

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR WAIVER AND VARIANCE BY
RAFAEL J. DURAN**

FILED	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	9/24/2012
File #	2012-06947

FINAL ORDER

VW 2011-343

This matter came before the Board of Accountancy (hereinafter "the Board"), at a duly noticed public meeting held on August 3, 2012, in Tampa, Florida, on the request of Rafael J. Duran, (hereinafter "Petitioner"), for a reconsideration of his petition for a permanent waiver of Rule 61H1-33.003(6), Florida Administrative Code (FAC). On January 24, 2012, the Board voted to deny Petitioner's petition and its Notice of Intent to Deny was filed on March 15, 2012, a copy of which is attached hereto as Exhibit "A" and incorporated herein. The reasons for denial are set forth in Exhibit "A."

At the hearing on this matter, Petitioner was present and testified in support of his petition. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

FINDINGS OF FACT

Petitioner completed the additional CPE hours that he was previously found to be deficient.

CONCLUSIONS OF LAW

Based on the foregoing Findings of Fact, the Board adopts the following as its Conclusions of Law:

1. Petitioner established that the purpose of the accountancy continuing education statute, Section 473.312, Florida Statutes, would be met, in that he has now completed the required hours.
2. Petitioner established that the Board's full application of Rule 61H1-33.003(6),

FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

ORDER

Based on the foregoing findings of fact and conclusions of law, it is **ORDERED** that the prior order filed March 15, 2012 is **VACATED** and the petition for a permanent waiver of Rule 61H1-33.003(6), FAC of Rafael J. Duran is **GRANTED**.

This Final Order shall become effective upon filing with the Clerk for the Department of Business and Professional Regulation.

DONE AND ORDERED this 13th day of September, 2012, by the Florida Board of Accountancy.



Veloria A. Kelly, Division Director

NOTICE OF RIGHT TO APPEAL

A party who is adversely affected by this Final Order is entitled to judicial review pursuant to Section 120.68, Florida Statutes. Review Proceedings are governed by Rules 9.110 and 9.190, Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the Department of Business and Professional Regulation, Attn: Ronda L. Bryan, Agency Clerk, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399 and a Second copy, accompanied by filing fees prescribed by law, with the District Court of Appeal, First District, or with the District Court of Appeal in the Florida Appellate District where the Party Resides. The Notice of Appeal must be filed within thirty (30) Days of Rendition of the Order to be reviewed.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. mail to Rafael J. Duran, 4125 Clearview Terrace, West Palm Beach, Florida 33417; Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 24th day of September, 2012.

Brandon M. Nichols

7030 1870 0000 4473 6431

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PS Form 3800, August 2006. See Reverse for Instructions.

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR WAIVER AND VARIANCE BY
RAFAEL J. DURAN**

FILED	
<small>Department of Business and Professional Regulation Deputy Agency Clerk</small>	
CLERK	Brandon Nichols
Date	3/15/2012
File #	2012-01651

NOTICE OF INTENT TO DENY

Petitioner, Rafael J. Duran, filed a petition for a permanent waiver of Rule 61H1-33.003(6), Florida Administrative Code (FAC) on December 8, 2011. The notice of the petition appeared in the Florida Administrative Weekly on December 23, 2011, in Volume 37 Number 51; no comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Board of Accountancy on January 24, 2012, in Tampa, Florida. At the hearing on this matter, Petitioner was neither present nor represented by counsel. The Board was represented by Mary Ellen Clark, Assistant Attorney General.

STATEMENT OF RELEVANT FACTS:

VW 2011-343

The facts relevant to the petition are as follows:

1. Petitioner is currently licensed as a CPA in Florida, seeking reactivation of his license. Petitioner's license became delinquent on January 1, 2011, after he failed to submit a CPE reporting form for the 2010 renewal period.

2. Rule 61H1-33.003(6), FAC, provides in part that, "each Florida certified public accountant shall, as part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, report on forms prescribed by the Board, compliance with continuing professional education requirements (CPE) completed during the applicable reestablishment period."

3. Petitioner states that from June 2009 to May 2010, he provided 24 hour care for his ailing wife. Petitioner states that, as of June 30, 2010, he had completed 84 CPE credits and that in either July or August, 2010, a visiting family member mailed a copy of his CPE reporting form for that reporting period to DBPR. When Petitioner paid his reactivation fee in early December 2010, he became aware that his license was delinquent. Petitioner states he then mailed an additional copy of the reporting form to DBPR in January, 2011.

