WALKER, FLUKE & SHELDON, PLC
CERTIFIED PUBLIC ACCOUNTANTS

525 W. Apple Street
Hastings, MI 49058
Phone (269) 945-9452
Fax (269) 945-4890

Christopher J. Fluke, CPA
Katherine K. Sheldon, CPA
David G. DeHaan, CPA

1971 S. Street Road
Ionia, MI 48846
Phone (616) 522-0792
Fax (616) 522-0873

CLIENT ADVISORY

March 31, 2010

To Our Payroll Clients,

Re: HIPPA Privacy Rule Updates

To ensure compliance with HIPPA Laws and to protect the confidentiality of client information, we are changing our procedures for tax, payroll and financial statements delivery.

When mailing confidential information to you, we will mail to you Certified, Return-Receipt thus, necessitating that someone sign for the package upon delivery. The postage charge for this service is $5.10, in addition to the regular postage expense. If you do not feel that this extra precaution is necessary, you may direct us to continue to use regular mail service by signing and returning the statement below.

If you have any questions or wish to discuss this or any other accounting or tax question please feel free to give our office a call.

Thank you,

Julie Welton
Executive Manager

Company name:_____

_____ We have reviewed the HIPPA information and do not wish to have our mail require the Return Receipt. We will hold harmless Walker, Fluke & Sheldon, PLC, for any confidentiality issue this decision could make.

_____ We have reviewed the HIPPA information and wish to have required mail sent Return Receipt at an additional cost.

Authorized signature:_____ Date: _____

Printed name: _____

Please return by May 1, 2010 or we will begin sending all confidential information Certified Return Receipt.