

Charles W. Drago, Secretary

Charlie Crist, Governor

August 10, 2009

Il Young Choi, Esq., Registered Agent
1925 Brickell Ave.
Suite D-205
Miami, FL 33129
USPS RRR Cert. No. 7007 0220 0000 5313 6965

Mr. Roberto Brondo, President
Heritage Circle Condominium Association
800 S Ocean Blvd, Unit #607
Deerfield Beach, FL 33441
USPS RRR Cert. No. 7007 0220 0000 5313 6972

Board of Directors
Heritage Circle Condominium Association
4300 NW Ninth Avenue
Pompano Beach, FL 33064
USPS RRR Cert. No. 7007 0220 0000 5313 6989

Re: Heritage Circle Condominium Association, Inc. ("Respondent")
Case No. 2007058989

Dear Mr. Choi, Mr. Brondo, and Members of the Board:

Thank you for the signed engagement letters provided on August 7, 2009 in response to our August 3, 2009 letter (copy attached). However, as clearly stated in the Consent Order (hereinafter, "CO"), these letters were due in our office ten days after the CO was executed by our office. Technically, the date executed was June 30, 2009, and the letter was sent certified on July 6, 2009, but the Division considered the starting date to be July 13, 2009 (the date that the USPS return receipt was received back in our office) for the convenience of the Association. This means that remedial action was due on July 23, 2009 - well before the Division wrote on August 3 to advise that the Respondent had missed the due date.

With regard to the engagement letters for the year-end financial statements submitted on August 7, 2009:

The fiscal year-end 2006 engagement letter was signed July 11, 2009. This letter was originally provided to the Association by a CPA in January, 2009. The unsigned copy of the letter had been submitted to the Division prior to the issuance of the CO, however, this did not provide evidence that the 2006 financial statements were in process - or even that they had been contracted for. This letter was not part of the remedial action required by the CO, page 4 (copy attached).

The fiscal year-end 2007 and 2008 engagement letters were dated August 7, 2009, by the CPA. They were signed on August 7, 2009, by Mr. Brondo. The terms of the CO that the Association agreed (in June, 2009) to comply with stated that these letters must be provided to the Division

by the extended due date of July 23, 2009. We provided Mr. Choi with a courtesy reminder for the upcoming compliance, including relevant sections of the CO, on July 16, 2009, by electronic mail (copy attached).

The August 7, 2009, response to the Division's August 3, 2009 letter, addresses remedial action that was due two weeks earlier than it was submitted, according to the CO signed by the Association in June, 2009. This supports the Respondent's failure to meet initial CO compliance.

Sincerely,
BUREAU OF COMPLIANCE

A handwritten signature in black ink, appearing to read "Darlene M. Anderson". The signature is fluid and cursive, with the first name being the most prominent.

Darlene M. Anderson
Financial Examiner/Analyst

Encl.

Anderson, Darlene

From: Il Young Choi, Attorney [choilawyer@aol.com]
Sent: Friday, August 07, 2009 4:35 PM
To: Anderson, Darlene
Cc: robrondo@live.com
Subject: Copy of Engagement Letter

Dear Ms. Anderson:

I am writing in response to your letter dated August 3, 2009. In said letter, you allege that my client's Heritage Circle Condominium Association, Inc., is in default of the Consent Order dated July 13, 2009. As reflected in my previous e-mails addressed to you, a copy of the engagement letters for 2006 were previously sent. A copy of the engagement letters for the preparation of the audited financials for fiscal years 2006, 2007 and 2007 are being attached herewith.

The audited financial statements for 2006, should be completed and sent to you shortly. We anticipate that the financial statements for fiscal years 2007 and 2008 will be prepared and a copy delivered to you within the time frame stipulated by the parties.

Your allegation that my client's lack of action "constitutes failure to make a good faith effort to comply with the Consent Order" is not an accurate statement. We object to said categorization. We would like the opportunity to further discuss this matter prior to the petition for compliance is filed with the circuit court.

Sincerely yours,

IL YOUNG CHOI, ESQ.

