



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, Governor

Kim Binkley-Seyer, Secretary

February 8, 2001

Mr. Richard L. Burt
Olivari & Associates
141 Sage Brush Trail
Suite D
Ormond Beach FL 32174

Dear Mr. Burt:

At a meeting on January 29, 2001, the Board of Accountancy considered your request for an opinion relating to 61H1-24.001 – Advertising.

The Board **disagreed** with your conclusion that business cards are not considered advertising. 61H1-24.001 (2)(a) defines advertising as “Any statements, oral or written, disseminated to or before the public or any portion thereof, with the intent of furthering the purpose, either directly or indirectly, of selling public accounting services, or offering to perform public accounting services, or inducing members of the public to enter into any obligation relating to such public accounting services.” For purposes of this rule, oral or written statements include:

1. Business cards
2. Listings in telephone and other media or communication directories

Therefore, the Board also **disagreed** with your conclusion that compliance with 61H1-24.001(1)(g) relating to the inclusion of the statement that the CPA licensure designation is regulated by the State of Florida and/or the term “specialist” is a self-designation not sanctioned by the state or federal government in the advertisement is not required.

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



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