4. Based upon staff review of the CPE reporting form received in January, 2011, Petitioner was found to be deficient eight (8) hours total CPE hours including four (4) of those required in accounting and auditing.

5. Petitioner is requesting a waiver or variance of Rule 61H1-33.003(6), FAC, to the extent necessary for his license to be reactivated and to have the Board accept his CPE reporting form for the period ending December 31, 2010, as timely filed and as documentation of all required hours.

GROUND FOR DENIAL

The Board determined that the petition should be denied on the following grounds:

6. Petitioner failed to establish that the purpose of the accountancy continuing education statute, Section 473.312, Florida Statutes, would be met, in that he has not completed the required hours.

7. Petitioner further failed to establish that the Board's full application of Rule 61H1-33.003(6), FAC, to his circumstances would violate principles of fairness and would impose a substantial hardship on him.

This Order shall become effective upon filing with the Clerk of the Department of

Business and Professional Regulation.

DONE AND ORDERED this 22nd day of February,
2012, by the Florida Board of Accountancy.

Veloria A. Kelly
Veloria A. Kelly, Division Director ✓

NOTICE TO APPLICANT

You may seek review of this Order, pursuant to Sections 120.569 and 120.57, Florida Statutes, by filing a petition with the Division Director of the Board, 240 Northwest 76th Drive, Suite A, Gainesville FL 32607, within 21 days of receipt of this Order. If you dispute any material fact upon which the Board's decision is based, you may request a hearing before an administrative law judge pursuant to Section 120.57(1), Florida Statutes; your petition must contain the information required by Rule 28-106.201, Florida Administrative Code, a copy of which is enclosed, including a statement of the material facts which are in dispute. If you do not dispute any material fact, you may request a hearing before the Board pursuant to Section 120.57(2), Florida Statutes; your petition must include the information required by Rule 28-106.301, Florida Administrative Code, a copy of which is enclosed. If you request a hearing, you have the right to be represented by an attorney or other qualified representative, to take testimony, to call or cross-examine witnesses, to have subpoena and subpoena duces tecum issued, and to present written evidence or argument.

Pursuant to Section 120.573, Florida Statutes, you are hereby notified that mediation pursuant to that section is not available.

Certificate of Service

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to Rafael J. Duran, 4125 Clearview Terrace, West Palm Beach, Florida 33417; and to Jesslyn Krouskroup, Chief Attorney, Joint Administrative Procedures Committee, Pepper Building, Room 680, 111 W. Madison Street, Tallahassee, Florida 32399-1400, and Mary Ellen Clark, Assistant Attorney General, PL-01 The Capitol, Tallahassee, Florida 32399-1050 this 15th day of March, 2012.

Brandon M. Nidols

7009 2820 0003 7447 2434	U.S. Postal Service	
	CERTIFIED MAIL RECEIPT	
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BOARD OF
CEC

FILED	
Department of Business and Professional Regulation	
Deputy Agency Clerk	
CLERK	Brandon Nichols
Date	12/8/2011
File #	

PETITIONER
Rafael J Duran CPA
4125 Clearview Terrace
West Palm Beach
Florida 33417
License #0008403-Issued March 8, 1980

VW 2011-343

**AMENDED PETITION TO FLORIDA BOARD OF
ACCOUNTANCY, FOR PERMANENT VARIANCE FROM
THE FOLLOWING RULES, AS REQUIRED BY
SECTION 120 .542, FLORIDA STATUTES**

- **RULE 28-104.002(2)(d) –Florida Administrative Code.**
Petition to the Board for permanent variance
or waiver of Rule 61H1-33.003(6) Florida Administrative
Code, which requires CPAs to complete and report to DBPR
at least 80 total CPE Hours (at least 20 in accounting and
auditing, 4, in ethics and maximum 20 in behavioral subjects)
of CPE earned within two-year period . In the petitioner's case,
July 1st (year 1) to June 30th (year 2). Reporting to DBPR must
be on or before December 31st year 2.
- **RULE 28-104.002(2) (e)-Florida Administrative Code.**
Implementation of Section 473.312, Florida Statute, authority
for all continuing education rules.

