

2. FINANCIAL MANAGEMENT, ADVICE, OR CONSULTATION; OR

3. THE PREPARATION OF TAX RETURNS OR THE FURNISHING OF ADVICE ABOUT TAX MATTERS.

(II) "PRACTICE OF PUBLIC ACCOUNTANCY" INCLUDES THE PRACTICE OF CERTIFIED PUBLIC ACCOUNTANCY.

(7) "QUALITY REVIEW" MEANS AN INDEPENDENT APPRAISAL, REVIEW, OR STUDY OF THE PROFESSIONAL WORK OF A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM IN THE PRACTICE OF PUBLIC ACCOUNTANCY THAT IS MADE BY A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM THAT IS NOT AFFILIATED WITH THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM UNDERGOING A QUALITY REVIEW.

(B) EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D) OF THIS SECTION OR UNLESS EXPRESSLY PERMITTED BY A CLIENT OR THE PERSONAL REPRESENTATIVE OR SUCCESSOR IN INTEREST OF THE CLIENT, A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM MAY NOT DISCLOSE:

(1) THE CONTENTS OF ANY COMMUNICATION MADE TO THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM BY A CLIENT WHO EMPLOYS THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM TO AUDIT, EXAMINE, OR REPORT ON ANY ACCOUNT, BOOK, RECORD, OR STATEMENT OF THE CLIENT;

(2) ANY INFORMATION THAT THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM, IN RENDERING PROFESSIONAL SERVICE, DERIVES FROM:

(I) A CLIENT WHO EMPLOYS THE LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM; OR

(II) THE MATERIAL OF THE CLIENT.

(C) (1) A LICENSED CERTIFIED PUBLIC ACCOUNTANT OR FIRM MAY DISCLOSE ANY DATA TO ANOTHER CERTIFIED PUBLIC ACCOUNTANT OR FIRM THAT CONDUCTS A QUALITY REVIEW.

(2) THE DISCLOSURE PERMITTED BY PARAGRAPH (1) OF THIS SUBSECTION:

(I) DOES NOT WAIVE THE PRIVILEGE REQUIRED BY SUBSECTION (B) OF THIS SECTION; AND