



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

September 27, 2001



Ms. Gretchen M. Harper
Markham Norton Stroemer & Co. PA
8961 Conference Drive
Fort Myers FL 33919

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

Dear Ms. Harper:

Division of Certified Public
Accounting

Board of Accountancy

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Gainesville, Florida

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At a meeting on September 7th the Board of Accountancy considered your request for an opinion and determined that the use of

Jane A. Doe, ABV*

*(Accredited in Business Valuation) a credential of the American Institute of Certified Public Accountants.

would not be permissible as shown above. The use of an asterisk next to ABV may be misleading and you should use a mark other than an asterisk. This may be done parenthetically at the bottom of the document.

The example of:

Jane A. Doe, CPA*/ABV

* Regulated by the State of South Carolina would not be acceptable.

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