



## DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

---

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

August 11, 1999

Mr. Daniel Greenwald  
10840 SW 113 Place  
Miami FL 33176-3227

Dear Mr. Greenwald:

At a meeting on August 4, 1999, the Board of Accountancy considered your request for an opinion relating to 61H1-24.001 – Advertising.

Your questions were as follows:

1. If a Florida CPA qualified for the designation “Certified Estate Planner” per the enclosed copy of a letter from Surgent and Associates would this qualify as a designation under Chapter 61H1-24.001 (1)(g)?

The Board agreed with your conclusion that this would be considered a specialty designation.

2. If the above qualifies as a designation is the following example adequate in accordance with the same Chapter above considering only one member of the firm has obtained the designation.

The Board disagreed with your conclusion that the \* could be placed next to the Certified Estate Planner designation. The rule specifically states, “... in the immediate proximity of the CPA licensure designation is found a statement that the CPA licensure designation is regulated by the State of Florida. In addition, the advertisement must use a mark, such as an asterisk, to tie the designation to the statement.”

If the advertisement complies with the rules, it can be used even if only one member of the firm has been awarded the designation provided the advertisement does not imply that others in the firm have received the designation.

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