose from list of approved courses)
- Date of Completion: 06/19/2008
- Self Study: Yes

Credit Hours Claimed As:
- A/A: 4
- GA/A: 0
- Technical Business: 0
- Behavioral: 0

By reporting this course, you attest that this information is correct and true to the best of your knowledge.

Terms of Use | Privacy Statement

https://www.myfloridalegister.com/CRegreportForm.asp?SID=22AB9E4C-4C85-419B-B05... (7/6/2008)
Licensing Portal - Account Summary

Account Summary

Primary Address:

Street: 4125 CLEARVIEW TERRACE Phone:

City: WEST PALM BCH Email:*

* Providing us with your email address will allow us to respond to you more quickly.

State: FLORIDA
Zip: 33407-6232

Report Continuing Education

Attention CPA licensees, in order to renew your license you must first make sure all your continuing education has been provided to DBPR. The DBPR Online Services portal allows you to view your current CE on the Online continuing ed. If you have courses that have not yet been submitted, you can report them real-time using the Report Continuing ED feature. Once all your continuing education requirements have been met, you will need to complete the renewal process on the portal.

Click Here To Report Continuing Education

Profile Change

If you hold multiple DBPR licenses, click here to request an update to your online account.

License Summary

To view a specific license or view your continuing education requirements per license, click on Profile Change. If you have multiple DBPR licenses, you can view and manage your account online.

License 

Status: Active
Expires: 12/31/2028
Professional Certification: Public Accountant

Under Florida law, email addresses are public records. Your email address could be released in response to a public records request.

USER 44 312 75
PIN 1417

https://www.myfloridalicense.com/LicenseSummary.asp?SID=[22AB9E4C4C85419B-B0... 7/6/2008]
Licensing Portal - Summary - Report Continuing Education Course

Add/Update Continuing Education Course

Please fill in the course information below:

- Name of Sponsor: Gleim Accounting
- Sponsor Code (If Applicable): OAS 004
- Name of Course Program: Shareholders' Equity: Accounting Treat
- Date of Completion: 08/09/2008
- Self Study: Yes
- Credit Hours Claimed As: 0 A/A or G/A:
- Instructor: A/A or G/A: 0
- Technical: 0
- Business: 0
- Behavioral: 0

By reporting this course, you attest that this information is correct and true to the best of your knowledge.

Submit

https://www.myfloridalicense.com/CEreportForm.asp?SID={22AB9E4C-4C85-419B-B05... 7/6/2008}
RAFAEL J DURAN, CPA, MA, EA.
4125 Clearview Terrace
West Palm Beach
Florida 33417

June 5, 2011

riduranepa@aol.com

PERSONAL
MEMORANDUM RESPECTFULLY E-MAILED
"TO WHOM IT MAY CONCERN"
IN COMPLIANCE WITH A REQUEST OF MY DYING,
BELVED WIFE OF 60 YEARS,
HILDA D DURAN(R.I.P)

Although not expected that soon, my dearest wife, of 60 years of excelsior love and unforgiving wisely and motherly care, passed away, last week, with all her children, grandchildren and myself, by her bedside.

Hilda died peacefully on my arms, after two years of constant intensive pain, hospitalization admission and readmissions, surgeries to cure intestinal obstruction, including cancer. She sustained bravely her fight for survival and I thank the Lord, the doctors, hospital principals and my children for allowing me to stay with Hilda, day and night, during all that time.

Hilda, a very educated home-maker was - very effectively - the family devotional guidance and advisor, and extremely concerned about my higher professional education and ethically excelling on my job as a top corporate officer and advisor, including completing my PhD and teach part-time.
As Hilda's sickness progressed, she started to concern about the time that I was dedicating to her, and that she wanted to send a personal memorandum to those concerned with potential delays in meeting my obligations, so that they could be aware, and assist me, in case of unavoidable delays in performing my obligations, thus protecting my career, my job and our plans.

