



MULLEN
COUGHLIN^{LLC}
ATTORNEYS AT LAW

426 W. Lancaster Avenue, Suite 200
Devon, PA 19333

December 15, 2023

VIA E-MAIL

Office of the New Hampshire Attorney General
Consumer Protection & Antitrust Bureau
33 Capitol Street
Concord, NH 03301
E-mail: DOJ-CPB@doj.nh.gov

Re: Notice of Data Event

To Whom It May Concern:

We represent R. David Wheeler, CPA P.C. ("RDW") located at 575 Turnpike Street, Suite 26, North Andover, MA 01845, and are writing to notify your office of an incident that may affect the security of certain personal information relating to twelve (12) New Hampshire residents. The investigation into this matter is ongoing, and this notice will be supplemented with any new significant facts learned subsequent to its submission. By providing this notice, RDW does not waive any rights or defenses regarding the applicability of New Hampshire law, the applicability of the New Hampshire data event notification statute, or personal jurisdiction.

Nature of the Data Event

On June 19, 2023, RDW discovered some suspicious activity on our computer network. Upon discovery, RDW took quick steps to ensure the security of the network and launched an investigation into the nature and scope of the event. While the investigation is ongoing, it was determined that between June 17, 2023, and June 19, 2023, an unauthorized actor gained access to RDW systems and may have accessed and/or acquired data on RDW's network.

The investigation was unable to specifically identify what data on our network may have been accessed and/or acquired. In an abundance of caution, RDW commenced a review of the entirety of the data in their possession to determine what information was present on the network at the time of unauthorized access and is sending notifications to individuals whose information was identified in this review.

The information that could have been subject to unauthorized access includes

Notice to New Hampshire Residents

On or about December 15, 2023, RDW provided written notice of this incident to twelve (12) New Hampshire residents. Written notice is being provided in substantially the same form as the letter attached here as ***Exhibit A***.

Other Steps Taken and To Be Taken

Upon discovering the event, RDW moved quickly to investigate and respond to the incident, assess the security of RDW systems, and identify potentially affected individuals. Further, RDW notified federal law enforcement regarding the event. RDW also reviewed policies and procedures to reduce the risk of a similar event from occurring in the future. RDW is providing access to credit monitoring services for , through Experian, to individuals whose personal information was potentially affected by this incident, at no cost to these individuals.

Additionally, RDW is providing impacted individuals with guidance on how to better protect against identity theft and fraud, RDW is providing individuals with information on how to place a fraud alert and security freeze on one's credit file, information on protecting against tax fraud, the contact details for the national consumer reporting agencies, information on how to obtain a free credit report, a reminder to remain vigilant for incidents of fraud and identity theft by reviewing account statements and monitoring free credit reports, and encouragement to contact the Federal Trade Commission, their state Attorney General, and law enforcement to report attempted or actual identity theft and fraud. RDW is providing written notice of this incident to relevant state regulators, as necessary.

Contact Information

Should you have any questions regarding this notification or other aspects of the data security event, please contact us at .

Very truly yours,

Richard Aponte-Boyd of
MULLEN COUGHLIN LLC

RAB/jlm
Enclosure

EXHIBIT A

R. DAVID WHEELER, CPA, P.C.

Certified Public Accountant

Return Mail Processing
PO Box 999
Suwanee, GA 30024

1 1 325 *****SNGLP

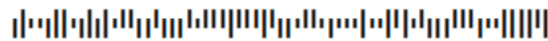
SAMPLE A. SAMPLE - L01

APT ABC



123 ANY ST

ANYTOWN, US 12345-6789



December 15, 2023

NOTICE OF [Extra1]

Dear Sample A. Sample:

R. David Wheeler, CPA, P.C. ("RDW") writes to inform you of a recent event that may affect some of your information. RDW takes this event very seriously and the confidentiality, privacy, and security of information in our care is one of our highest priorities. While RDW is not aware of any actual or attempted misuse of any information, we are providing you with an overview of the event, our response, and resources to help further protect your information, should you feel it necessary to do so.

What Happened?

On June 19, 2023, RDW discovered some suspicious activity on our computer network. Upon discovery, RDW took quick steps to ensure the security of the network and launched an investigation into the nature and scope of the event. While the investigation is ongoing, it was determined that between June 17, 2023, and June 19, 2023, an unauthorized actor gained access to RDW systems and may have accessed and/or acquired data on RDW's network.

