Sexual communication between parents and adolescents is believed to be challenging. Ample research has examined parent-adolescent sexual communication, but has been limited in at least three ways. First, communication has been treated as a variable that measures topics of conversation. Second, much of the data has been gathered from one family member. Third, nearly all extant research has been atheoretical. The current study was designed to overcome some of the limitations of previous research by interviewing nine mothers and their 19 year old daughters in joint and individual interviews. Using Communication Privacy Management theory (Petronio, 2002) as a backdrop, the results examined the process of sexual communication in close mother-daughter relationships. Namely, communication about sex began when the daughters were young. The mothers revealed sexual information to their daughters in small increments over time. As the daughters matured and dialogue about sex occurred, the daughters obtained more sexual information and created privacy boundaries around it. As mothers and daughters shared sexual information with each other, their co-owned privacy boundary of information expanded, as well. At the point of revealing sexual information to each other, there was some tension associated with the disclosure. For some mothers, they experienced tension about knowing how much information to give and when. Some daughters experienced tension about protecting their privacy while maintaining a close relationship with their mother. Regardless of the tension, the mothers and daughters in this study chose to reveal considerable sexual information to each other. The process of sexual communication was guided by seven criteria that appeared to influence the development of privacy rules.