



**DISCLOSURE NOTICE**  
**Morrow & Company L.L.C, CPA's**

Providers of personal financial services are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

**Types of Nonpublic Personal Information We Collect**

We collect nonpublic personal information about you that is provided to us by you or obtained by us with your authorization.

**Parties to Whom We Disclose Information**

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature on information being shared. The Internal Revenue Code, the AICPA Code of Professional Conduct and state ethics statutes and regulations prohibit CPAs from disclosing any non-public personal information obtained in the preparation of income, gift and estate tax returns, without permission from the person(s) involved. Under Kansas law, if you provide us with information which you identify as confidential pursuant to a professional engagement with us, we are not permitted to disclose that information without your consent, except in response to a court proceeding, to the Kansas State Board of Accountancy, or in the course of peer review of our firm.

**Protecting the Confidentiality and Security of Current and Former Clients' Information**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.