



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

June 14, 2000

Mr. Michael E. Batts
Graham & Cottrill, PA
110 East Hillcrest Street
Orlando FL 32801

Dear Mr. Batts:

At a meeting on October 28, 1999, the Board of Accountancy considered your request for an opinion relating to 61H1-21.003 - Commissions.

The situation outlined in your letter states that a Florida CPA firm wishes to resell computer software to clients and to non-clients. The firm would earn a commission/referral fee.

The Board agreed with your conclusion that it would be permissible for the firm to accept a commission/referral fee provided the disclosures required by 61H1-21.003 were made to the client.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BY: _____
Martha P. Willis
Division Director

MPW/jc