- **RULE 28-104.002(2)(h)-Florida Administrative Code**
Details of the reason or purpose(s) why the Petitioner is requesting the variance or the weiver.

Main reason(s) and hardship was from June 2009 thru May 2010 my wife was very sick from cancer; most of the time either hospitalized or radiations, etc. Suffering constant pain I have to attend her 24 hours either at home or hospitalized. At home I set up a portable office next to our bedroom, to work and study while she was calm or sleeping. At the hospital, they always gave us a private room, so I could work and study.

In spite of her painful suffering , she encouraged me to work and study. I dedicated my study to comply with CPE and I completed 84 credits on June 30, 2010.

My daughter (live next to us) compiled my mail and brought it to me at least twice during the week. She and the rest of the family alternated to visit, at my request, so that they could comply with their work or family obligations.

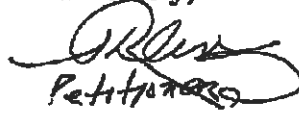
Around July or August one of our visiting family member mailed for me. in the outside night depository of a small post office, the nearest from the hospital, an envelope with a copy of the CPE transcript. The hospital desk kindly gave me the postage. That's all I remember.

When I paid my license fee, early December, 2010, is when I started to concern about whether the Board had received the reporting, and, apparently, never received it.

I mailed them a copy, but it was during January .

I respectfully hope the Board members kindly reconsider the incredible hardship I have been through, including the eventual death of my un-forgetful wife and approve my requested Petition. God Bless all of you!

Sincerely,


Petitioner

3.



**FLORIDA BOARD OF ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION
REACTIVATION REPORTING FORM**

NAME: Rachel J Duran
 MAILING ADDRESS: 4230 Citrus View, Frankfort, Pa 17177-8119
 LICENSE NUMBER: 000 8403

Please note that a new address listed above does not constitute official notification to the Board of a change of address.
 Reported on 7/06/08 by JB PR Online services - in excel of 80 form 06/30/08

Name of sponsor (Check Box if Self Study)	Completion Date of	Name of Course or Program	Participant		Instructor		Credit Hours Claimed As (No fractional hours)
			AVA	EBAs	AVA	EBAs	
<input checked="" type="checkbox"/> Sigma CPE Online	6/09/08	Shaschelsky Equity	4		Teo	4	
<input checked="" type="checkbox"/> D.H.O	6/14/08	Assets & Liabilities	4		Teo	4	
<input checked="" type="checkbox"/> D.H.O	7/01/08	Divid. Engagements	4		Not Obs. Approved	4	
<input checked="" type="checkbox"/> CCA	7/02/08	Top Fed Tax Issues 2008	4			4	
<input type="checkbox"/> Alpha Kappa Psi	10/31/08	Bill/Whitaker CPE Seminar	4			4	
<input type="checkbox"/> D.H.O	6/12/09	Whitaker / Accred. Seminar	4			4	
<input type="checkbox"/> Alpha Kappa Psi	6/05/09	Finance & Profit Mgmt. CPAs	4			4	
<input type="checkbox"/> Sigma CPE Online	11/06/09	2009 Fall/Whitaker CPE Seminar	4			4	
<input type="checkbox"/> D.H.O	5/23/10	Whitaker Seminar	4			4	
<input type="checkbox"/> D.H.O	5/20/10	Family Financial Statements	4		Not Obs. Approved	4	
<input type="checkbox"/> D.H.O	6/07/10	Financial Statements	4			4	
<input type="checkbox"/> D.H.O	6/11/10	Financial Statements Equity	4			4	
<input type="checkbox"/> D.H.O	6/24/10	Tax Practice Best Practices	4			4	
<input type="checkbox"/> D.H.O	6/22/10	Practical Taxation Concepts	4			4	
<input type="checkbox"/> CCA	5/18/09	Top Federal Tax Issues 09	4			4	
<input type="checkbox"/> Sigma CPE Online	6/08/10	Net Fed Profit Accounting	4			4	
<input type="checkbox"/> Sigma CPE Online	6/30/10	Tax Practice Concepts 2009	4			4	
<input type="checkbox"/>							
<input type="checkbox"/>							
<input type="checkbox"/>							

Cumulative total hours claimed from attached pages (if any)
TOTALS
 20 26 4 49 30 4 20 84

