

BDO SEIDMAN, LLP PRIVACY POLICY

BDO Seidman, LLP may obtain non-public personal information about your family, income, expenditures, investments, estate, insurance coverage or other personal matters that BDO Seidman, LLP may need in order to perform the services for which you have engaged the firm. This information may be obtained from the following sources:

- A. Forms you fill out to obtain our services;
- B. Documents that you provide us;
- C. Documents that you authorize us to obtain from others;
- D. Discussions with you;
- E. Discussions with others that you authorize us to undertake.

BDO Seidman, LLP does not disclose any non-public personal information about our clients or former clients to anyone, except as required by law.

We restrict access to non-public personal information about you to our professionals, staff, third party service providers and representatives who need to know such information in order for BDO Seidman, LLP to provide you with its services. We maintain physical, electronic and procedural safeguards that comply with federal regulations and professional requirements to guard the confidentiality of your non-public personal information.

From time to time, and depending on the circumstances, third party service providers located in other countries may participate in the services we provide to you. In some cases, we may transfer information to or from the United States or another country. Although applicable privacy laws may vary depending on the jurisdiction, and may provide less or different protection than those of the United States, we require that all third party service providers observe our policies concerning any confidential client information that we provide to them.