

MS

FILED  
103

February 3, 1969

OPINION NO. 103  
Answered by Letter  
Culver

Honorable James C. Kirkpatrick  
Secretary of State  
State of Missouri  
Jefferson City, Missouri 65101

Dear Mr. Kirkpatrick:

In response to your letter of December 17, 1968, we wish to advise that in our opinion accountant firms using surnames for their titles (as in your example of "Touche, Ross, Bailey and Smart") must, under the provisions of Sections 417.200, RSMo 1959, register such titles with your office as a fictitious name, since such title is not the "true name of such person" within the meaning of the law.

Although that portion of Section 326.040, RSMo Cum. Supp. 1967, requiring accountant firms to register their fictitious names with your office, was eliminated in the 1967 amendments, we believe Section 417.200 still applies. We refer you to the discussion of registering other than "true name(s)" in our Opinion to Smart, 10/27/49, and the discussion of the meaning of the phrase "true name" in connection with insurance agencies in our Opinion to Dill, 5/2/68, both enclosed.

Yours very truly,

JOHN C. DANFORTH  
Attorney General

Enclosures: Opinion 83, Smart, 10/27/49  
Opinion 177, Dill, 5/2/68