



**Professional
Fiduciaries
Bureau**

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STATE OF CALIFORNIA
dca
DEPARTMENT OF CONSUMER AFFAIRS

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"Caring for California's loved ones"

OFFICE OF
ADMINISTRATIVE LAW

January 30, 2009

Office of Administrative Law
300 Capitol Mall, Suite 1250
Sacramento, California 95814

Debra Bowen
DEBRA BOWEN
SECRETARY OF STATE

2009 FEB -2 AM 8: 10

INDEXED FILED
IN THE OFFICE OF

LETTER OF CERTIFICATION PURSUANT TO SECTION 280

This letter is to certify that pursuant to Section 280, the Professional Fiduciaries Bureau will not issue, use, enforce, or attempt to enforce the alleged underground regulations per the petition in file number CTU 2008-1203-01.

In implementation and enforcement of the Professional Fiduciaries Act (Act) the Bureau publishes advisories on its website and notifies interested parties of various licensing mandates under the law. This particular matter relates to an advisory the Bureau issued on the application of the Act to persons enrolled as agents to practice before the Internal Revenue Service. It has been alleged that there is a possible ambiguity in this advisory. In order to eliminate any possible confusion, and to continue to educate the public and interested parties that as of January 1, 2009 all professional fiduciaries subject to licensing under the Act, including enrolled agents acting outside the scope of practice of Part 10 of Title 31 of the Code of Federal Regulations, must be licensed, I will be issuing a new advisory in this matter.

Sincerely,

Mellonie Yang

Mellonie Yang, Chief
Professional Fiduciaries Bureau

cc: Patricia Godfrey