



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

November 21, 2002

Mr. Derek J. Blakeslee  
PO Box 771047  
800 South Dillard Street  
Winter Garden FL 34777-1047

Dear Mr. Blakeslee:

At its meeting on May 31, 2002, the Board of Accountancy considered your request for an opinion relating to 61H1-26.001- Form of Practice and Name.

In response to your question, if the disabled shareholder is retired then you can continue to use his name in the firm name.

The status of his license is not relevant provided he isn't providing accounting services to the public, or the firm.

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

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

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Division of Certified Public  
Accounting

Board of Accountancy

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