



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

June 14, 2000

Mr. Gary Richards
Kohl & Spotts
50 Southeast Kindred Street
Stuart FL 34994

Dear Mr. Richards:

At a Board meeting on October 28, 1999, the Board of Accountancy considered your request for an opinion relating to 473.302 (7), F.S. definition of practicing public accounting and 61H1-24.001, FAC, Advertising and determined as follows:

A CPA/Attorney may use the CPA/Attorney designations in advertising if he is an attorney and a Florida CPA that holds an active license.

If however, the firm performs any of the services set forth in 473.302 (7) then the firm (including sole proprietors) must be licensed as an audit firm.

The attorney designation is not considered a specialty designation. Therefore, the asterisk is not necessary unless specialty designations (such as CFP, CMA, etc.) are also used.

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