



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Kim Binkley-Seyer, *Secretary*

December 4, 2000

Phillip W. Price
Price & Company, PA
753 North Citrus Avenue
PO Box 2290
Crystal River FL 34423

Dear Mr. Price:

At a meeting on October 27th, the Board of Accountancy considered your request for an opinion and agreed with your conclusion that it would be permissible for the firm to use the name Smith Financial Services, Certified Public Accountant(s).

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