



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

December 20, 2001

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

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

**Division of Certified Public
Accounting**

Board of Accountancy

240 Northwest 76th Drive
Suite A

Gainesville, Florida

32607-6635

VOICE
352.333.2500

FAX
352.333.2508

EMAIL
Aboard@mail.dbpr.state.fl.us

INTERNET
www.MyFlorida.com

MS. Janet Gentry, CPA
149 Scottsdale Drive
Mary Esther, FL 32569

Dear Ms. Gentry:

At a meeting on December 17, 2001 the Board of Accountancy considered your request for an opinion relating to 61H1-24.001 – Advertising.

The Board concluded that it would be permissible for a CPA to advertise in another company's advertisement when that company was listing referral services. That decision, however, is contingent on the assumption that the other company was not practicing public accounting but was strictly a referral service.

The CPA, however, would have to ensure that the advertising relating to the CPA conformed to 61H1-24.001. In addition, the CPA would have to comply with 61H1-21.003 as well as all other provisions of Chapter 473, F.S., and 61H1-,F.A.C.

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