Choi & Menezes, LLP
1925 Brickell Avenue
Suite D-205
Miami, Florida 33129
Tel: 305-854-6333 / Fax: 305-675-0967

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Charles W. Drago, Secretary

Charlie Crist, Governor

August 3, 2009

Il Young Choi, Esq., Registered Agent
1925 Brickell Ave.
Suite D-205
Miami, FL 33129
USPS RRR Cert. No. 7007 0220 0000 5313 6910

Mr. Roberto Brondo, President
Heritage Circle Condominium Association
800 S Ocean Blvd, Unit #607
Deerfield Beach, FL 33441
USPS RRR Cert. No. 7007 0220 0000 5313 6927

Board of Directors
Heritage Circle Condominium Association
4300 NW Ninth Avenue
Pompano Beach, FL 33064

Re: Heritage Circle Condominium Association, Inc. ("Respondent")
Case No. 2007058989

Dear Mr. Choi, Mr. Brondo, and Members of the Board:

The Respondent has not performed the initial remedial action required by the Consent Order that was executed with the Division, nor has it has not acknowledged the e-mail reminder that the Division sent to Mr. Choi as a courtesy several days before the initial remedial action was due. Specifically, the Respondent was directed to, and agreed to, provide engagement letters for financial statement audits for the fiscal years ending December 31 2006, 2007, and 2008 no later than 10 days after execution of the Consent Order. The Respondent signed for its copy of the signed Consent Order on July 13, 2009 and 10 days from that point was July 23, 2009. The Division has not yet received the engagement letters.

The Respondent's lack of action constitutes failure to make a good faith effort to comply with the Consent Order. As a result, the full \$15,000 penalty is in effect (\$10,000 of which has been paid, and \$5,000 of which had been suspended contingent on Consent Order compliance). The \$5,000 has become due and payable immediately. Additionally, the Division has begun the process to enforce Consent Order compliance by way of circuit court petition.

Upon receipt of this letter, please provide the Division with a copy of the engagement letters noted above by fax or e-mail.

Sincerely,
BUREAU OF COMPLIANCE



Darlene M. Anderson

Financial Examiner/Analyst

Anderson, Darlene

From: Anderson, Darlene
Sent: Thursday, July 16, 2009 8:38 AM
To: 'Il Young Choi, Attorney'
Subject: Consent Order, Heritage Circle, DBPR Case 2007058989

Mr. Choi:

As a reminder, your client has compliance coming due per page 4 of the consent order that was received and signed for (certified USPS receipt) by the Association on July 8, 2009.

Darlene M. Anderson
Financial Examiner/Analyst
Div. of Florida Condominiums, Timeshares, and Mobile Homes
Bureau of Compliance
1940 N. Monroe Street
Tallahassee, FL 32399-1031
Voice mail: (850) 921-9541

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your e-mail communications may be subject to public disclosure.

Anderson, Darlene

From: Anderson, Darlene
Sent: Thursday, July 16, 2009 9:40 AM
To: 'Il Young Choi, Attorney'
Subject: Heritage Circle Consent Order, DBPR Case #2007053989



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Mr. Choi:

As a follow-up to my previous message, I am attaching for your convenience copies of pages 4 and 5 of Consent Order that was received (certified receipt signed) by the Association on July 13, 2009. These pages provide a schedule of the Consent Order compliance required of the Association.

Darlene M. Anderson
Financial Examiner/Analyst
Div. of Florida Condominiums, Timeshares, and Mobile Homes Bureau of Compliance 1940 N.
Monroe Street Tallahassee, FL 32399-1031 Voice mail: (850) 921-9541

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your e-mail communications may be subject to public disclosure.

AND NO CENTS (\$5,000.00) will become immediately due and payable upon Respondent's failure to timely comply with any of the remedial actions required by this Consent Order as set forth below in paragraphs (c) through (h).

(c) **Payment Due.** Respondent agrees to pay the balance of the assessed civil penalty that is not suspended, and shall remit payment in the amount of TEN THOUSAND DOLLARS AND NO CENTS (\$10,000.00) by certified check, cashier's check, or money order made payable to "DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION" as a condition precedent to the Division's execution of this Consent Order.

(d) Respondent shall, within 10 days of the date this Consent Order is signed on behalf of the Division, submit to the Division engagement letters with a Florida Licensed CPA to prepare the 2007 and 2008 financial statements.

(e) Respondent shall, within 120 days of the date this Consent Order is signed on behalf of the Division, submit to the Division finalized audited financial statements for the years ending December 31, 2006, December 31, 2007, and December 31, 2008 in accordance with section 718.111(13), Florida Statutes and rule 61B-22.006, Florida Administrative Code and prepared by a Florida Licensed CPA.

(f) Respondent shall, within 130 days of the date this Consent Order is signed on behalf of the Division, provide notice to unit-owners at the address last furnished to the association by the unit owner, or hand deliver to each unit owner, a copy of the financial statements for the years ending December 31, 2006, December 31, 2007, and December 31, 2008, or a notice that copies of the financial statements for the three years will be mailed or hand delivered to the unit-owner, without charge, upon receipt of a written request from the unit-owner, pursuant to section 718.111(13), Florida Statutes.