

LUMSDEN McCORMICK, LLP

PRIVACY NOTICE

This privacy notice (this “Privacy Notice”) outlines the policies and practices of Lumsden McCormick, LLP (“Lumsden McCormick”) and any and all domain names, web portals and web sites owned and operated by Lumsden McCormick, including www.LumsdenCPA.com (collectively, the “Lumsden McCormick Portal”), regarding the collection, maintenance and disclosure of personal information in connection with use of the Lumsden McCormick Portal. The Lumsden McCormick Portal may contain links to websites operated by third parties and we are not responsible for the privacy practices of those sites.

In order to use the Lumsden McCormick Portal, you are required to review these policies. By using the Lumsden McCormick Portal or communicating with us by e-mail, you agree to the terms and conditions of this Privacy Notice and to the terms of use of the Lumsden McCormick Portal as set forth in the portal end user license agreement (“EULA”) described below. By using the Lumsden McCormick Portal or visiting any web site owned or operated by Lumsden McCormick, you hereby agree to be bound by the terms and conditions contained in this Privacy Notice, and by the terms and conditions of Lumsden McCormick’s EULA, which is published at <http://www.LumsdenCPA.com/-----.html> and incorporated herein by reference. This Privacy Notice explains how Lumsden McCormick treats your personal information, and protects your privacy, when you use the Lumsden McCormick Portal. Lumsden McCormick reserves the right to change this Privacy Notice and terms of EULA at any time without notice. Any changes to this Privacy Notice or EULA shall be posted in this page and shall be effective immediately upon posting. If you do not agree to be bound by the policies and practices contained in this Privacy Notice or by EULA, you may not use the Lumsden McCormick Portal.

Types of Nonpublic Personal Information We Collect

We collect nonpublic personal information about you from the following sources:

- Information we receive from you, or third parties at your direction, on applications or other forms and documentation that is submitted to us
- Information about your transactions with us
- Information we receive from others that you have sent to us
- Our web server automatically records the IP addresses of visitors to our site. This information is used in aggregate form to help us understand how visitors use the Lumsden McCormick Portal. The servers at the Lumsden McCormick Portal website also collect connection-related technical data. The data entries in these logs are used for server and network operation and maintenance and to help us understand general usage patterns. No personally identifiable information is collected unless you knowingly provide it.

Use of Data Collected

Nonpublic personal data about you that is collected may be used for editorial and feedback purposes, marketing and promotional purposes, statistical analysis of users' behavior, product development, content and layout improvement, and to inform advertisers and business partners as to how many

visitors have seen or clicked on their advertisements. Information may also be made available to contractors as needed for maintenance of our systems / infrastructure.

Parties To Whom We Disclose Information

As part of our firm's policy, we do not disclose any nonpublic personal information about current or former clients that is obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees 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 of information being shared.

Use of Cookies

We may use "cookies" on our websites to personalize and enhance your website visits. A cookie is a text file that is placed on your hard drive by our web server. Cookies are uniquely assigned to a computer, and your computer will only allow our web servers to access our cookies. The most important thing to understand about cookies is that they pose no danger to you. They cannot be used to collect secret information about you or your computer or to provide information about you to other companies.

Cookies provide a convenience by saving you time on subsequent visits and personalizing your web experience. For example, when you return to our website, cookies enable us to remember information from prior visits, and cookies may save data such as name, password, user-name, screen preferences, and pages viewed.

You have the right to delete cookies placed on your hard drive, which will erase the data automatically saved during your visit. However that will mean that our sites will not recognize you when you return. You may also modify your web browser to notify you before accepting cookies, or to decline all cookies. We strongly suggest that you accept cookies from us, since they help provide you a more seamless, personalized, and effective web browsing experience and keep our site compelling and informative.

Links to Other Web Sites

The Lumsden McCormick Portal or website may contain links to other sites that are not owned or controlled by Lumsden McCormick We are not responsible for the content or privacy practices of other sites. This privacy statement applies only to the Lumsden McCormick Portal.

The Lumsden McCormick Portal, including www.LumsdenCPA.com website is confidential and proprietary to Lumsden McCormick. All of the text, images, marks, logos and other content of this website is proprietary to Lumsden McCormick or is used with the owner's permission or applicable law or regulation.

Protecting The Confidentiality And Security Of Current And Former Client's 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. Lumsden McCormick hereby certifies that it has implemented and will maintain, and will require third party service providers by contract to implement and maintain, appropriate security measures to protect your personal information.

We hope this information will provide better knowledge of our efforts to provide the best services to you. If you have any questions regarding our privacy policy, please do not hesitate to contact our office.

Very truly yours,

Lumsden McCormick, LLP

Last Revision Date

This Privacy Notice was last revised on November 1, 2017.