I certify that the above information is true and correct and that the reported courses directly relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct sponsor name. I understand that any or all credit is subject to the Commission's review. I agree to retain all documentation relating to the above program(s) for two years after this reactivation period.
 Signed: Rachel Duran
 Date: 06/30/2010
10/30/2010
 Reported to Reactivation Reporting Form

TOTAL OF ALL HOURS 84 72
 RETURN TO: Board of Accountancy
 240 NW 76th Drive, Suite A
 Gainesville, Florida 32607
 Def 8 hrs w/4 hrs

RJD

**CPE
CONDENSED WORKSHEET**
Period July 1, 2008 to June 30, 2010

**FLORIDA BOARD OF ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION
REACTIVATION REPORTING FORM**

NAME: RAFAEL J DURAN LICENSE NUMBER: 0008403
MAILING ADDRESS: 4125 CLEARVIEW TERRACE
WEST PALM BEACH, FLORIDA, 33417

Name of sponsor (x) If Self Study	Date of Completion	Name of Course or Program	Credits			
			A/A	TB	Ethics	Beh

The following CPE credits were reported on 07/06/2008 (for the reestablishment period June 30, 2010.) by the Florida Department of Business Professional Regulation (DBPR Online Service), IN EXCESS OF 80 FROM THE PERIOD ENDED JUNE 30 2008 (Attached herein)

(x) Gleim Accounting		Shareholders' Equity			
CPE Online	06/09/2008	Accounting Treatment	4		
(x) DITTO	06/14/2008	Assets: Accounting Treatment	4		

8

The following CPE credits were recorded electronically on the FICPA CPE TRACKER and electronic transcript.

(x) Gleim Accounting					
CPE Online	07/01/2008	Audit Engagements	4		
(x) CCH (0002466	07/02/2008	Top Federal Tax Issues 2008 Mod 2	6		
Alpha Kappa Psi	10/31/2008	Fall/Winter 2008 CPE Seminar	8		
DITTO	06/12/2009	Annual Accounting and Auditing Seminar	8		
FICPA	06/05/1209	Ethics Protecting the Integrity of Florida CPAs		4	
Alpha Kappa Psi	11/06/2009	Fall/Winter 2009 CPE Seminar	8		
(x) Gleim Accounting					
CPE Online	05/23/2010	Intangible Assets and Other Capitalization Issues	4		
DITTO/					
(x) DITTO	05/30/2010	EQUITY	4		
(x) DITTO	06/07/2010	Financial Statement Preparation	4		

Name of Sponsor (x) If Self Study	Date of Completion	Name of Course or Program	Credits			
			A/A	TB	Ethics	Beh
(x) DITTO	06/11/2010	Shareholders' Equity Accounting Treatment	4			
(x) DITTO	06/21/2010	Tax Practice Before the IRS 2009		4		
(x) DITTO	06/22/2010	Audit Evidence Concepts	4			
FICPA-CPE TRACER FROM 07/01/2008 TO 06/22/2010 →			40	26	4	=70
(x) CCH(QAS007)	05/13/2009	Top Federal Tax Issues Y2008 Module 3		6		
(x) Gleim Accounting CPE Online	06/28/2010	Not-For-Profit Accounting and Reporting	4			
(x) Gleim Accounting	06/30/2010	Tax Procedures (2009)		4		
Totals from July 1, 2008 to June 30, 2010			44	36	4	=84

I certify that the above information is true and correct and that the reported courses directly relate to enhancing my professional knowledge and competence. I have properly identified all sponsored courses with the correct sponsor name. I understand that any or all credit is subject to the Committee's review. I agree to retain all documentation relating to the above programs for two years after this reestablishment period.

Signed: Rafael Jorge Duran S.S 267-68-9401
 Certified Public Accountant - Florida License #0008403
 Member Florida Institute CPAs
 Member American Institute CPA
 Membership:
 Association Cuban-American CPAs
 Association Cuban CPAs

*10/30/2011 Requested Reporting
 Form Summarizing details
 of each CPE hour credit.*



FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE: (850) 224-2727 • FAX: (850) 222-8190

Rafael J. Duran Sr
Camryn Cattle Company
15049 SW Connors Hwy
Okeechobee, FL 34874-8764

Date: 6/30/2010
FICPA Member # 8223
FL Certificate # 0008403

*Supporting
Copy*

For all courses attended 7/1/2010 - 6/30/2012

Please Note:

- It is the responsibility of the individual participant to report hours of credit to the Florida Board of Accountancy.
- The FICPA is not responsible for reporting credit.
- The FICPA sponsor ID is 0002098. The FICPA Ethics Provider number is 3461.

