



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

December 19, 2001

Mr. John H. Stroemer
15881 Shamrock Drive
Fort Myers FL 33912

Dear Mr. Stroemer:

At a meeting on December 17, 2001, the Board of Accountancy considered your request for an opinion and agreed with your conclusion that a CPA is required to designate that the CPA designation is regulated by the State of Florida when using the designation in conjunction with other designations.

The Board is not opining on other state authorized designations.

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

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

Jeb Bush
Governor

Kim Binkley-Seyer
Secretary

Division of Certified Public
Accounting

Board of Accountancy

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