



COMMONWEALTH of VIRGINIA

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MEMORANDUM

To: Lawrence D. Samuel, CPA, Chairman
Board of Accountancy

Nancy Taylor Feldman, Executive Director
Board of Accountancy

From: Cynthia H. Norwood
Assistant Attorney General-III

Date: May 5, 2008

Subject: Letter of Assurance for Final Amendments to Board of Accountancy Regulations Relating to the Deadline to Sit for CPA Exam for Exam Candidates Qualified Under Prior Education Requirement

I have reviewed the amendments to the Board of Accountancy Regulations that were posted on the Virginia Regulatory Town Hall internet site on May 2, 2008. 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 amendments 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 regulations.