

## Privacy Notice and Policy for California Residents

**Effective Date:** April 24, 2024

**Last Reviewed On:** April 24, 2024

1. **Purpose:** Wilson Turner Kosmo LLP (“WTK”) has adopted this notice and policy to define requirements for the treatment of the personal information for consumers residing in California (“you”), specifically how WTK may collect and use information about you. This notice and policy are intended to provide you with information about WTK’s practices and is intended to comply with the data privacy laws in California.
2. **Policy:** As a consumer, this policy and notice apply to you if you reside in California. This policy, as outlined below, may be modified from time to time without prior notice. Where WTK collects additional categories of personal information or uses the personal information we collected for materially different, unrelated, or incompatible purposes, WTK will provide you with notice, including posting the updated notice on wilsonturnerkosmo.com and update the notice’s effective date.
3. **Policy and Procedures Review:** The notice and policy and related procedures will be reviewed every 12 months or as necessary.
4. **Personal Information:** WTK collects and maintains different types of personal information, some of which may not be publicly available, that identifies, relates to, describes, references, is reasonably capable of being associated with, or could reasonably be linked, directly or indirectly, with you and is not public (“**personal information**”) in accordance with applicable law.
5. **Collection and Sharing of Personal Information:** WTK has or may have collected the following categories of personal information, some of which may be public and thus not covered by data privacy laws, about you within the last twelve (12) months:

Category	Examples	Purpose	Third Parties Shared
Identifiers	A real name, alias, postal address, unique personal identifier, online identifier, Social Security number, Internet Protocol address, email address, or other similar identifiers	(a) Provision of professional services related to the purpose of our connection with the you  (b) Necessary for our legitimate business interests  (c) Necessary to comply with a legal obligation, for example, to comply with records retention requirements imposed	(a) Business service vendors  (b) Insurance providers  (c) Security vendors  (d) Physical security vendors  (e) Government agencies

Category	Examples	Purpose	Third Parties Shared
		by state and federal law	
Customer Records	Name, signature, social security number, physical characteristics or description, address, telephone number, passport number, driver's license or state identification card number, insurance policy number, education, employment, employment history, bank account number, credit or debit card number, other financial information, medical information, health insurance information	(a) Performance of employment activities, including conducting payroll or providing other benefits  (b) Necessary for our legitimate business interests, including to recruit and hire candidates  (c) Necessary to comply with a legal obligation, for example, to comply with records retention requirements imposed by state and federal law	(a) Vendors providing business services  (b) Human resources information service providers  (c) Financial service providers  (d) Insurance providers  (e) Physical security vendors  (e) Government agencies
Protected classification characteristics	Age (40 years or older), race, color, ancestry, national origin, citizenship, religion or creed, marital status, medical condition, physical or mental disability, sex, sexual orientation, veteran or military status, genetic information	(a) Necessary for our legitimate business interests  (b) Necessary to comply with a legal obligation, including a court order, duty of preservation or litigation hold in a legal proceedings	(a) Vendors providing business services  (c) Litigation service providers, if necessary for a legal proceeding  (d) Insurance providers  (e) Government agencies, including the court or other government agencies or vendors that the court may order
Commercial information	Records of personal property, products or services purchased, obtained, or considered, or other purchasing or consuming histories or tendencies when provided on opt-in basis for business-related purposes	(a) To support, review, approve, and audit work reimbursement requests  (b) Opt-in only: client and business expense requests or similar disclosure – if you share this type of information in relation to a business expense or business interaction	(a) Vendors providing business services  (b) The amount of money you spent for which you are seeking reimbursement may be shared for business purposes only with payroll processing and compliance entities and financial/audit/insurance vendors

Category	Examples	Purpose	Third Parties Shared
		<p>with the firm, it may become part of our records, which are subject to an enterprise-level document retention and deletion plan</p> <p>(c) Opt-in only: firm event information disclosure – if you share this type of information in relation to firm events, such as happy hours, meals, travel, birthdays, holiday, and other celebrations and events, the commercial information will be used for its intended firm event purpose and may become part of our records, which are subject to an enterprise-level document retention and deletion plan</p>	<p>(c) Non-public commercial information will be anonymized to the extent possible and only shared with third parties to the extent necessary to deliver the purpose (ex: meal ordered, personalized t-shirt or baby show gift, etc.), and with financial, insurance, auditors, and/or other necessary third parties and government agencies if required for legal compliance</p> <p>(d) Financial service providers</p> <p>(e) Government agencies</p>
Internet or other similar network activity	Browsing history, search history, information on a consumer’s interaction with a website, application, or advertisement	<p>(a) Necessary for our legitimate interests, including for device and asset management</p> <p>(b) Necessary to comply with a legal obligation</p>	<p>(a) Business service vendors</p> <p>(b) Security vendors</p> <p>(c) Insurance providers</p> <p>(d) Government agencies</p>
Geolocation data	IP addresses or other electronic geolocation data; physical location or movements at job site locations via surveillance cameras and key card access systems at office buildings	<p>(a) Necessary for our legitimate interests, including for safety of job sites and office buildings</p> <p>(b) Necessary to comply with a legal obligation</p>	<p>(a) Security vendors</p> <p>(b) Insurance providers</p> <p>(c) Government agencies</p>

Category	Examples	Purpose	Third Parties Shared
Professional or employment-related information	Current or past job history, for instance to understand your role with respect to our business purposes	(a) Necessary for our legitimate business interests  (b) Necessary to comply with a legal obligation	(a) Business service vendors  (b) Our clients, if your information is collected with respect to a particular case or client relationship  (c) Government agencies
Sensitive personal information	Personal information that reveals government IDs; racial or ethnic origin; personal information collected and analyzed concerning a consumer's health	(a) Necessary for our legitimate interests, including professional services  (b) Necessary to comply with a legal obligation	(a) Business service providers  (b) Financial service providers  (c) Insurance providers  (d) Government agencies  (e) Our clients, if your information is collected with respect to a particular case or client relationship

