

SAFE HARBOR POLICY

Roger Philipp CPA Review, Corp. provides professional CPA Exam preparation services for clients needing to pass the U.S. Certified Public Accounting examination. Information can be processed on computers hosted by Roger Philipp CPA Review.

Roger Philipp CPA Review respects individual privacy and values the confidence of their customers, employees, business partners and others. Roger Philipp CPA Review prides itself on upholding the highest ethical standards in its business practices. Roger Philipp CPA Review shall not knowingly allow the property of a Customer to be used for any purpose other than the Customer's processing, shall keep such Customer Proprietary Information confidential, and shall not disclose any such Customer Proprietary Information for any other purpose unless instructions are received in writing from an officer of the Customer. To help ensure and protect the confidentiality of a Customer's business and to prevent unauthorized persons from gaining access to a Customer's records, Roger Philipp CPA Review shall adhere to best practice security procedures.

Roger Philipp CPA Review has certain responsibilities for protecting the privacy of a Customer's information including any personal information being maintained in a Customer's files. Each Customer, as the collector and user of that information, has primary responsibility for the privacy of that information. The Safe Harbor Privacy Policy (the "Policy") sets forth the privacy principles that Roger Philipp CPA Review follows with respect to personal information transferred from the European Union (EU) to the United States.

SAFE HARBOR

The United States Department of Commerce and the European Commission have agreed on a set of data protection principles and frequently asked questions (the "Safe Harbor Principles") to enable U.S. companies to satisfy the requirement under European Union law that adequate protection be given to personal information transferred from the EU to the United States. The EEA also has recognized the U.S. Safe Harbor as providing adequate data protection (OJ L 45, 15.2.2001, p.47). Consistent with its commitment to protect personal privacy, Roger Philipp CPA Review adheres to the Safe Harbor Principles.

DEFINITIONS

For purposes of this Policy, the following definitions shall apply:

"Personal information" means any information or set of information that identifies or is used by or on behalf of a Company to identify an individual. Personal information does not include information that is encoded or anonymized, or publicly available information that has not been combined with non-public personal information.

"Sensitive personal information" means personal information that reveals race, ethnic origin, sexual orientation, political opinions, religious or philosophical beliefs, or trade union membership, or that concerns an individual's health. In addition, Roger Philipp CPA Review will treat as sensitive personal information any information received from a third party where that third party treats and identifies the information as sensitive.

PRIVACY PRINCIPLES

The privacy principles in this Policy are based on the Safe Harbor Principles.

NOTICE: Where Roger Philipp CPA Review collects personal information directly from individuals in the EU, it will inform them about the type of personal information collected, the purposes for which it collects and uses the personal information, and the types of non-agent third parties to which Roger Philipp CPA Review discloses or may disclose that information, and the choices and means, if any, Roger Philipp CPA Review offers individuals for limiting the use and disclosure of their personal information. Notice will be provided in clear and conspicuous language when individuals are first asked to provide personal information to Roger Philipp CPA Review, or as soon as practicable thereafter, and in any event before Roger Philipp CPA Review uses or discloses the information for a purpose other than that for which it was originally collected.

CHOICE: Roger Philipp CPA Review will offer individuals the opportunity to choose (opt-out) whether their personal information is (a) to be disclosed to a non-agent third party, or (b) to be used for a purpose other than the purpose for which it was originally collected or subsequently authorized by the individual.

For sensitive personal information, Roger Philipp CPA Review will give individuals the opportunity to affirmatively and explicitly (opt-in) consent to the disclosure of the information to a non-agent third party or the use of the information for a purpose other than the purpose for which it was originally collected or subsequently authorized by the individual.

Roger Philipp CPA Review will provide individuals with reasonable mechanisms to exercise their choices.

DATA INTEGRITY: Roger Philipp CPA Review will use personal information only in ways that are compatible with the purposes for which it was collected or subsequently authorized by the individual. Roger Philipp CPA Review will take reasonable steps to ensure that personal information is relevant to its intended use, accurate, complete, and current.

TRANSFERS TO AGENTS: Roger Philipp CPA Review will obtain assurances from their agents that they will safeguard personal information consistently with this Policy. Examples of appropriate assurances that may be provided by agents include: a contract obligating the agent to provide at least the same level of protection as is required by the relevant Safe Harbor Principles, being subject to EU Directive 95/46/EC (the EU Data Protection Directive), Safe Harbor certification by the agent, or being subject to another European Commission adequacy finding. Where Roger Philipp CPA Review becomes aware that an agent is using or disclosing personal information in a manner contrary to this Policy, Roger Philipp CPA Review will take reasonable steps to prevent or stop the use or disclosure.

ACCESS AND CORRECTION: Upon request, Roger Philipp CPA Review will grant individuals reasonable access to personal information that it holds about them. In addition, Roger Philipp CPA Review will take reasonable steps to permit individuals to correct, amend, or delete information that is demonstrated to be inaccurate or incomplete.

SECURITY: Roger Philipp CPA Review will take reasonable precautions to protect personal information in its possession from loss, misuse and unauthorized access, disclosure, alteration and destruction.

ENFORCEMENT: Roger Philipp CPA Review will conduct compliance audits of its relevant privacy practices to verify adherence to this Policy. Employees will be properly trained to adhere to these principles. Any employee that Roger Philipp CPA Review determines is in violation of this policy will be subject to disciplinary action up to and including termination of employment. Roger Philipp CPA Review is subject to the laws and regulations of the Federal Trade Commission.

DISPUTE RESOLUTION: Any questions or concerns regarding the use or disclosure of personal information should be directed to the Roger Philipp CPA Review Privacy Office at the address given below. Roger Philipp CPA Review will investigate and attempt to resolve complaints and disputes regarding use and disclosure of personal information in accordance with the principles contained in this Policy.

LIMITATION ON APPLICATION OF PRINCIPLES

Adherence by Roger Philipp CPA Review to these Safe Harbor Principles may be limited (a) to the extent required to respond to a legal or ethical obligation; and (b) to the extent expressly permitted by an applicable law, rule or regulation.

CONTACT INFORMATION

Questions or comments regarding this Policy should be submitted to the following person by mail as follows:

Attention: Matthew Cimino Roger Philipp CPA Review, Corp.
1288 Columbus Ave #278
San Francisco, CA 94133
P: 415-346-4272
F: 415-563-4292

CHANGES TO THIS SAFE HARBOR PRIVACY POLICY

This Policy may be amended from time to time, consistent with the requirements of the Safe Harbor Principles. A notice will be posted on the Roger Philipp CPA Review web page:http://www.rogercpareview.com/media/documents/policies/safe_harbor_policy.pdf.

This policy can be viewed on the Roger Philipp CPA Review web page.

EFFECTIVE DATE: September 22, 2004