



Goldstein Schechter Koch
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

FILED
Department of Business and Professional Regulation
Deputy Agency Clerk
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Date: **7/30/2014**
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DS 2014-104

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607-6656

RE: Petition for Declaratory Statement before Florida Board of Accountancy regarding Co-branded Logo Usage on Corporate Materials

To Whom It May Concern:

Goldstein Schechter Koch is combining the branding for our CPA firm, our wealth management firm and our insurance solutions entity into one logo for all services firm-wide. The CPA firm, the wealth management firm and the insurance entity are three separate entities. In addition, there are three separate licenses for each entity namely accounting, investment advisors and insurance. Our promotional materials will disclose that the investment advisory and insurance solution services are provided by the two previously mentioned entities and not the accounting firm.

Therefore, we have the following questions that we seek a declaratory statement on certain provisions of the Florida Statutes and the Florida Administrative Code as follows.

Will the presentation of the accounting firm, investment advisory services firm, and insurance advisory services under one name, logo and letterhead violate any provision of Florida Statutes 473.321 - Fictitious names or the Florida Administrative Code sections 61H1 - 24.001 - Advertising or 61H1-26.001 - Form of Practice and Name-Shared Office Space?

In addition, would combining and presenting all of the services described above on one web-site (i.e. accounting, assurance, investment advisory services, insurance, etc.) violate any provision of Florida Statutes 473.321 - Fictitious names or the Florida Administrative Code section 61H1 - 24.001 - Advertising or 61H1-26.001 - Form of Practice and Name-Shared Office Space? If so, would having a link to a separate page for the investment advisory services and insurance services remedy this?

In addition, could one business card be used by all without violating the Florida Administrative Code section 61H1 - 24.001 - Advertising or would two or three business cards be needed for accounting, investment advisors and insurance?

Goldstein Schechter Koch

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For your information, the proposed new logo will look like this:



**CPAs & CONSULTANTS
 WEALTH ADVISORS
 GOLDSTEIN SCHECHTER KOCH**

For your information, the proposed website wireframe displays how it will appear in the navigation bar of the website. Each service area would have its own separate pages once clicked by the user.

		Encrypted Email Access Client Portal Careers Locations Contact Us	
<input type="text" value="Search"/>			
About Us	Professionals	Services	Important Tax Dates
Accounting Services (not clickable) Audit Accounting Services Our Approach Accounting and Financial Controls Assurance Services Business Valuations Cost Segregation Estate Planning Internal Audit & Compliance Litigation Support & Forensic Accounting Management Consulting SOX Reporting Tax Specialists	Insurance Solutions (not clickable) Audit Insurance Solutions Our Approach Business Interruption Disability Insurance Estate Planning Financial Advisory Insurance Audits Legacy Planning Life Insurance Long-Term Care	Wealth Management (not clickable) About Wealth Management Our Approach College Planning Customized Portfolio Management Estate Planning Financial & Tax Planning Retirement Planning Risk Management Tax-Efficient Investing Trust & Estate Services	



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Thank you for your time and consideration to this matter and please call me at 305-442-2200 if you would like to discuss. In addition, my e-mail address is mitch.stein@gskcpas.com and our fax number is 305-444-0880.

Sincerely,

Mitchell Stein, CPA
Director

Goldstein Schechter Koch, P.A.