The investigation was unable to specifically identify what data on our network may have been accessed and/or acquired. In an abundance of caution, RDW commenced a review of the entirety of the data in their possession to determine what information was present on the network at the time of unauthorized access. You are receiving this notice as it was determined that your information was present on the network.

What Information Was Involved?

The information related to you that was present on RDW's network at the time of unauthorized access relates to information for tax preparation, which may include your

. Please note, RDW is not aware of any actual or attempted misuse of any information.

What We Are Doing.

RDW takes this event and the security of information in our care very seriously. Upon learning of the event, we moved quickly to respond and investigate the event and assess the security of our network. RDW also notified law enforcement and is notifying relevant regulators, as required. As part of our ongoing commitment to information security, RDW reviewed our policies and procedures to reduce the risk of a similar event from occurring in the future.

RDW is also offering you [Extra2] months of complimentary credit monitoring through Experian. You must enroll in these services as RDW cannot do so on your behalf. Enrollment instructions can be found in the enclosed *Steps You Can Take to Help Protect Your Information* below.

What You Can Do.

We encourage you to remain vigilant against incidents of identity theft and fraud by reviewing your account statements and monitoring your free credit reports for suspicious activity and to detect errors. Please review the enclosed *Steps You Can Take to Help Protect Your Information*, which includes further information on what you can do to protect your information against misuse, should you feel it necessary to do so. Additionally, RDW encourages you to enroll in the complimentary credit monitoring being offered.

For More Information.

RDW understands you may have questions about this event not addressed in the letter. If you have additional questions, please contact our dedicated assistance line at 1-833-637-2105 toll-free Monday through Friday from 9 am – 9 pm Eastern (excluding major U.S. holidays). You may also write to RDW at 575 Turnpike Street, Suite 26, North Andover, MA 01845.

We sincerely apologize for any inconvenience this may cause.

Sincerely,

R. David Wheeler, CPA

Steps You Can Take To Help Protect Your Information

Enroll in Monitoring Services

To help protect your identity, we are offering complimentary access to Experian IdentityWorksSM for [Extra2] months.

If you believe there was fraudulent use of your information as a result of this incident and would like to discuss how you may be able to resolve those issues, please reach out to an Experian agent. If, after discussing your situation with an agent, it is determined that identity restoration support is needed then an Experian Identity Restoration agent is available to work with you to investigate and resolve each incident of fraud that occurred from the date of the incident (including, as appropriate, helping you with contacting credit grantors to dispute charges and close accounts; assisting you in placing a freeze on your credit file with the three major credit bureaus; and assisting you with contacting government agencies to help restore your identity to its proper condition).

Please note that Identity Restoration is available to you for [Extra2] months from the date of this letter and does not require any action on your part at this time. The Terms and Conditions for this offer are located at www.ExperianIDWorks.com/restoration.

While identity restoration assistance is immediately available to you, we also encourage you to activate the fraud detection tools available through Experian IdentityWorks as a complimentary [Extra2]-month membership. This product provides you with superior identity detection and resolution of identity theft. To start monitoring your personal information, please follow the steps below:

If you have questions about the product, need assistance with Identity Restoration that arose as a result of this incident, or would like an alternative to enrolling in Experian IdentityWorks online, please contact Experian's customer care team at [Phone Number]. Be prepared to provide engagement number [Engagement Number] as proof of eligibility for the Identity Restoration services by Experian.

ADDITIONAL DETAILS REGARDING YOUR [Extra2]-MONTH EXPERIAN IDENTITYWORKS MEMBERSHIP

A credit card is not required for enrollment in Experian IdentityWorks. You can contact Experian immediately regarding any fraud issues, and have access to the following features once you enroll in Experian IdentityWorks:

- **Experian credit report at signup:** See what information is associated with your credit file. Daily credit reports are available for online members only.*
- **Credit Monitoring:** Actively monitors Experian file for indicators of fraud.
- **Identity Restoration:** Identity Restoration specialists are immediately available to help you address credit and non-credit related fraud.
- **Experian IdentityWorks ExtendCARETM:** You receive the same high-level of Identity Restoration support even after your Experian IdentityWorks membership has expired.
- **\$1 Million Identity Theft Insurance^{**}:** Provides coverage for certain costs and unauthorized electronic fund transfers.

* Offline members will be eligible to call for additional reports quarterly after enrolling.

** The Identity Theft Insurance is underwritten and administered by American Bankers Insurance Company of Florida, an Assurant company. Please refer to the actual policies for terms, conditions, and exclusions of coverage. Coverage may not be available in all jurisdictions.

