



STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

December 18, 2001

*Florida's Future...*  
**Right Here.  
Right Now.**

Mr. Michael L. Wood  
Garrett, Wood & Co., PA  
4417 Beach Blvd Ste 200  
Jacksonville FL 32207

Jeb Bush  
*Governor*

Kim Binkley-Seyer  
*Secretary*

Dear Mr. Wood:

**Division of Certified Public  
Accounting**

**Board of Accountancy**

240 Northwest 76th Drive  
Suite A

Gainesville, Florida

32607-6635

**VOICE**

352.333.2500

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352.333.2508

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Aboard@mail.dbpr.state.fl.us

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www.MyFlorida.com

At a meeting on December 17, 2001, the Board of Accountancy considered your request for an opinion relating to 61H1-23.001 – Confidential Client Information. The Board determined that they agreed with your conclusion that turning an unpaid invoice over to a collection agency or attorney for collection does not violate 61H1-23.001 – Confidential Client Information.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

**DIVISION OF CERTIFIED PUBLIC ACCOUNTING**

BY: \_\_\_\_\_  
Martha P. Willis  
Division Director

MPW/jc