



PRIVACY POLICY

October 2007

Feldstein & Associates LLP (“Feldstein”) is committed to protecting the privacy rights of our clients and employees as well as others with whom the firms deals. We are governed by the Rules of Professional Conduct of our profession. These rules guarantee the privacy and confidentiality of your information.

We collect and use personal, business and financial information from our clients in the normal course of our business. The information is used to assist us in the preparation of your financial statements, tax returns, financial planning, business planning, succession planning, business valuations and other consulting services, as well as the preparation and filing of other returns as may be required by various governmental and regulatory agencies. We shall protect the confidentiality of the information that is entrusted to us. We will not release your information to a third party without your consent or knowledge.

Retention and Safeguarding

In order to preserve the information for governmental and professional purposes, and to serve you better, we will retain and safeguard your information for as long as we determine is necessary, even if you are no longer a client. We will use appropriate technologies, and maintain high security standards to ensure the protection of your information.

We understand that in the course of our review of your information, we may become party to personal information that you have collected on your employees, customers, and other relations. We assure you that this information will be kept private and confidential and will not be released to any third party other than as may be required by law, unless consent is obtained.

Consent

Feldstein collects personal information only by lawful and fair means and not in an unreasonably intrusive way. Wherever possible, Feldstein collects personal information directly from the individual, but we may obtain personal information from other sources, such as governmental agencies and financial institutions, or the individual’s employer in the event that Feldstein acts for an individual. Feldstein seeks written consent where possible (we will also accept oral consent) for the personal information that it collects, uses and discloses. Feldstein may use personal information without explicit consent when, for instance, Feldstein needs to contact or respond to requests from governmental agencies such as Canada Revenue Agency, regulatory bodies, as well as Feldstein’s professional organization.

If an individual has voluntarily provided information, such individual has consented to the collection, use and disclosure of personal information as described in this privacy policy. If Feldstein requires personal information for a purpose not identified in this policy, we will contact the individual to seek consent for such new use.

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Limits for collecting, using, disclosing and retaining personal information

In all cases, Feldstein limits the amount and type of information collected to only the personal information that is required to provide the individual with advice and services and to administer client and employee databases.

Safeguarding of Personal information

We respect the privacy of our clients and employees and will protect that privacy as vigorously as possible. Feldstein stores personal information in electronic and physical files that are secure and to which access is restricted. Unfortunately, no data transmission over the Internet or by electronic mail can be guaranteed to be 100% secure. As a result, Feldstein cannot ensure or warrant the security of any information transmitted electronically.

Accuracy of and Access to Personal Information Collected

Feldstein makes every effort to keep personal information as accurate, complete, current and relevant as necessary for the purpose of providing accounting and other related services to clients. We are committed to maintaining accurate information, and urge you to notify us promptly of any changes in your personal information.

With reasonable notice our clients may review their personal information and request corrections if necessary.

Our Responsibilities

Every one of our partners, employees, and contractors are responsible for maintaining the confidentiality of all personal information to which they have access. It is mandatory that such individuals sign a confidentiality agreement concerning their acceptance of this responsibility. This agreement remains in effect even if they leave or retire from the firm.

If you wish to discuss our firm's policies and procedures regarding your privacy, please contact our Privacy Officer by email at privacyofficer@feldstein.on.ca, by facsimile at 905-475-8070, by telephone at 905-475-8008 or write to us at:

Privacy Officer
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