

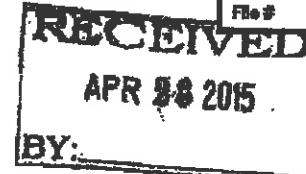


Keith Locke
Certified Public Accountant

April 28, 2015

Florida DBPR Division of Certified Public Accounting
By FAX 352-333-2505

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brendon Nichols
Date	4/28/2015
File #	



DS 2015-051

Dear Sirs:

The opportunity has arisen to supplement my off-tax-season income doing some bookkeeping and various internal reports for a small nonprofit community school here in St Petersburg. The prior bookkeepers have written checks (but not signed them), entered receipts and disbursements into the computer, and occasionally assisted with grant applications and the like.

The school already has an accountant for their required audits and tax return preparation. My work would involve neither except such routine tasks that an in-house bookkeeper might perform such as pulling records, etc..

I propose to bill such services through a corporation that my wife and I own so as to keep it totally separate from my accounting services and to draft and have signed by the school an understanding as follows:

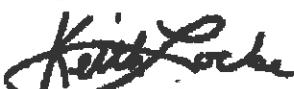
that I am NOT providing accounting services; that any internal reports or any reports that even remotely resemble financial statements of any kind are to be considered as for internal use only and NOT for outside use; and that any forms generated and provided to anyone outside the school will NOT be considered as any type of compilation or review and will NOT be signed by me in any event.

This allows me to keep the same rate and do the same work as their previous bookkeeper and helps a small school continue to function without any increase in their costs.

I have reviewed 472.302 (8) (a) and 473.309 (2) and it looks as if what I am proposing is both legal and ethical. I would like your opinion on this, please.

Thank you for the help. If you have any questions, please feel free to contact me.

Cordially,


Keith Locke