



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: O. Whitfield Broome, Ph.D., CPA, Chairman
Board of Accountancy

Wade A. Jewell, Executive Director
Board of Accountancy

From: Cynthia H. Norwood
Assistant Attorney General

Date: December 23, 2009

Subject: Letter of Assurance for Fast Track Board of Accountancy Regulations

I have reviewed the proposed Board of Accountancy regulations that are being offered by fast track. In my view, as counsel to the Board of Accountancy, the Board may promulgate these regulations pursuant to §§ 54.1-4402 and 54.1-4403 of the *Code of Virginia*. The proposed regulations do not appear to conflict with the Constitution of the United States or the Constitution of the Commonwealth of Virginia, nor do they appear to conflict with any federal or state law currently in effect.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed amendments.