

March 10, 2008

Senator Gayle Slossberg, Co-Chair
Rep. Christopher L. Caruso, Co-Chair
Government Administration and Elections Committee
Room 2200, Legislative Office Building
Hartford, CT 06106

Dear Senator Slossberg and Representative Caruso:

I am writing on behalf of the American Institute of Certified Public Accountants (AICPA) to ask for your support of SB 684, legislation that implements practice privilege mobility for CPAs. The language in this bill is consistent with a similar provision that has already been enacted in 12 states and is pending across the country in another 21 states.

I am a resident of Fairfield, Connecticut, a partner in the firm of Ernst & Young LLP, and serve as the 2007/2008 Chairman of the AICPA's Board of Directors.

The AICPA is the national, professional organization of certified public accountants comprised of approximately 330,000 members. For more than 20 years, the AICPA and the National Association of State Boards of Accountancy (NASBA) have worked on model legislation, the *Uniform Accountancy Act* (UAA), designed to protect the public interest and promote high professional standards for Certified Public Accountants (CPAs) as well as promote uniformity of state accountancy laws across the country.

Because the electronic age makes conducting business across state borders an everyday occurrence, there is a critical need for states to adopt a uniform mobility system that will allow licensed CPAs to provide services across state lines without unnecessary burdens that do not protect the public interest.

Currently, each state has its own rules, regulations and requirements to allow out-of-state CPAs to provide services in that state, resulting in a patchwork system that is inefficient and increasingly difficult to navigate. The AICPA and NASBA have analyzed the current system for gaining practice privileges across state lines - with multiple, cumbersome processes and disparities in requirements - and have concluded it simply does not work. Business realities, including an increase in interstate commerce and virtual technologies, require a uniform system that allows fluid practice across state lines.

Implementation of a uniform provision would allow consumers to receive timely services from the CPA best suited to the job, regardless of location, without the hindrances of unnecessary filings, forms and increased costs that do not protect the public interest.

Businesses today are often located in multiple states and have compliance responsibilities in multiple jurisdictions and a uniform process will give CPAs the flexibility to better serve these clients.

Uniform adoption of legislation in the states, such as Connecticut, will provide CPAs with mobility while retaining and strengthening state boards' ability to protect the public interest.

Under the legislation, the Connecticut State Board of Accountancy will gain automatic jurisdiction over all CPAs practicing in the state, enabling it to discipline out-of-state licensees, whether they are registered or licensed in the state. The provisions in SB 684 are consistent with the Uniform Accountancy Act as written jointly by AICPA and NASBA, and are supported by both organizations as the best path to a uniform mobility system with enhanced public protection.

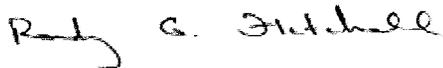
Thanks to thoughtful, collaborative work with state CPA societies, state boards of accountancy, AICPA and NASBA, the CPA mobility efforts have obtained remarkable momentum and have already been enacted in 12 states: Indiana, Illinois, Louisiana, Maine, Missouri, New Mexico, Ohio, Rhode Island, Tennessee, Virginia, Wisconsin, and Texas.

State legislatures in Idaho, Utah and Washington and West Virginia have passed this legislation in the last several weeks and those measures are awaiting anticipated gubernatorial approval.

Additionally, legislation is being considered at various stages of the process in 17 other states including several of Connecticut's neighboring states -- Alabama, Arizona, California, Colorado, Delaware, Georgia, Hawaii, Iowa, Kentucky, Maryland, Massachusetts, Minnesota, Mississippi, New Jersey, Oklahoma, Pennsylvania and West Virginia. It is anticipated that other states will also introduce legislation in 2008.

Again, we ask for your support of SB 684.

Sincerely,



Randy Fletchall, CPA
Chairman of the Board
AICPA

cc: Connecticut Society of CPAs