CURRICULUM CODES

AC =Accounting, Auditing, and Assurance

ET =Ethics

SK =Specialized Knowledge

CS =Consulting Services

GO =Government/Not-for-Profit

TX =Taxation

EB =Employee Benefits

MG =Management

TE =Technology

EP =Estate/Financial Planning

PD =Personal Development

FICPA Courses Verified by:

Rafael Campbell

Senior Director of
Professional Development

Enclosed with mail sent to DBPR during
 7/1/08 - 6/30/10 - 7/1/10 - 12/31/10 - 01/01/11 - 09/30/11

2011

05/23/2010- Intangible Assets and Other Capitalization Issues	4
05/30/2010- Equity	4
06/07/2010- Financial Statement Preparation	4
06/11/2010- Shareholders' Equity Accounting Treatment	4
06/21/2010- Tax Practice Before IRS	4
06/22/2010- Audit Evidence Concepts	4
06/25/2010- Top Federal Tax Issues 2008-Module 3	6
06/29/2010- Not-for profit Accounting & Reporting	4
06/30/2010 Tax Procedures (2009)	4
PER MY RECORDS.....	85

- My annual license renewal fees, \$155 payment, is annually scheduled to be paid by Bank of America as part of my electronic recurring payment plan, during the first week of December. For 2010 it was debited 12/08/ 2010 per bank confirmation number BV71T-L12LT.
- For 2011, I have already selected , 44 self study on line credits, which I plan to start next month , thus allowing time, to recover myself from the unexpected emptiness created inside myself , due to my wife's death only two months ago.

Florida Department of
**Business & Professional
Regulation**

Log Off

Public Services

- Search for a Licensee
- Apply for a License
- View Application Status
- Apply to Retake Exam
- Find Exam Information
- File a Complaint
- AB&T Delinquent
- Invoice & Activity
- List Search

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- Renew a License
- Change License Status
- Maintain Account
- Change My Address
- View Messages
- Change My PIN
- View Continuing Ed

Term Glossary

Online Help (FAQs)

Supporting system



Home | Help | Site Map

Logged in as DURAN, RAFAEL JORGE

11:23 01 PM 7/6/2008

Add/Update Continuing Education Course

Please fill in the course information below:

Reestablishment period ending JUNE 30, 2010

Name of Sponsor: Gleim Accounting

Sponsor Code (if Applicable): QAS 004

Name of Course Program: Audit Engagements: Observ/cond/Recor
(Choose from list of approved courses)

Date of Completion: 06/19/2008 (Select a date between 7/1/2008 and 7/6/2008.)

Self Study: Yes

Credit Hours Claimed As:	Participant	Instructor
	A/A or GA/A: <u>4</u>	A/A or GA/A: 0
	Technical Business: 0	Technical Business: 0
	Behavioral: 0	Behavioral: 0

By reporting this course, you attest that this information is correct and true to the best of your knowledge.

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 - Change License Status
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 - View Continuing Ed

- Terms Glossary
- Online Help (FAQs)



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Logged in as DURAN, RAFAEL JOSE

2008-07-16 11:58 AM

Account Summary

Primary Address

Street: 4125 CLEARVIEW TERRACE Phone: E-mail:

City: WEST PALM BCH

jduran@floridabpr.com

* Providing us with your e-mail address will allow us to respond to you more quickly.

State: FLORIDA

Zip: 33417-8212

- Find a Free Email Provider
- View Messages (0 unread)
- Pay Fees and fines

Report Continuing Education

Attention CPA licensees, in order to renew your license you must first make sure all your continuing education has been provided to DBPR. The DBPR Online Services portal allows you to view your current CE on file (Click Continuing Ed). If you have courses that have yet to be submitted, you can report them real-time using the Report Continuing Ed feature. Once all your continuing education requirements, including the fees & rules exam score, for this renewal period are on file, you may proceed with the renewal of your license using the Maintain / Renew link below. Please allow up to seven (7) working days for your fees and rules exam score to be electronically transferred from the test vendor to the DBPR online system.

