LIABILITY WAIVER

I request that you send my tax returns and related financial information to me electronically without encryption and password protection. I understand that doing so exposes me to identity theft and could reveal my full name, address, birthdate, Social Insurance Number and financial information to identity thieves who have the ability to intercept emails and other forms of unencrypted data transferred over the internet.

I hereby acknowledge and accept the risks described above and agree not to hold Horizon Professional Accountants Ltd. responsible for any injury or damages as a result of these electronic data transfers.

Signature _____

Name_____