



# DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

August 11, 1999

Ms. Elise R. Palmieri, CPA  
115 West King Street  
Orlando FL 32804

Dear Ms. Palmieri:

At a meeting on August 4, 1999, the Board of Accountancy considered your request for an opinion relating to 61H1-23.001 – Confidential Client Information.

The Board concluded that a CPA cannot disclose client's names and phone numbers to third parties unless ordered to do so by a court. In such instance, the CPA would be required to raise the privilege provisions in 473. 316, F.S., and the court would determine whether or not the privilege applies.

However, the client always has the right to release the CPA from the privilege.

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



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