



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

**Division of Certified Public
Accounting**

Board of Accountancy

240 Northwest 76th Drive
Suite A

Gainesville, Florida

32607-6635

VOICE
352.333.2500

FAX
352.333.2508

EMAIL
Aboard@mail.dbpr.state.fl.us

INTERNET
www.MyFlorida.com

December 20, 2001

Mr. Terry E. Littrell
Hough & Company, PA CPAs
PO Box 1806
Venice, FL 34284

Dear Mr. Littrell:

At a meeting on December 17, 2001, the Board of Accountancy considered your request for an opinion relating to participation in Commerce Clearing House's Complete Tax Pro Affiliate Program.

It was the Board's conclusion that Hough & Company would be responsible for any tax returns prepared in conjunction with this program and would not be considered independent from the preparation and filing of the returns.

The Board does not opine on liability issues. You should address them to your legal counsel, and your errors and omissions insurance carrier.

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