

# South Carolina Board of Accountancy

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FRED E. STUART, CPA  
Director

January 18, 1991

Mr. Oscar C. Fitzhenry  
1223 Pembroke Drive  
Charleston, SC 29407

Re: Church Business Services  
Robert F. Vallier

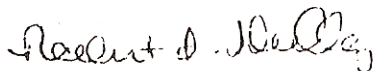
Dear Mr. Fitzhenry:

Thank you for your letter of January 14, 1991. The above named individual is not licensed under the South Carolina Accountancy Law, nor is his business registered with us. Based upon a review of his brochure and "Independent Auditor's suggestions," we believe him to be in violation of the South Carolina Accountancy Law, Section 40-1-50 (see attached).

We will be contacting Mr. Vallier in reference to this matter and we are also notifying the Florida Board of Accountancy of the same.

Again, thank you for the information. If you have any questions or desire additional information, please advise.

Sincerely,



Robert S. Shelley  
Special Investigator

RSS/sf

Encls.

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