

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 3: BUSINESSES AND PROFESSIONS**

**§ 3411. Confidential Communications.**

Except by permission of the client engaging a licensee under this Act, or the heirs, successors, or personal representatives of such client, a licensee or any partner, officer, member, manager, shareholder, or employee of a licensee shall not voluntarily disclose information communicated to the licensee by the client relating to and in connection with services rendered to the client by the licensee in the practice of public accountancy. Such information shall be deemed confidential, provided, however, that nothing herein shall be construed as prohibiting the disclosure of information required to be disclosed by the standards of the public accounting profession in reporting on the examination of financial statements or as prohibiting disclosures in court proceedings, in investigations or proceedings under section 3431 or 3432 of this Act, in ethical investigations conducted by private professional organizations, or in the course of quality reviews.

**Source:** PL 13-52, § 17, modified.

**Commission Comment:** The Commission made conforming changes to the above subsection pursuant to 1 CMC § 3806. See the comment to 4 CMC § 3401 regarding PL 13-52.