



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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

August 16, 2001

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

Ms. Kathy W. Lightfoot
102 Capri Cove East
Niceville FL 32578-4408

Dear Ms. Lightfoot:

Division of Certified Public
Accounting

Board of Accountancy

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Gainesville, Florida

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At a meeting on July 18, 2001, the Board of Accountancy considered your request for an opinion relating to 61H1-24.001 – Advertising. The Board of Accountancy agreed that the hanging of membership certificates in societies or associations by a person who does not hold a license as a Florida CPA does not violate Chapter 473, F.S. or 61H1, F.A.C. if the person is in fact a member of the organization.

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