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June 8, 2001

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To Whom It May Concern:

Please consider this letter a request for an opinion from the Board of Accountancy.

I. Complete Statement of Hypothetical Situation

Please assume that a person is both a Florida CPA and a member of the Florida Bar. Please further assume the individual wishes to practice both professions, operating as two clearly distinct practices, but in the same office building. Finally, please assume the accounting practice does not perform any audits or reviews, only compilations.

II. Specific Question

The Florida Bar has generated the enclosed information packet regarding dual professions.

The question for the Board is whether compliance with the Florida Bar requirements will satisfy all requirements the Board might have.

III. Pertinent Law and Rules

Other than the enclosed Florida Bar information, I can find no relevant data.

IV. Conclusion Drawn

I believe the answer should be yes.

V. Shared Office Space

Please note this question covers a much broader issue than merely sharing office space.

I eagerly await your response.

Sincerely,

John C. Bovay