



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

September 25, 2000

Richard J. How
600 Fifth Avenue South, Suite 212
Naples FL 34102

Dear Mr. How:

At a meeting on September 13, 2000, the Board of Accountancy considered your request for an opinion relating to 61H1-26.001 – Form of Practice and Name.

The Board agreed with your conclusion that the firm can use the name How, Cacchione & Gainey, CPA Firm after Anne DePadro Gainey has received her Florida license. However, the statute also requires in 473.309 that Frederick R. Cacchione be engaged in the business of the corporation as his principal occupation.

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