

May 25, 2011

To our Clients:

As you may know our building was completely destroyed by the May 22, 2011 tornado in Joplin. We have had our main telephone line transferred to Jim's house until we can get to a new location. That number is 417-782-4919. We have secured our file server and all of our electronic files. We have secured as much of our paper files as possible. We have made arrangements for the destruction of our building rubble and all data remaining on site. Your confidential data has been our primary concern.

We had approximately 225 individual, partnership and corporation tax returns in process, approximately 200 bookkeeping jobs in process and 50 consulting and litigation jobs in process; much of the raw paper data has been lost or destroyed by water damage. As we are in the process of getting a list of our open jobs and sorting recovered data we will call you if you were one of the in process jobs.

We have secured a new temporary location at 3121 McClelland Blvd. We are in the process of getting power and telephones at that location which may take a couple of weeks. We wish to thank the Scorse family for their generous help with securing that location.

Our staff is currently working with their personal computers at Jim's house as we are in the process of getting equipment. We are processing payrolls for our payroll clients and payroll/sales tax returns.

We want to assure you that our clients are important to us and we are moving as fast as possible to get our firm totally up and back to work. Please call us if you have questions or concerns.

Also, all of our employees and their immediate families are safe and have their homes. You can view some pictures of our building at www.hwacpa.com.

Thank you so much for your continued support of our firm.

Very truly yours,

James D Hardy, CPA, CFF, ABV