

Re: Privacy Policy for Tax Compliance (Return Preparation Engagements)

Federal and state laws require us to inform you of our firm's privacy and confidentiality policies.

Our privacy and confidentiality standards are more stringent than those required by law. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information. Consistent with California law, we suppress or encrypt social security and federal identification numbers in all correspondence except that containing federal or state tax forms.

We collect the following non-public personal information:

Information we receive from you on forms, letters, and correspondence such as your name, address, telephone number, email address, social security or employer identification number, or driver's license information;

Information about your transactions with us such as your invoices, account balance, and payment history; and

Information from and about your financial and tax related transactions with nonaffiliated third parties, such as your bank account information, purchase of facilities, equipment, supplies and services, or investments in financial products.

We handle your information with the utmost confidentiality and care.

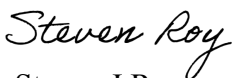
We never collect non-public personal information without your authorization.

We restrict access to your nonpublic personal information to those members of our firm who need to know this information in order to complete the work you have hired our firm to do.

Except as required or permitted by law, we do not disclose your personal and confidential information to anyone outside our firm without your express written permission to do so.

Your privacy is important to us. Please call if you have any questions about this statement.

Sincerely,



Steven J Roy  
Steven J Roy Management

**EA# 036074, CalBRE License # 01706626, CRD 6499051**

**Full Spectrum Business, Wealth and Tax Management**  
<http://www.stevenroymanagement.com>