



STEVE CLARK
ATTORNEY GENERAL

STATE OF ARKANSAS
OFFICE OF THE ATTORNEY GENERAL

201 EAST MARKHAM STREET
HERITAGE WEST BUILDING
LITTLE ROCK, ARKANSAS 72201

(501) 371-2007

OPINION NO. 86-181

April 18, 1986

The Honorable Bobby Tullis
State Representative
Box 277
Mineral Springs, AR 71851

Dear Representative Tullis:

This letter is in response to your letter requesting an opinion on the constitutionality of Ark. Stat. Ann. §71-626 which restricts the use of the word "accountant" and "accounting" except by those designated as Certified Public Accountants or public accountants.

This statute is in issue in pending litigation, Arkansas Board of Public Accountancy v. McDonald, Phillips Chancery No. 85-311 and Arkansas State Board of Accountancy v. Jayroe, St. Francis Chancery No. 85-315.

In conformity with the established policy of this Office, I must decline to state an opinion as requested because of the pending litigation.

Sincerely,

A handwritten signature in dark ink, appearing to read "Steve Clark", written over the typed name.

STEVE CLARK
Attorney General

JSC:TSG:jk