

Privacy Policy

Effective: 8/1/2009

Privacy Policy for Hayes & Associates, LLC

Hayes & Associates, LLC ("Hayes") is committed to ensuring the privacy of our users. Hayes knows the value of information and understands the inherent privacy risks involved in using the Internet or other online functions. This Online Privacy Policy is intended to clarify the information gathering, use and dissemination practices for Hayes' website www.hayes.cpa. This website may contain links to external third-party websites over which Hayes maintains no control and therefore Hayes takes no responsibility regarding privacy considerations or content of such external third-party websites.

Information We Collect and Why

E-mail addresses are gathered to provide clients with customer service, technical support and periodic notices about service issues or other limited corporate announcements. We will not use your e-mail address for anything other than to support your current or future interactions and use of our services. Neither users' e-mail addresses, nor the content contained in them, will ever be shared, sold or rented to any third party except as described in this Privacy Policy or as agreed to in advance by the user. By using this site, you are consenting to the collection and use of this information as discussed in this Privacy Policy.

In general, you can visit our website or browse online without telling Hayes who you are or providing us with any information. However, Hayes may collect the domain names (not the e-mail addresses) of all visitors to our website to measure the number of visits, pages visited, average time spent on the site, navigational statistics and website page performance in order to measure and improve the effectiveness and usefulness of our website and to prepare future content based on visitors' interests. This information is used for no other purpose. By using this Site, you are consenting to the collection and use of this information as discussed in this Privacy Policy.

Hayes may conduct online surveys to better understand the needs, interests and profiles of a visitor to this website. Survey responses are used for internal management purposes. Your participation in any of Hayes' online surveys is optional, and you are not required to respond to any survey in order to visit or browse this site. By participating in or using any online survey on this site, you are consenting to the collection and use of this information as discussed in this Privacy Policy.

Your information may be shared with agents or contractors of Hayes for the purposes of performing services for Hayes.

Links to Third-Party Sites

Please be aware that there are links on this website that will permit you to travel to other third-party websites, over which Hayes has no control or responsibility. Hayes makes no representations whatsoever about the content of any of these other websites, or about any of the other links contained in the websites that you may access through this site. Hayes does not endorse or accept any responsibility for the content or use of such linked websites, including, but not limited to, such third-party website content or privacy practices. The information practices of those third-party websites linked to www.hayes-cpa.com are not covered by these terms.

Security Guarantee

While we make every effort to ensure the integrity and security of our network and systems, we cannot guarantee that our security measures will prevent third-party "hackers" from illegally obtaining information available in our databases. Hayes is not responsible or liable for any such unauthorized uses of Hayes' website or its data.

You are solely responsible for maintaining the secrecy of your passwords or any account information. Please be careful and responsible whenever you're online.

We Disclose Information as Required by Law

Hayes may disclose any and all information gathered and used in connection with Hayes' website and Hayes service(s) as required by law or where Hayes has a reason to believe that disclosing the information is necessary to identify, contact or bring legal action against someone who may be (either intentionally or unintentionally) causing injury to or

interference with Hayes' rights or property or other users of the site, or anyone else that could be harmed by such activities.

Warranty Disclaimer

The materials on this website are provided "as is" without warranties of any kind either express or implied. To the fullest extent possible pursuant to the applicable law, Hayes disclaims all warranties, expressed or implied, including, but not limited to, implied warranties of merchantability, fitness for a particular purpose, non-infringement or other violation of rights. Hayes does not warrant or make any representations regarding the use, validity, accuracy, or reliability of, or the results of the use of, or otherwise respecting, the materials on this site or any third-party website linked to this site.

Limitation of Liability

In no event will Hayes be liable to any entity or individual for any direct, indirect, special or other consequential damages for any use of this website, or on any third-party website linked to this site, including, without limitation, any lost profits, business interruption, loss of programs, software or other data on your information-handling system or otherwise, even if Hayes is expressly advised of the possibility of such damages.

Jurisdiction and Governing Law

Any action related to this Privacy Policy or terms will be governed by and construed in accordance with the laws of Nebraska, without reference to its law of conflicts, and controlling United States federal law. No choice of law rules of any jurisdiction shall apply. You agree that any legal proceeding arising out of or in connection with this Privacy Policy or terms shall be brought in Douglas County, Omaha, Nebraska, U.S.A.

Changes to Our Policy and Terms Without Prior Notice

While we will make every effort to avoid unnecessary changes to our Privacy Policy, please note that information on this Site may contain technical inaccuracies or typographical errors and we reserve the right to change or update our Privacy Policy and these terms, at any time, without prior notice, for any reason. Hayes may also make improvements and/or changes in the products and/or programs described on this website, at any

time, without prior notice, for any reason. Your use of this website following any such change or update constitutes your agreement to follow and be bound by the terms as changed or updated. For this reason, we encourage you to review these terms whenever you use this website. The most recent version of our Online Privacy Policy and terms will be denoted by the date associated with the last change made to the Policy.