



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

June 10, 2002

Mr. M. Kent Thompson, CPA  
22324 Calibre Court #808  
Boca Raton FL 33433

Dear Mr. Thompson:

At a meeting on April 19, 2002, the Board of Accountancy considered your request for an opinion relating to 61H1-21.003 – Commissions. The Board agreed with your conclusions that a CPA can accept a commission for providing services relating to the sale of real estate provided that the CPA complies with the disclosure requirements set forth in 61H1-21.003, F.A.C. The Board, however, does not opine on the real estate statute and rules. The Board also does not opine on the rules and regulations relating to attorneys.

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

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Right Now.**

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**Division of Certified Public  
Accounting**

**Board of Accountancy**

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