

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR VARIANCE BY
HUE THI THANH LE**

VW 2025-127

NOTICE OF INTENT TO GRANT PETITION

Petitioner, **HUE THI THANH LE**, filed a petition for a permanent variance from the requirements of **Rule 61H1-28.0052(1)(b), Florida Administrative Code (F.A.C.)**, on November 14, 2025. The Notice of the petition appeared in the Florida Administrative Register on November 25, 2025, in Volume 51 Number 229. No comments by interested persons were received. The petition was heard at a duly-noticed public meeting of the Florida Board of Accountancy (Board) on January 9, 2026, in Tampa, Florida. Petitioner was neither present for the proceeding nor represented by legal counsel. The Board was represented by Timothy Frizzell, Senior Assistant Attorney General. The Petition is incorporated by reference herein and attached to this Notice.

STATEMENT OF RELEVANT FACTS

The facts relevant to the petition are as follows:

1. **Rule 61H1-28.0052(1)(a), (b), F.A.C.**, effective December 6, 2023, provides:

(a) A candidate may take the required test sections individually and in any order. As designated in this paragraph, credit for any test section(s) passed shall be valid for either eighteen or thirty months from the National Association of State Boards of Accountancy (NASBA) grade release date for that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections. For any test section passed with a grade release date prior to January 1, 2024, credit will be valid for eighteen months from the NASBA grade release date for that test section. For any test section passed with a grade release date on or after January 1, 2024, credit will be valid for thirty months from the NASBA grade release date for that test section.

(b) Candidates must pass all four test sections of the CPA Examination within the designated rolling period, which begins on the

NASBA grade release date for the first test section(s) passed. In the event all four test sections of the CPA Examination are not passed within the designated rolling period, credit for any test section(s) passed outside the applicable period will expire and must be retaken.

2. Petitioner passed the **REG** portion of the CPA examination on August 7, 2023, and credit for that portion of the examination expired on June 30, 2025. Petitioner passed the **TCP** portion of the examination on June 27, 2024, and credit for that portion of the examination will expire on December 27, 2026. Petitioner passed the **AUD** portion of the examination on May 7, 2025, and credit for that portion of the examination will expire on November 7, 2027. Petitioner passed the **FAR** portion of the CPA examination on November 6, 2025, and credit for that portion of the examination will expire on May 6, 2028.

3. Petitioner described hardships which contributed to the untimely passage of the examination sections, including but not limited to family illness and care.

4. At the time of review, Petitioner was four months and eight days outside the eighteen-month window for passage of FAR.

5. Petitioner seeks a permanent variance from Rule 61H1-28.0052(1)(b), F.A.C., to allow an extension of the rule requirement.

GROUND FOR APPROVAL

The Board determined the petition should be granted on the following grounds:

6. Petitioner established that the Board's strict application of Rule 61H1-28.0052(1)(b), F.A.C., to her circumstances, would violate principles of fairness or would impose a substantial hardship on her.

7. Petitioner established that, if she were granted the variance, the purpose of the accountancy examination statute would be met as required by Section 473.306, F.S.

This Notice shall become effective upon filing with the Clerk of the Department of Business and Professional Regulation.

DONE AND ORDERED this 2nd day of February, 2026.

FLORIDA BOARD OF ACCOUNTANCY

Roger Scarborough
Roger Scarborough, Director
Division of Certified Public Accounting
for Jason Lafser, Chair

NOTICE OF RIGHT TO HEARING

This notice constitutes final agency action if no request for a hearing is received by the Board on or before the twenty-first (21st) day after the applicant's receipt of the notice. The applicant may request a hearing by filing an appropriate petition with the Division Director of the Board at 240 Northwest 76th Drive, Suite A, Gainesville, FL 32607. The applicant or petitioner may petition for a hearing involving disputed issues of material fact before an administrative law judge pursuant to Section 120.57 (1), Florida Statutes, or for a hearing not involving disputed issues of material fact pursuant to Section 120.57 (2), Florida Statutes.

