



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

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Division of Certified Public
Accounting

Board of Accountancy

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August 27, 2001

Mr. Pelayo A. Vigil
Gables Court Plaza
5258 SW 8th Street
Coral Gables FL 33134

Dear Mr. Vigil:

At a meeting on July 18th, the Board of Accountancy considered a request for an opinion relating to 61H1-23.002 – Records Disposition Responsibility.

The Board agreed with your conclusions. However, they wished to caution you that you would also be required to comply with any Internal Revenue Service Requirements.

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