



**PRIVACY DISCLOSURE
NOTICE
Morrow & Co. LLC, CPA's**

Providers of personal financial services are 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. Maintaining your trust and confidence is extremely important to us.

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. We use that information to provide you with tax, accounting and/or financial planning services to you at your request.

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 non-affiliated third parties who perform services for us in conjunction with our service to you, 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.

In connection with our work, we may communicate with you or others via email transmission. When providing documents containing private information at your request, they will be password protected and/or made available to you from us or from you to us via a secured connection through our client portal, the use of which is subject to the terms and conditions contained therein. While we will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, you recognize and accept that we have no control over the unauthorized interception of these communications once they have been sent and that you consent to our use of these electronic devices during our engagements. Nevertheless, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee.

Thank you for allowing us to service your accounting, tax and financial planning needs. We hope you view our firm as your most trusted adviser and we will work to continue earning your trust. 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.