A petition for a hearing involving disputed issues of material fact must contain information required by Rule 28-106.201, Florida Administrative Code, **including a statement of all disputed issues of material fact**. The Board may refer a petition to the Division of Administrative Hearings for assignment of an administrative law judge only if the petition is in substantial compliance with the rule requirements. A petition for a proceeding not involving disputed issues of material fact must contain information required by Rule 28-106.301, Florida Administrative Code, including a concise statement of the ultimate facts alleged, as well as the rules and statutes which entitle petitioner to relief.

In accordance with Section 120.573, Florida Statutes, mediation is not available.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Certified Mail to **HUE THI THANH LE**, 1574 SW 66th Drive, Gainesville, FL 32607, and by electronic delivery to the Office of the Attorney General to Rachelle Munson, at Rachelle.Munson@myfloridalegal.com; Tracy Smith at Tracy.Smith@myfloridalegal.com; and Cassandra Fullove at Cassandra.Fullove@myfloridalegal.com; this 10th day of February, 2026.

Brenda M. Nichol

FILED
Department of Business and Professional Regulation
Senior Deputy Agency Clerk
CLERK: Brandon Nichols
Date: 11/14/2025
File #:

RECEIVED

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Florida Division of
Certified Public Accounting

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Certified Public Accounting

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RECEIVED

Hue Thi Thanh Le
1574 SW 66th Drive
Gainesville, Florida, 32607
huekhiemtran@yahoo.com

Phone: 352-213-7091

National Candidate ID# [REDACTED] Entity number# 12908250, or SSN# [REDACTED]

Date: November 11, 2025

To:

VW 2025-127

Florida Board of Accountancy
240 NW 76th Drive, Suite A
Gainesville, FL 32607

Subject: *Petition for Variance/Waiver – CPA Exam Credit Extension (Rule 61H1-28.0052, F.A.C.)*

Dear Members of the Florida Board of Accountancy,

I respectfully submit this petition for a variance or waiver from Rule 61H1-28.0052(1)(b), Florida Administrative Code, which governs the 18- and 30-month time limitation for maintaining credit on passed CPA Examination sections. I am requesting an extension of my **REG section credit (passed July 2023) (Exam Section ID# 8142145)**—currently set to expire on **June 30, 2025**—through **December 30, 2025**.

During the past year and a half, I have faced a series of significant personal hardships that affected my ability to complete all four CPA Exam sections within the prescribed period:

- Since **July 2024**, my mother has suffered several [REDACTED] requiring **24-hour intensive care**. I have been financially and emotionally responsible for her well-being.
- In **March 2025**, my **mother-in-law** experienced a severe [REDACTED] that required surgery and recovery, which I have also supported financially.

- I made an **international trip to Vietnam** to provide in-person care and coordination for both families, balancing these obligations with full-time work and limited study time.
- My **9-year-old daughter** has also struggled with my limited availability, as I often studied early mornings, late nights, and weekends to stay on track.
- Despite these circumstances, I **successfully passed all four CPA Exam sections**, with my final section, **FAR**, passed on **November 6, 2025**.
- My health has also been affected due to prolonged [REDACTED] and overwork, resulting in frequent medical visits lately.

Even through these hardships, my dedication to the accounting profession has never diminished. I have always been passionate about working with numbers—analyzing data, providing accurate and meaningful financial information, and helping business leaders make informed decisions. Becoming a Certified Public Accountant is not only a professional goal but also a lifelong calling rooted in my love for precision, ethics, and service.

It would be an honor to be part of the CPA community and contribute my passion, discipline, and knowledge to the accounting industry in Florida. My perseverance through these challenges reflects my deep commitment to this profession and to maintaining the highest standards of integrity and excellence.

For these reasons, I respectfully request that the Board grant a **six-month extension of my REG credit through December 30, 2025**, to allow sufficient time for licensure application completion.

Please note that I have attached additional supporting information for your review. An index of these documents is included to assist you in evaluating my petition.

Thank you very much for your time, understanding, and consideration.

Respectfully submitted,



Hue Thi Thanh Le