



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida's Future...
**Right Here.
Right Now.**

January 28, 2002

Jeb Bush
Governor

Mr. James G. Atkins
105 East Lake Brantley Road
Longwood FL 32779-4806

Kim Binkley-Seyer
Secretary

Dear Mr. Atkins:

Division of Certified Public
Accounting

Board of Accountancy

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At a meeting on January 25, 2002, the Board of Accountancy considered your request for an opinion relating to 61H1-24.001- Advertising. The Board agreed with your conclusion that a licensed CPA firm can conduct a portion of their business under another name and specify on their letterhead that it is a division of the CPA firm. However, the name must comply with the advertising guidelines set forth in 61H1-24.001.

The Board, however, asked me to advise you that when using specialty designations such as ABV, CFE and CVE in conjunction with the CPA designation you must comply with the provisions of 61H1-24.001(1)(g).

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

