

**MEMORANDUM**

**TO:** Nancy Taylor Feldman  
Executive Director, Board of Accountancy

**FROM:** Guy W. Horsley, Jr.  
Senior Assistant Attorney General

**DATE:** September 22, 2003

**SUBJECT:** Letter of Assurance, Board of Accountancy Regulations

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I have reviewed the amendments to the Board of Accountancy Regulations, which have been approved for filing with the Registrar of Regulations by unanimous vote of the Board at its meeting of July 30, 2003. I understand these regulations will amend existing Board Regulations found at 18 VAC 5-21-10 *et seq.* and are submitted as Emergency Regulations pursuant to §Va. Code §2.2- 4011(A)(ii).

Having attended the Board meeting of July 30, 2003, where the current draft was considered and having reviewed that draft, I am of the opinion that the regulations are consistent with state and federal law and are within the legal authority of the Board as governed by Chapter 44 of Title 54 of the Code of Virginia, § 54.1-4400 *et seq.* Moreover, it is apparent to me that the regulations are properly submitted as Emergency Regulations pursuant to §2.2- 4011 (A)(ii) of the Code.