Click Here To Report Continuing Education

Profile Merge

If you hold multiple DBPR licenses, click here to request to merge your online accounts.

The licenses and applications that appear below are currently supported by the DBPR Online services system.

License Summary

To work with a specific license or view your continuing education requirements for that license, click on Maintain/Renew This License below.

License #: AC0000400
 Status: Current, Active
 Expires: 12/31/2008
 Profession: Certified Public Accountant
 Rank: AC

Maintain/Renew This License

*Under Florida law, email addresses are public records. Your email address could be released in response to a public records request.

Terms of Use | Privacy Statement

Supporting form

USER 4431275
PIN 1417

Florida Department of
**Business
Professional
Regulation**

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Logged in as **DURAN, RAFAEL JORGE**

10:58:08 PM 7/6/2008

- Public Services**
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 - [View Application Status](#)
 - [Apply to Retake Exam](#)
 - [Find Exam Information](#)
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 - [AB&T Delinquent Invoice & Activity List Search](#)
- User Services**
 - [Renew a License](#)
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CE Reporting Summary

Reestablishment period ending: **June 30, 2010**

License Number: **AC0008403**

Are you required to complete governmental hours? **N**

Name of Employer or Firm: **CAMAYEN CATTLE CO ET AL**

Course	Requirement	Participant	Instructor	Total
Add Ethics Continuing Education Course				
Add Continuing Education Course				
View CE Requirement Summary				

- [Term Glossary](#)
- [Online Help \(FAQs\)](#)

**USER ID 4431275
PIN 1417**

[Terms of Use](#) | [Privacy Statement](#)

Supporting form

①

*The branches of this
2 courses reported
in excess of 20
needed 7/1/08-6/30/08
were transferred
to 7/1/08-6/30/08
ON*

<https://www.myfloridalicense.com/CEreportSummary.asp?SID={22AB9E4C-4C85-419B-...>

7/6/2008

Business Professional Regulation



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11:03:12 PM 7/6/2008

- Public Services**
 - Search for a Licensee
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- User Services**
 - Renew a License
 - Change License Status
 - Maintain Account
 - Change My Address
 - View Messages
 - Change My PIN
 - View Continuing Ed

- Term Glossary
- Online Help (FAQs)

Add/Update Continuing Education Course

Please fill in the course information below:

Reestablishment period ending JUNE 30, 2010

Name of Sponsor: Gleim Accounting

Sponsor Code (If Applicable): QAS 004

Name of Course: Shareholders' Equity: Accounting Treat
Program: (Choose from list of approved courses)

Date of Completion: 08/09/2008 (Select a date between 7/1/2008 and 7/6/2008.)

Self Study: Yes

Credit Hours Claimed As:	Participant	Instructor
	A/A or GA/A: 4	A/A or GA/A: 0
	Technical Business: 0	Technical Business: 0
	Behavioral: 0	Behavioral: 0

By reporting this course, you attest that this information is correct and true to the best of your knowledge.

Submit

Terms of Use | Privacy Statement

1440 North Monroe Street
Tallahassee Florida 32395

Supporting form

850 487 1395

Call Center @ dbpr - stat.fl.us

850 487 1395

**RAFAEL J DURAN, CPA, MA, EA.
4125 Clearview Terrace
West Palm Beach
Florida 33417**

June 5, 2011

ridurancpa@AOL.com

***PERSONAL
MEMORANDUM RESPECTFULLY E-MAILED
"TO WHOM IT MAY CONCERN"
IN COMPLIANCE WITH A REQUEST OF MY DYING,
BELOVED WIFE OF 60 YEARS,
HILDA D DURAN(R.I.P)***

Although not expected that soon, my dearest wife, of 60 years of excelsior love and unforgiving wifely and motherly care, passed away, last week, with all her children, grandchildren and myself, by her bed side .

Hilda died peacefully on my arms; after two years of constant intensive pain, hospitalization admission and readmissions, surgeries to cure intestine obstruction, including cancer. She sustained bravely her fight for survival and I thank the Lord, the doctors, hospital principals and my children for allowing me to stay with Hilda, day and night, during all that time.

Hilda, a very educated home-maker was - very effectively- the family devotional guidance and advisor, and extremely concerned about my higher professional education and ethically excelling on my job as a top corporate officer and advisor, including completing my PhD and teach par-time.