6. **Additional Uses of Personal Information.** In addition to the uses described above, WTK may also use your personal information for the following purposes:

- a. To investigate and help prevent fraud or otherwise ensure compliance with policies and procedures.
- b. To provide you with support and to respond to your inquiries, including to investigate and address your concerns and monitor and improve our responses.
- c. To help maintain the safety, security, and integrity of our systems, services, databases and other assets.
- d. To respond to law enforcement requests and as required by applicable law, court order, or governmental regulations.
- e. As described to you when collecting your personal information.

Additionally, WTK obtains the categories of personal information listed above from the following categories of sources:

- Directly from you. For example, from forms you complete or information you provide during the application process or by communicating with us by post, phone, email or otherwise.

- Indirectly from you. For example, from observing your actions in person, via virtual meetings, on our computer systems or other platforms.
  - Third parties. For example, from vendors we use or through legal proceedings in which we are providing legal services to a client.
7. **Disclosure of Personal Information:** WTK may share your personal information for business purposes by disclosing it to the categories of third parties identified in the chart above. We only make these business purpose disclosures under written contracts that describe the purposes, require the recipient to keep the nonpublic personal information confidential, and prohibit using the disclosed information for any purpose except performing the contract.
- a. **We do not sell or share (for cross-context behavioral advertising) your personal information.**
  - b. **We may share or disclose sensitive personal information, including gender, race, ethnicity, or sexual orientation, as identified by you pursuant to a valid legal proceeding or as mandated by a governing agency. You may have the right to limit the use of your sensitive personal information. If you would like to exercise this potential right, please submit a request by calling 619-236-9600 and requesting to speak with WTK’s Chief Operating Officer, by calling our Toll-Free number 833-582-8277, or by submitting a request via email at WTKPrivacy@wilsonturnerkosmo.com.**
  - c. **We do not have actual knowledge of selling or sharing the personal information of consumers under the age of 16 other than as necessary pursuant to a court order or as mandated by a government agency or proceeding.**
8. **Retention Periods:** WTK will generally retain information about you for so long as we have a legal or business purpose or a legal requirement to maintain it. The criteria used to determine our retention periods include:
- a. the length of time we have an ongoing relationship with you (for example, for as long as you are involved in a case that WTK is retained to handle) and the length of time thereafter during which we may have a legitimate need to reference your personal information to address issues that may arise;
  - b. whether there is a legal obligation to which we are subject (for example, certain laws require us to keep records for a certain period of time before we can delete them); or
  - c. whether retention is advisable in light of our legal position (such as in regard to applicable statutes of limitations, litigation or regulatory investigations).
9. **Your Rights and Choices:** You may have rights regarding your personal information. This section describes the rights you may have and explains how to exercise those rights.
- a. **Access to Specific Information:** You may have the right to request that WTK disclose certain information to you about our collection and use of your personal information over the past 12 months.

- b. **Deletion Request Rights:** You may have the right to request that WTK delete any of your personal information that we collected from you and retained, subject to certain exceptions. If an exception applies, we will advise you of the applicable exception and the reason for denying your request.
  - c. **Correction Request Rights:** You may have the right to request that WTK correct inaccurate personal information we may hold about you. We will use commercially reasonable efforts to correct inaccurate personal information, taking into account the nature of the personal information and the purpose for our processing.
  - d. **Right to Limit the Use of Sensitive Personal Information:** You may have the right to limit how we use and disclose your sensitive personal information. At any time, on request, you can restrict our use and disclosure of sensitive personal information to just the permitted purposes under the CCPA. Sensitive personal information that is collected or processed without the purpose of inferring characteristics about you is not subject to the right to limit its use and disclosure.
  - e. **Non-Discrimination:** We will not discriminate against you for exercising any of your rights.
10. **Exercising Your Rights:** To exercise the rights you may have that are described above, please submit a request by calling 619-236-9600 and requesting to speak with WTK's Chief Operating Officer, by calling our Toll-Free number at 833-582-8277, or by submitting a request via email at [WTKPrivacy@wilsonturnerkosmo.com](mailto:WTKPrivacy@wilsonturnerkosmo.com).

We may need to validate your request. In order to validate your request, we may ask you for the following information, including but not limited to: your name and information necessary to complete a two-factor authentication process, for instance voice authentication by phone or submitting the request by another mode sufficient to confirm your identity. Only you or an authorized agent may make a request related to your personal information. To designate an authorized agent to make a request on your behalf, please provide us with a power of attorney or other legally binding written document signed by you and identifying your agent. We may also verify the identity of your designated agent.

WTK will respond to the request on or before 45 days following submission of the request, and may elect to extend the response time by an additional 45 days.

WTK is not obligated to provide the information covered by the CCPA to the same consumer more than twice in a 12-month period, and accordingly, this policy prohibits submission of requests for information more frequently than twice per 12-month period.

11. **Questions About This Notice and Policy:** If you have any questions or comments about this notice and policy or the ways in which WTK collects and uses your information, please submit a request by calling 619-236-9600 and requesting to speak with WTK's Chief Operating Officer, by calling our Toll-Free number at 833-582-8277, or by submitting a request via email at: [WTKPrivacy@wilsonturnerkosmo.com](mailto:WTKPrivacy@wilsonturnerkosmo.com).