

KSK BUSINESS SERVICES PROFESSIONAL CORPORATION'S PRIVACY STATEMENT

At KSK Business Services Professional Corporation, respecting privacy is an important part of my commitment to my clients and employees, which is why I have an established privacy code. KSK Business Services Professional Corporation's Privacy Code is a statement of principles and guidelines regarding the minimum requirements for the protection of personal information provided by KSK Business Services Professional Corporation to my clients and employees. The objective of my privacy code is to promote responsible and transparent personal information management practices in a manner consistent with the provisions of the *Personal Information Protection and Electronic Documents Act* (Canada) (PIPEDA).

I also developed KSK Business Services Professional Corporation's Privacy Statement. I want you to understand the purposes for which I collect personal information. I also want to make certain I have your consent to continue to collect, use and disclose your personal information for those purposes.

The following is a brief synopsis of my privacy practices:

Why do I need to collect your personal information?

If you are a client of KSK Business Services Professional Corporation, KSK Business Services Professional Corporation may have collected some basic information about you. I respect your privacy, which is why I collect personal information *only* for the following purposes:

To perform professional services and to operate my business, and any such information collected is collected by fair and lawful means.

When do I disclose personal information?

Various circumstances under which I may need to disclose personal information about my clients without consent include the following examples:

Disclosed to employees to the extent required during a professional service engagement.

Provided to external professional practice inspectors who by law, professional regulation, or contract have the right to access files for inspection purposes.

To comply with a subpoena, a warrant or an order made by a court or other body with appropriate jurisdiction or to comply with rules of conduct required by regulatory bodies. It is important to note that Accounting Firms are not protected by client/solicitor privileges.

To a government institution or an investigative body that has requested the information, identified its lawful authority, and indicated that disclosure is for enforcing, investigating, or gathering information relating to any federal, provincial, or foreign law.

To provide you with information of matters that may be of interest to you such as new services I may provide, changes in law or accounting practices and other professional or business developments.

How do I protect your personal information?

To protect your personal information KSK Business Services Professional Corporation:

1. will not collect, use, or disclose your personal information for any purpose other than those identified above, except with your further consent
2. will protect your personal information with appropriate security safeguards
3. will protect the confidentiality of your personal information when dealing with other organizations
4. will strive to keep your personal information as accurate and up to date as is necessary for the purposes identified above
5. will honor any request you may make for access to your personal information

What are your choices?

I would like to have your consent to continue to collect, use and disclose your personal information for the purposes identified above. However, you do have choices and can refuse or withdraw your consent as follows:

1. You may refuse to provide your personal information to me.
2. You may withdraw your consent at any time, subject to legal or contractual restrictions and reasonable notice.

However, in either case, this may limit my ability to serve you.

If you have any questions or concerns about my personal information management system and privacy statement, please contact Shea Kelly (Privacy Officer) at 780 875 2230 or via shea@kskcpa.ca.

Otherwise, I will assume I have your consent to collect, use and disclose your personal information for the purposes identified above and, in a manner, consistent with KSK Business Services Professional Corporation's Privacy Code.

Please visit the Office of the Privacy Commissioner of Canada's website at www.priv.gc.ca.