

**RICHARD J. HOW**  
Certified Public Accountant  
600 Fifth Avenue South, Suite 212  
Naples, FL 342102

Member:  
American Institute of  
Certified Public Accountants

Florida Institute of  
Certified Public Accountants

July 24, 2000

Department of Business & Professional Regulations  
Division of Certified Public Accounting  
Board of Accountancy  
2610 Northwest 43<sup>rd</sup> Street, Suite 1A  
Gainesville, FL 32606

Re: Firm Name

Dear Sir or Madam:

I am enclosing a completed statement of the situation, specific question, citation and conclusion with respect to an issue that I would like to receive the opinion on from the Board.

Thank you very much for your assistance with this matter.

Very truly yours,

Richard J. How

**Issue:** We would like to change the name of our CPA Firm effective January 1, 2001 to:  
How Cacchione & Gainey, CPA Firm

**Facts:** Richard J. How is a Certified Public Accountant in Florida and currently a ninety-five (95) percent shareholder.

Frederick R. Cacchione is a Non-Certified Public Accountant and currently a five (5) percent shareholder.

Anne De Padro Gainey is an Alabama Licensed/Certified Public Accountant who is in the process of applying for "Endorsement" by the state of Florida. Anne will be invited to be a shareholder as of January 1, 2001.

**Rules: Chapter 61H1-26.001 Form of Practice and Name**

Paragraph (d) A firm may not use the term "Certified Public Accountants" in the firm's name if the name of a non-CPA owner also appears in the firm's name. The firm may use the terms "CPA Firm" or "CPAs and Associates" provided the firm has more than one CPA.

**Conclusion:** We can change the name of the firm to:  
How Cacchione & Gainey, CPA Firm