

CONSENT TO USE ELECTRONIC & POSTAL SERVICE COMMUNICATIONS

K Liu Accounting Services Inc. communicates using, but not limited to, the following means of electronic & postal service communication (“the Services”):

- **Email**
- **Video Conferencing** (including Skype®, FaceTime®, Zoom®, etc.)
- **Text Messaging** (including other instant messaging applications)
- **Website/Cloud Portal**
- **Social Media**
- **Other** (including Dropbox®, Portal Mail Services, etc.)

In the event of any conflict or inconsistency between the provisions of this document and the Terms of Use, the provisions of this document shall prevail and take precedence to the extent of such conflict or inconsistency.

ACKNOWLEDGMENT AND AGREEMENT:

I acknowledge that I have read and fully understand the risks, limitations, conditions of use, and instructions for use of the selected electronic & postal service communication Services more fully described in the Appendix to this consent form. I understand and accept the risks outlined in the Appendix to this consent form, associated with the use of the Services in communications with K Liu Accounting Services Inc. & staff members. I consent to the conditions and will follow the instructions outlined in the Appendix, as well as any other conditions that K Liu Accounting Services Inc. & staff members may impose on communications with the recipient (“clients, employees, and employees of clients”) using the Services.

I acknowledge and understand that despite recommendations that encryption software be used as a security mechanism for electronic & postal service communications, it is possible that communications with K Liu Accounting Services Inc. & staff members using the Services may not be encrypted. Despite this, I agree to communicate with K Liu Accounting Services Inc. & staff members using these Services with a full understanding of the risk.

I acknowledge that either I or K Liu Accounting Services Inc. & staff members may, at any time, withdraw the option of communicating electronically & through the Services upon providing written notice. Any questions I had have been answered.

I acknowledge that as employee of K Liu Accounting Services Inc.’s client, K Liu Accounting Service Inc. & staff members may access and share my employment related and contact information with my employer during and following my course of employment.

I acknowledge that the following contact information will be utilized by K Liu Accounting Service Inc. for communication of sensitive and private information, and I provide consent for K Liu Accounting Services Inc. and staff members to communicate through the following contact methods without further consideration of the primary account holder of the contact information. It is my responsibility to update K Liu Accounting Services Inc. with any changes to the following contact information through written consent.

K Liu Accounting Service Inc.

Telephone (204) 202-3786

Fax (204) 202-3856

info@kliuaccounting.com

www.kliuaccounting.com

APPENDIX

Risks of using electronic & postal service communications

K Liu Accounting Services Inc. will use reasonable means to protect the security and confidentiality of information sent and received using the Services (“Services” is defined in the attached Consent to use electronic & postal service communications).

However, because of the risks outlined below, K Liu Accounting Services Inc. cannot guarantee the security and confidentiality of electronic & postal service communications:

- Use of electronic & postal service communications to discuss sensitive information can increase the risk of such information being disclosed to third parties.
- Despite reasonable efforts to protect the privacy and security of electronic & postal service communication, it is not possible to completely secure the information.
- Employers and online services may have a legal right to inspect and keep electronic & postal service communications that pass through their system.
- Electronic communications can introduce malware into a computer system, and potentially damage or disrupt the computer, networks, and security settings.
- Electronic & postal service communications can be forwarded, intercepted, circulated, stored, or even changed without the knowledge or permission of K Liu Accounting Services Inc. or the recipient.
- Even after the sender and recipient have deleted copies of electronic communications, back-up copies may exist on a computer system.
- Electronic & postal service communications may be disclosed in accordance with a duty to report or a court order.
- Videoconferencing using services such as Skype, FaceTime, Zoom, etc. may be more open to interception than other forms of videoconferencing.

If the email or text is used as an e-communication tool, the following are additional risks:

- Email, text messages, and instant messages can more easily be misdirected, resulting in increased risk of being received by unintended and unknown recipients.
- Email, text messages, and instant messages can be easier to falsify than handwritten or signed hard copies. It is not feasible to verify the true identity of the sender, or to ensure that only the recipient can read the message once it has been sent.

Conditions of using the Services

- If your electronic & postal service communication requires or invites a response from K Liu Accounting Services Inc. and you have not received a response within a reasonable time period, it is your responsibility to follow up to determine whether the intended recipient received the electronic & postal service communication and when the recipient will respond.
- K Liu Accounting Services Inc. may forward electronic & postal service communications to staff and those involved in the delivery and administration of your engagement services. K Liu Accounting Services Inc. might use one or more of the Services to communicate with those involved in your engagement services. K Liu Accounting Services Inc. will not forward electronic & postal service communications to third parties, including family members, without your prior written consent, except as authorized or required by law.
- You agree to inform K Liu Accounting Services Inc. of any types of information you do not want sent via the Services, in addition to those set out above. You can add to or modify the above list at any time by notifying K Liu Accounting Services Inc. in writing.

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- K Liu Accounting Services Inc. is not responsible for information loss due to technical failures associated with your software or internet service provider.

Instructions for communication using the Services

To communicate using the Services, you must:

- Reasonably limit or avoid using an employer's or other third party's computer.
- Inform K Liu Accounting Services Inc. of any changes in your preferred contact information: email address, mobile phone number, or other

account information necessary to communicate via the Services.

- Ensure K Liu Accounting Services Inc. is aware when you receive an electronic & postal service communication from K Liu Accounting Services Inc., such as by a reply message or allowing "read receipts" to be sent.
- Take precautions to preserve the confidentiality of electronic & postal service communications, such as using screen savers and safeguarding computer passwords.
- Withdraw consent only by email or written communication to K Liu Accounting Services Inc.

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