

James D Miller & Co LLP

PRIVACY NOTICE

CPAs, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

This privacy notice outlines the policies and practices for James D. Miller & Co LLP (“JDM”) and any and all domain names, web portals and web sites owned and operated by JDM, including www.jdmillercpas.com (collectively, the “JDM Portal”). The JDM 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 JDM Portal, you are required to review these policies. By using the JDM Portal or communicating with us by e-mail, you agree to the terms and conditions of this privacy policy and to the terms of use of the JDM Portal (set forth in the “Agreement”). By using the JDM Portal or visiting any web site owned or operated by JDM, you hereby agree to be bound by the terms and conditions contained in this Privacy Notice, and by the terms and conditions of JDM’s end user license agreement (“EULA”), which is published at <http://www.jdmillercpas.com/EULA.php> and incorporated herein by reference. The privacy notice explains how JDM treats your personal information, and protects your privacy, when you use the JDM Portal. JDM reserves the right to change the privacy notice and terms of the EULA at any time without notice. Any changes to the 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 these privacy notice policies and EULA, you may not use the JDM Portal.

TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT

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

- Information we receive from you on applications or other forms
- 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 JDM Portal. The servers at the JDM Portal web site 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 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 JDM Portal or web site may contain links to other sites that are not owned or controlled by JDM. We are not responsible for the content or privacy practices of other sites. This privacy statement applies only to the JDM Portal.

Warranty Disclaimer and Limitation of Liability

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Applicable Law and Jurisdiction

The JDM Portal, including www.jdmillercpas.com web site (excluding links to web sites operated by others) is controlled and operated by JDM from offices in and around New York, New York. Although JDM has made no effort to publish the JDM Portal, including www.jdmillercpas.com web site elsewhere, it is accessible in all fifty U.S. states and in other countries due to its presence on the Worldwide Web. As each of these states and countries have laws which may differ from those of New York and from each other, and as you and JDM both benefit from establishing a predictable legal environment in which to publish, access and use the JDM Portal, including www.jdmillercpas.com web site, by publishing, accessing, and/or using the sites you agree that all matters arising from or relating to the use and operation of the sites will be governed by the laws of the State of New York, without regard to its conflict of laws principles. You agree that all claims you may have arising from or relating to the operation or use of the JDM Portal, including www.jdmillercpas.com web site will be heard and resolved in the courts of New York County, New York. You consent to personal jurisdiction of such courts over you, stipulate to the fairness and convenience of proceeding in such courts, and covenant not to assert any objection to proceeding in such courts. If you choose to access the www.jdmillercpas.com Web Site from locations other than New York County, New York, you will be responsible for compliance with all local laws of such other locations.

The JDM Portal, including www.jdmillercpas.com web site is confidential and proprietary to JDM. All the text, images, marks, logos and other content of this Web Site is proprietary to JDM or is used with the owner's permission or applicable law or regulation.

PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' 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.

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,

James D. Miller & Co LLP.

Last Revision Date

This Privacy Notice was last revised on August 30, 2018.