



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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

February 19, 2002

Mr. Walter J. Koniarczyk
30 Ariell Ct., G.
Williamsville NY 14221

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

Dear Mr. Koniarczyk:

Division of Certified Public
Accounting

At a meeting on January 25, 2002, the Board of Accountancy considered your request for an opinion relating to 61H1-23.002 – Records Disposition Responsibility.

Board of Accountancy

240 Northwest 76th Drive
Suite A

Gainesville, Florida

32607-6635

The Board agreed with your conclusion that the CPA must provide records to clients upon request. The CPA can charge for costs incurred but cannot withhold the records to collect any fees.

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352.333.2500

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352.333.2508

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Aboard@mail.dbpr.state.fl.us

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www.MyFlorida.com

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