

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	7/25/2014
File #	

Joseph Master & Company, LLP



Certified Public Accountants

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 Richard A. Haughwout, CPA

July 23, 2014

DS 2014-102

Division of Certified Public Accounting
 Board of Accountancy
 240 NW 76th Drive, Suite A
 Gainesville, Florida 32607-8858

Re: Petition for Declaratory Statement Before the Division of Certified Public
 Accountancy, Board of Accountancy by Joseph Master & Company, LLP

Dear Distinguished Members of the Board of Accountancy:

We are requesting a Declaratory Statement from the Board of Accountancy with regard
 to a potential firm name change.

Our Situation

Joseph Master & Company, LLP is a partnership with two Florida CPA partners with
 equal ownership. The firm business activities are predominantly Certified Public
 Accounting.

One partner is also Florida securities licensed as an Agent and Investment Advisor
 Representative and Florida insurance licensed for Life, Health and Variable Annuity.
 These securities and insurance activities are operated and marketed under the name
 "Florida Wealth Counseling, LLC"

Our Question

We are considering changing our firm name from "Joseph Master & Company, LLP" to
 "Florida Wealth Counseling, LLP, Certified Public Accountants" to establish a continuing
 brand. Is the proposed name change misleading?

Citations

Rule 61H1-25.001 of the Florida Administrative Code states:

(1) A Florida certified public accountant may practice public accounting, whether as
 an owner or employee, only in the form of a proprietorship, a partnership or a
 corporation, or a limited liability company. A Florida certified public accountant shall not
 allow any person to practice in his name that is not a partner or shareholder with him or
 in his employ. A Florida certified public accountant shall not practice under a name
 which is misleading or deceptive as to the legal form of the firm or as to persons who

are partners, or shareholders of the firm or as to any other matter. In this regard:
(a) A Florida certified public accountant may practice public accounting under a fictitious name which is not misleading or deceptive as to the persons who are sole proprietors, partners, or shareholders;

Our Conclusion

The name "Florida Wealth Counseling, LLP, Certified Public Accountants" is not misleading or deceptive as to the nature of the business, as to the legal form of the firm or as to the persons who are partners.

Thank you for your consideration of this petition.

Sincerely,


Richard A Haughwout, Managing Partner

Joseph Master & Company, LLP

JM

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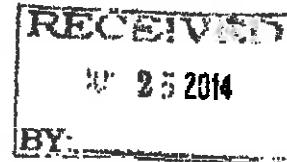
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July 23, 2014



Division of Certified Public Accounting
Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607-6656

Re: Petition for Declaratory Statement Before the Division of Certified Public Accountancy, Board of Accountancy by Joseph Master & Company, LLP

Dear Sir/Madam:

Enclosed is a Petition for Declaratory Statement pursuant to Florida Administrative Code 28.105. We request that appropriate action be taken so that the petition can be placed on the Board of Accountancy agenda for its August 15, 2014 meeting.

Thank you for your assistance with this request. Please contact me regarding any questions that may arise.

Sincerely,

Richard A Haughwout, Managing Partner

Enclosure