

LEGAL DISCLAIMER

The information contained in this website is intended for information purposes only. Users are cautioned that links contained in this website may change or have content that is not suited for their purposes and they should seek further advice before acting on any information they may encounter.

Information contained in this website is meant to encourage further investigation and should not be taken as a exhaustive as tax rules and circumstances are constantly changing.

EXTERNAL PRIVACY POLICY

At Swainson Alexander LLP we are committed to maintaining the accuracy, confidentiality and security of your personal information. This Privacy Policy describes the personal information that Swainson Alexander LLP collects from or about you, how we use and to whom we disclose that information. Swainson Alexander LLP has adopted a series of Privacy Policies in order to address the specific privacy concerns of certain groupings of individuals. This Privacy Policy applies to the personal information of all individuals, unless the personal information is related to an individual who seeks to be, is or was employed by Swainson Alexander LLP. Such information is dealt with in the Swainson Alexander LLP "*Employee Privacy Policy*".

If you are unsure of which Privacy Policy applies to you, please contact our Privacy Officer for more information.

Privacy Policy Effective for Canada

It is Swainson Alexander LLP's policy to comply with the privacy legislation within each jurisdiction in which we operate. Sometimes the privacy legislation and / or an individual's right to privacy are different from one jurisdiction to another. This Privacy Policy covers only those activities that are subject to the provisions of Canada's federal and provincial privacy laws, as applicable.

This Privacy Policy has a limited scope and application. Consequently, the rights and obligations contained in this Privacy Policy may not be available to all individuals or in all jurisdictions. If you are unsure if or how this Privacy Policy applies to you, please contact our Privacy Officer for more information.

What is Personal Information?

For the purposes of this Privacy Policy, personal information is any information about an identifiable individual, other than the person's business title or business contact information when used or disclosed for the purpose of business communications.

What Personal Information do we Collect?

We collect and maintain different types of personal information in respect of the individuals with whom we interact. This includes:

- contact and identification information, such as your name, address, telephone number and e-mail address;

- service related information concerning the services that we provide to you;
- credit and financial information such as your direct deposit and banking information; and
- business relationship information, including information related to your agreements, preferences, advisors and decision-makers, feed-back and information requested by or provided to you. As a general rule, Swainson Alexander LLP collects personal information directly from you. In most circumstances where the personal information that we collect about you is held by a third party, we will obtain your permission before we seek out this information from such sources (such permission may be given directly by you, or implied from your actions).

From time to time, we may utilize the services of third parties in our business and may also receive personal information collected by those third parties in the course of the performance of their services for us or otherwise. Where this is the case, we will take reasonable steps to ensure that such third parties have represented to us that they have the right to disclose your personal information to us. Where permitted or required by applicable law or regulatory requirements, we may collect information about you without your knowledge or consent.

Why Do We Collect Personal Information?

Swainson Alexander LLP collects personal information to enable us to manage, maintain, and develop our business and operations, including:

- to establish, maintain and manage business relations with you so that we may provide you with, or receive from you, the services that have been requested (for example, we will use your personal information to prepare and file income tax returns with government agencies);
- to be able to review the services that we provide to you so that we may understand your requirements for our services and so that we may work to improve our services;
- to be able to review the services that we obtain from you so that we may work with you and so that you may understand our requirements for such services;
- to be able to comply with your requests (for example, if you prefer to be contacted at a business or residential telephone number and advise us of your preference, we will use this information to contact you at that number);
- to protect us against error, fraud, theft and damage to our goods and property;
- to enable us to undertake our environmental, health and safety activities, including incident planning, response and investigation;
- to enable us to comply with applicable law or regulatory requirements; and
- any other reasonable purpose to which you consent.

How Do We Use and Disclose Your Personal Information?

We use and disclose your personal information:

- for the purposes described in this Privacy Policy; or
- for any additional purposes for which we have obtained your consent to the use or disclosure of your personal information.

We may use or disclose your personal information without your knowledge or consent where we are permitted or required by applicable law or regulatory requirements to do so.

When do we Disclose Your Personal Information?

We share your personal information with our employees, contractors, consultants and other parties who require such information to assist us with managing our relationship with you, including: third parties that provide services to us or on our behalf; third parties that assist Swainson Alexander LLP in the provision of services to you; and third parties whose services we use to conduct our business.

We do not disclose your personal information for marketing purposes, nor will we disclose your personal information for financial gain either directly or indirectly.

Further, your personal information may be disclosed:

- as permitted or required by applicable law or regulatory requirements;
- to comply with valid legal processes such as search warrants, subpoenas or court orders;
- as part of Swainson Alexander LLP's regular reporting activities;
- to protect the rights and property of Swainson Alexander LLP;
- during emergency situations or where necessary to protect the safety of a person or group of persons;
- where the personal information is publicly available; or
- with your consent.