As Hilda's sickness progressed, she started to concern about the time that I was dedicating to her, and that she wanted to send a personal memorandum to those concerned with potential delays in meeting my obligations, so that they could be aware, and assist me, in case of unavoidable delays in performing my obligations, thus protecting my career, my job and our plans.

Respectfully emailed,


Rafael

HAVERHILL STATION
3900 HAVERHILL RD N
WEST PALM BEACH, FL 33417-9998

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MEMO

DATE: October 27, 2011

**FROM: Rafael J Duran AC 8483
4125 Clearview Terrace
West Palm Beach
Florida 33417**

copy

**TO: Ms Karan Lee
Regulatory Specialist II
Florida Dept Professional Regulation**

Good Evening, Ms Lee.

Thank you for letter of October 18th. I am sorry I was unable, until tonight, to comply with your request, but due to family emergency, I had to be absent since Tuesday.

Monday I called your office, to suggest, if you so desired, to call me to explain, over the phone, or to mail my internal worksheet of how I control the CPE credits to stop at 80, or exceed by 4 or 5 credits, which is how I prefer; or read in your files my correspondence, where I detailed, several times the total of 85. However you were out until Monday. Tonight, thinking about how to assist you, I thought that I better fax or email this Memo, tonight and mail it when I fill (tomorrow) the blank reporting form, with the same information. I have to work until the afternoon; so I will do it after I finish my work.

Regarding the apparent deficiency of 8 CPE hours on the Petition filed by me, requesting for variance or waiver of Rule 61H1-33.003(6), with all respect and consideration to you, allow me to emphasize, that I would never had filed the Petition, knowing that the entire Petition and the attachments were not 100% correct. To me, that is equivalent to fraud.

All my entire life I have lived within the frames of honesty, professionalism, respect, for others and abiding by the laws and regulations.

I have the honor of being a certified public accountant, to act and work as such, and making all efforts to attain the goals which permit me to have the honor of being regulated in my profession by the Florida Board of Accountancy. Hence it is my duty to respect and appreciate the assistance that I receive from members like Karen Lee. God Bless you all! RAFAEL



PAM BONDI
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL
Administrative Law Bureau

MARY ELLEN CLARK
Assistant Attorney General
PL-01 The Capitol
Tallahassee, FL 32399-1050
Telephone (850) 414-3300
Fax (850) 922-6425

November 15, 2011

Rafael J. Duran
4125 Clearview Terrace
West Palm Beach, FL 33417

Dear Mr. Duran:

This is in response to your petition, received October 11, 2011, by the Florida Board of Accountancy, for a variance from Rule 61H1-33.003(6), Florida Administrative Code (FAC), and continuing professional education requirements for reactivation of your license. Let me begin by saying I am very sorry for the loss of your wife. I understand that during her illness and with everything you were managing, you did not timely submit your continuing education reporting form in 2010 and that you are deficient four hours of the required education.

The Board will be happy to address your concerns upon completion of the missing hours and receipt of a proper petition. Your letter/petition does not contain all of the information required by Section 120.542, Florida Statutes (FS) and Rule 28-104.002, FAC and, thus, cannot be presented to the Board at the present time. As written, your petition is lacking required information, as follows:

1. Rule 28-104.002(2)(d), FAC; a recitation of the specific language of the rule that you have determined applies to your situation (someone who does not have a copy of the rules book in front of them must be able to know to which text you are taking exception);
2. Rule 28-104.002(2)(e), FAC: a citation to the statute the rule is implementing (a citation is the number of a Florida Statute; here Section 473.312, FS, is the authorization for all continuing education rules);
3. Rule 28-104.002(2)(h), FAC: the reason why the variance or the waiver requested would serve the purposes of the underlying statute, and

Mr. Rafael J. Duran
November 15, 2011

Page Two

4. Rule 28-104.002(2)(i), FAC: a statement whether the requested variance or waiver is permanent or temporary.

You are encouraged to submit an amended petition by fax to (352) 333-2508 or mail to:

Board of Accountancy
240 Northwest 76th Drive, Suite A
Gainesville, FL 32607

Sincerely,

Mary Ellen Clark, Esquire
Assistant Attorney General
Counsel to the Florida Board of Accountancy