

MW&CO PRIVACY POLICY

The purpose of this Privacy Statement is to inform you about the types of Personal Information that Micacchi Warnick & Company Professional Corporation (MW&CO.) collects about you in the process of providing services to you. It explains how we use and disclose that information. This Privacy Statement sets out a summary of the principles and procedures that MW&CO. follows in meeting its privacy commitments and complying with the requirements of the laws and regulations under applicable privacy laws in Canada, including the Personal Information Protection and Electronic Documents Act ("PIPEDA").

The Rules of Professional Conduct and related Council Interpretations of the Ontario Institute of Chartered Accountants require that principals and staff maintain the confidentiality of client and former client information, as well as the confidentiality of MW&CO. information, except in rare and very specific circumstances.

The Rules of Professional Conduct of the Ontario Institute of Chartered Accountants also require that principals and staff not use confidential information for personal advantage, for the advantage of a third party or to the disadvantage of a client or MW&CO., unless consent has been obtained from the client, former client or MW&CO..

Personal Information

Personal information includes any factual or subjective information, recorded or not, about an identifiable individual. This includes information in any form, such as:

- Age, name, ID numbers, income, or ethnic origin;
- Opinions, evaluations, comments, social status, or disciplinary actions; and
- Employee files, credit records, loan records, medical records, existence of a dispute with a client, intentions (for example, to acquire goods or change jobs).

MW&CO. collects personal information only for the following reasons:

- to provide services to you in your capacity as a client of the firm;
- to understand your needs and recommend products and services accordingly;
- to manage your business which includes principal ship and employment matters; and
- to meet legal and regulatory requirements.

We will not use your personal information for any other reason without your consent and will only share your information with third parties to assist in completing the above uses. Any third party's use must adhere to our privacy policies or be allowed by legislation.

Examples would be an outside payroll service, an agent hired to perform a service for you, a collection agency, a law enforcement agency or emergency services.

Accountability

MW&CO. is accountable for all personal information in its possession, including any personal information disclosed to third parties for processing or other administrative functions.

MW&CO. has appointed a Privacy Officer, who is part of the senior management, to be accountable for the firm's privacy policies and enforcement. We have also trained all of our principals and staff on privacy issues.

MW&CO.'s Privacy Officer can be reached at:

Mark Warnick
Micacchi Warnick & Company Professional Corporation
2-35 Perry Street
Woodstock, Ontario N4S 3C4
mark.warnick@mwcopc.com

Identifying Purposes of Collecting Personal Information

MW&CO. shall identify the purpose for which personal information is collected before collecting it.

Consent

MW&CO. shall obtain consent for all personal information collected, used or disclosed by MW&CO., unless such collection or use is inappropriate, or permitted by law.

Limited Collection of Personal Information

Personal information collected shall be limited to information that is necessary for the purposes identified by MW&CO. and be collected by fair and lawful means.

Limited Use, Disclosure and Retention of Your Personal Information

Personal information collected by MW&CO., shall not be used or disclosed for purposes other than those for which it was collected, except with the consent of the individual or as required or permitted by law.

Accuracy of Your Personal Information

We will ensure that your personal information is kept as accurate, complete and up-to-date as possible based on information provided to us by you. We will update your personal information from time to time as required to file personal tax returns or enable us to fulfill your other service requirements.

Safeguarding Your Personal Information

MW&CO. has implemented physical, organizational, contractual and technological security measures to protect your personal information from loss or theft, unauthorized access, disclosure, copying, use or modification.

You can visit our Web Site without telling us who you are or revealing any information about yourself, including your email address. However, our web server may collect the IP address and domain you used to access our Web Site, the type and version of web browser and operating system you are using, the number, duration and frequency of visits to our Web Site and the web

site you came from and visited next. This anonymous information cannot be traced to a specific individual User. It is used by us simply to measure the number of visits, average time spent, page views, most popular preferences and other statistics about visitors to the Web Site and to determine the characteristics in which users use our Web Site and services. We may use this data to monitor Web Site performance for systems administration purposes, to make our Web Site easier and more convenient to use, to improve our services and to track information in aggregate form (e.g. how many visitors use the Web Site).

We use cookies, that is, small files that your Web browser places on your computer's hard drive, to remember a User's code, password and preferences while the User is using our web site and to facilitate navigating different pages on the Web Site.

Our web site contains security mechanisms that protect against the loss, the misuse and the modification of information under our control.

Our web site provides links to third party web sites. Our Privacy Statement does not extend to these third party web sites and it is recommended that Users read the privacy policies of these web sites. We are not responsible for the content of, or the privacy practices employed by, third party web sites.

Openness of Policies & Procedures Available to Clients

MW&CO. shall make information available, to its clients and employees, about the policies and practices that apply to the management of their information.

Client Access to Personal Information

We will generally make available to you any personal information that we have collected about you, utilized or disclosed, upon your written request, to the extent permitted or required by law. We will make such information available to you in a form that is generally understandable.

Challenging Our Compliance

You shall at anytime be able to challenge compliance with the above privacy principals. MW&CO. shall investigate all complaints in a timely manner.

We will attempt to respond to each of your written requests no later than thirty (30) days after receipt of such requests. We will advise you in writing if we cannot meet your requests within this time limit. You have the right to make a complaint to the federal Privacy Commissioner in respect of this time limit.

We will not assess any costs to you for access to your Personal Information or to our Privacy Policies or Practices without first providing you with an estimate of the approximate costs, if any. We may request that you provide sufficient identification to permit access to the existence, use or disclosure of your Personal Information. Any such information shall be used only for this purpose.