Your Consent is Important to Us

It is important to us that we collect, use or disclose your personal information where we have your consent to do so. Depending on the sensitivity of the personal information, your consent may be implied, deemed (using an opt-out mechanism) or express. Express consent can be given orally, electronically or in writing. Implied consent is consent that can reasonably be inferred from your action or inaction. For example, when you enter into an agreement with us, we will assume your consent to the collection, use and disclosure of your personal information for purposes related to the performance of that agreement and for any other purposes identified to you at the relevant time.

Typically, we will seek your consent at the time that we collect your personal information. In certain circumstances, your consent may be obtained after collection but prior to our use or disclosure of your personal information. If we plan to use or disclose your personal information for a purpose not previously identified (either in this Privacy Policy or separately), we will endeavor to advise you of that purpose before such use or disclosure.

As we have described above, we may collect, use or disclose your personal information without your knowledge or consent where we are permitted or required to do so by applicable law or regulatory requirements.

Choice/Opt-Out

You may change or withdraw your consent at any time, subject to legal or contractual obligations and reasonable notice, by contacting our Privacy Officer using the contact information set out below. All communications with respect to such withdrawal or variation of consent should be in writing and addressed to our Privacy Officer.

We assume that, unless you advise us otherwise, that you have consented to the collection, use and disclosure of your personal information as explained in this Privacy Policy.

How is Your Personal Information Protected?

Swainson Alexander LLP endeavors to maintain physical, technical and procedural safeguards that are appropriate to the sensitivity of the personal information in question. These safeguards are designed to prevent your personal information from loss and unauthorized access, copying, use, modification or disclosure.

Updating Your Personal Information

It is important that the information contained in our records is both accurate and current. If your personal information happens to change during the course of our relationship, please keep us informed of such changes. In some circumstances we may not agree with your request to change your personal information and will instead append an alternative text to the record in question.

Access to Your Personal Information

You can ask to see your personal information. If you want to review, verify or correct your personal information, please contact our Privacy Officer. Please note that any such communication must be in writing. Generally, your information is kept at our firm office in Red Deer, Alberta (see address information below).

When requesting access to your personal information, please note that we may request specific information from you to enable us to confirm your identity and right to access, as well as to search for and provide you with the personal information that we hold about you. We may charge you a fee to access your personal information; however, we will advise you of any fee in advance. If you require assistance in preparing your request, please contact the office of our Privacy Officer.

Your right to access the personal information that we hold about you is not absolute. There are instances where applicable law or regulatory requirements allow or require us to refuse to provide some or all of the personal information that we hold about you. In addition, the personal information may have been destroyed, erased or made anonymous in accordance with our record retention obligations and practices.

In the event that we cannot provide you with access to your personal information, we will endeavor to inform you of the reasons why, subject to any legal or regulatory restrictions.

Inquiries or Concerns?

If you have any questions about this Privacy Policy or concerns about how we manage your personal information, please contact our Privacy Officer by telephone, in writing or by e-mail. We will endeavor to answer your questions and advise you of any steps taken to address the issues raised by you. If you are dissatisfied with our response, you may be entitled to make a written submission to the Privacy Commissioner in your jurisdiction.

Privacy Officer

Any inquires, complaints or questions regarding this policy should be directed to our Privacy Officer by email at office#@swainsonalexander.ca or by letter to:

Swainson Alexander LLP Chartered Accountants
Attention: Privacy Officer
Address: 100-4708 50 Ave, Red Deer, AB T4N 4A1

Revisions to this Privacy Policy

Swainson Alexander LLP from time to time, may make changes to this Privacy Policy to reflect changes in its legal or regulatory obligations or in the manner in which we deal with your personal information. We will post any revised version of this Privacy Policy on our website www.dsrca.com and we encourage you to refer back to it on a regular basis. This Privacy Policy was last updated on November 1, 2010.

Interpretation of this Privacy Policy

Any interpretation associated with this Privacy Policy will be made by our Privacy Officer. This Privacy Policy includes examples but is not intended to be restricted in its application to such examples, therefore where the word 'including' is used, it shall mean 'including without limitation'.

This Privacy Policy does not create or confer upon any individual any rights, or impose upon Swainson Alexander LLP any rights or obligations outside of, or in addition to, any rights or obligations imposed by Canada's federal and provincial privacy laws, as applicable. Should there be, in a specific case, any inconsistency between this Privacy Policy and Canada's federal and provincial privacy laws, as applicable, this Privacy Policy shall be interpreted, in respect of that case, to give effect to, and comply with, such privacy laws.