



# **COMMONWEALTH of VIRGINIA**

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## **MEMORANDUM**

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

Wade A. Jewell, Executive Director  
Board of Accountancy

**From:** Joshua N. Lief  
Senior Assistant Attorney General

**Date:** May 14, 2012

**Subject:** Letter of Assurance for Amendments to Board of Accountancy Licensing Regulations, 18 VAC 5-22-20

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I have reviewed the Board of Accountancy's proposed amendments to its Regulations, particularly 18 VAC 5-22-20, that was posted on the Virginia Regulatory Town Hall internet site on May 14, 2012. In my view, as counsel to the Board of Accountancy, these regulations may be promulgated pursuant to §§ 54.1-4403 and 54.1-4409.2 of the *Code of Virginia*. The 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 regulations.