Monitor Your Accounts

Under U.S. law, a consumer is entitled to one free credit report annually from each of the three major credit reporting bureaus, Equifax, Experian, and TransUnion. To order a free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. Consumers may also directly contact the three major credit reporting bureaus listed below to request a free copy of their credit report.

Consumers have the right to place an initial or extended “fraud alert” on a credit file at no cost. An initial fraud alert is a 1-year alert that is placed on a consumer’s credit file. Upon seeing a fraud alert display on a consumer’s credit file, a business is required to take steps to verify the consumer’s identity before extending new credit. If consumers are the victim of identity theft, they are entitled to an extended fraud alert, which is a fraud alert lasting seven years. Should consumers wish to place a fraud alert, please contact any of the three major credit reporting bureaus listed below.

As an alternative to a fraud alert, consumers have the right to place a “credit freeze” on a credit report, which will prohibit a credit bureau from releasing information in the credit report without the consumer’s express authorization. The credit freeze is designed to prevent credit, loans, and services from being approved in a consumer’s name without consent. However, consumers should be aware that using a credit freeze to take control over who gets access to the personal and financial information in their credit report may delay, interfere with, or prohibit the timely approval of any subsequent request or application they make regarding a new loan, credit, mortgage, or any other account involving the extension of credit. Pursuant to federal law, consumers cannot be charged to place or lift a credit freeze on their credit report. To request a credit freeze, individuals may need to provide some or all of the following information:

1. Full name (including middle initial as well as Jr., Sr., II, III, etc.);
2. Social Security number;
3. Date of birth;
4. Addresses for the prior two to five years;
5. Proof of current address, such as a current utility bill or telephone bill;
6. A legible photocopy of a government-issued identification card (state driver’s license or ID card, etc.); and
7. A copy of either the police report, investigative report, or complaint to a law enforcement agency concerning identity theft if they are a victim of identity theft.

Should consumers wish to place a credit freeze or fraud alert, please contact the three major credit reporting bureaus listed below:

Equifax	Experian	TransUnion
https://www.equifax.com/personal/credit-report-services/	https://www.experian.com/help/	https://www.transunion.com/credit-help
1-888-298-0045	1-888-397-3742	1-800-916-8800
Equifax Fraud Alert, P.O. Box 105069 Atlanta, GA 30348-5069	Experian Fraud Alert, P.O. Box 9554, Allen, TX 75013	TransUnion Fraud Alert, P.O. Box 2000, Chester, PA 19016
Equifax Credit Freeze, P.O. Box 105788 Atlanta, GA 30348-5788	Experian Credit Freeze, P.O. Box 9554, Allen, TX 75013	TransUnion Credit Freeze, P.O. Box 160, Woodlyn, PA 19094

Additional Information

Consumers may further educate themselves regarding identity theft, fraud alerts, credit freezes, and the steps they can take to protect your personal information by contacting the consumer reporting bureaus, the Federal Trade Commission, or their state Attorney General. The Federal Trade Commission may be reached at: 600 Pennsylvania Avenue NW, Washington, D.C. 20580; www.identitytheft.gov; 1-877-ID-THEFT (1-877-438-4338); and TTY: 1-866-653-4261. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them. Consumers can obtain further information on how to file such a complaint by way of the contact information listed above. Consumers have the right to file a police report if they ever experience identity theft or fraud. Please note that in order to file a report with law enforcement for identity theft, consumers will likely need to provide some proof that they have been a victim. Instances of known or suspected identity theft should also be reported to law enforcement and the relevant state Attorney General. This notice has not been delayed by law enforcement.

For District of Columbia residents, the District of Columbia Attorney General may be contacted at: 400 6th Street, NW, Washington, D.C. 20001; (202) 442-9828; and oag.dc.gov.

For Maryland residents, the Maryland Attorney General may be contacted at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-410-576-6300 or 1-888-743-0023; and <https://www.marylandattorneygeneral.gov/>.

For New York residents, the New York Attorney General may be contacted at: Office of the Attorney General, The Capitol, Albany, NY 12224-0341; 1-800-771-7755; or <https://ag.ny.gov>.

For Rhode Island residents, the Rhode Island Attorney General may be reached at: 150 South Main Street, Providence, RI 02903; www.riag.ri.gov; and 1-401-274-4400. Under Rhode Island law, individuals have the right to obtain any police report filed in regard to this event. There are approximately 9 Rhode Island residents that may be impacted by this event.