

OLIVARI & ASSOCIATES
Certified Public Accountants

December 1, 2000

Department of Business & Professional Regulation
Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607-7454

Dear Board:

If a licensed Florida CPA were to attain a designation such as "Certified Specialist in Estate Planning", a trademarked designation of The National Institute for Excellence in Professional Education, LLC (related to Surgent and Associates), would 61H1-24.001 (1)(g), require that the CPA include the requisite statement (that the CPA licensure designation is regulated by the government) on a business card if his/her name was reflected as Pat Doe, CPA, CSEP? In other words, is a business card "advertising" or an "offering to the public" under the rule?

A business card is most often used as a means of providing essential information (such as address, telephone numbers, etc.) directly to a person in close physical proximity to the person providing the card. Although a card may be offered to a client prospect, the "advertising" is typically performed verbally by the cardholder prior to providing the business card to the prospect. Accordingly, it seems proper that a business card is NOT "advertising" under 61H1-24.001(1)(g), nor is it an "offering to the public" (as only one person receives the card) and the statements are NOT required.

Also, where a newspaper provides a free small space for business news, would the attainment of a designation such as the one noted above be acceptable per publication without the statements noted in 61H1-24.001(1)(g)?

Although the news brief is not intended as "advertising", it might be construed as an "offering to the public" which also would require the statements (for the mere mention of the attained recognition). Since newspapers often edit provided statement heavily, the statements noted in paragraph one would most likely be edited out. This could cause a CPA to inadvertently violate 61H1-24.001(1)(g). As a result, such requirement would single out and preclude a CPA's use of such free space, forcing him/her to purchase advertising space simply to make the announcement.

Your opinion on the above matters would be greatly appreciated.

Sincerely,
Richard L. Burt, CPA