Respectfully emailed,

Rafael
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Approval #: 341129
Transaction #: 488
23-00104333-98
Receipt #: 116774

APC Transaction #: 28
USPS #: 116449-9990

To check on the delivery status of this article, visit our 1-st & Confirm website at USPS web. Use this Automated Postal Center (or any Automated Postal Center at other Postal location) or call 1-800-222-1811

Thanks.
It's a pleasure to serve you.

ALL SALES FINAL ON STAMPS AND POSTAGE. NO REFUNDS FOR GUARANTEED SERVICES ONLY.
MEMO

DATE: October 27, 2011

FROM: Rafael J Duran AC 8403
4125 Clearview Terrace
West Palm Beach
Florida 33417

TO: Ms Karan Lee
Regulatory Specialist II
Florida Dept Professional Regulation

Good Evening, Ms Lee.

Thank you for letter of October 18th. I am sorry I was unable, until tonight, to comply with your request, but due to family emergency, I had to be absent since Tuesday.

Monday I called your office, to suggest, if you so desired, to call me to explain, over the phone, or to mail my internal worksheet of how I entered the CPE credits to stop at 80, or exceed by 4 or 5 credits, which is how I prefer, or read in your files my correspondence, where I detailed, several times the total of 85. However you were out until Monday.
Tonight, thinking about how to assist you, I thought that I better fax or email this Memo, tonight and mail it when I fill (tomorrow) the blank reporting form, with the same information. I have to work until the afternoon; so I will do it after I finish my work.

Regarding the apparent deficiency of 8 CPE hours on the Petition filed by me, requesting for variance or waiver of Rule 61H1-33.003(6), with all respect and consideration to you, allow me to emphasize, that I would never had filed the Petition, knowing that the entire Petition and the attachments were not 100% correct. To me, that is equivalent to fraud.

All my entire life I have lived within the frames of honesty, professionalism, respect, for others and abiding by the laws and regulations.

I have the honor of being a certified public accountant, to act and work as such, and making all efforts to attain the goals which permit me to have the honor of being regulated in my profession by the Florida Board of Accountancy. Hence it is my duty to respect and appreciate the assistance that I receive from members like Karen Lee. God Bless you all! RAFAEL
November 15, 2011

Rafael J. Duran
4125 Clearview Terrace
West Palm Beach, FL 33417

Dear Mr. Duran:

This is in response to your petition, received October 11, 2011, by the Florida Board of Accountancy, for a variance from Rule 61H1-33.003(6), Florida Administrative Code (FAC), and continuing professional education requirements for reactivation of your license. Let me begin by saying I am very sorry for the loss of your wife. I understand that during her illness and with everything you were managing, you did not timely submit your continuing education reporting form in 2010 and that you are deficient four hours of the required education.

The Board will be happy to address your concerns upon completion of the missing hours and receipt of a proper petition. Your letter/petition does not contain all of the information required by Section 120.542, Florida Statutes (FS) and Rule 28-104.002, FAC and, thus, cannot be presented to the Board at the present time. As written, your petition is lacking required information, as follows:

1. Rule 28-104.002(2)(d), FAC; a recitation of the specific language of the rule that you have determined applies to your situation (someone who does not have a copy of the rules book in front of them must be able to know to which text you are taking exception);

2. Rule 28-104.002(2)(e), FAC: a citation to the statute the rule is implementing (a citation is the number of a Florida Statute; here Section 473.312, FS, is the authorization for all continuing education rules);

3. Rule 28-104.002(2)(h), FAC: the reason why the variance or the waiver requested would serve the purposes of the underlying statute, and
4. Rule 28-104.002(2)(i), FAC: a statement whether the requested variance or waiver is permanent or temporary.

You are encouraged to submit an amended petition by fax to (352) 333-2508 or mail to:

Board of Accountancy
240 Northwest 76th Drive, Suite A
Gainesville, FL 32607

Sincerely,

Mary Ellen Clark, Esquire
Assistant Attorney General
Counsel to the Florida Board of Accountancy