

# MARSHALL DENNEHEY WARNER COLEMAN & GOGGIN

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## PENNSYLVANIA

Allentown

Doylestown

Erie

Harrisburg

King of Prussia

Philadelphia

Pittsburgh

Scranton

## NEW JERSEY

Cherry Hill

Roseland

## DELAWARE

Wilmington

## OHIO

Cincinnati

Cleveland

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Ft. Lauderdale

Jacksonville

Orlando

Tampa

## NEW YORK

Long Island

New York City

Westchester

February 24, 2017

Via Email: [attorneygeneral@doj.nh.gov](mailto:attorneygeneral@doj.nh.gov)

Attorney General Joseph Foster

Office of the Attorney General

33 Capitol Street

Concord, NH 03301

**RE: *Roy & Bentas CPAs, P.C.***  
***Our File No. 40877.00105***

Dear Attorney General Foster:

Pursuant to N.H. Rev. Stat. Ann. § 359-C:20(I)(b), we are writing to notify you of a data security incident involving 187 New Hampshire residents. We are submitting this notification on behalf of our client, Roy & Bentas CPAs, P.C (R&B).

### **Nature Of The Security Breach**

R&B is an accounting firm located in Manchester, New Hampshire. On February 2, 2017, R&B discovered that it had become the victim of a cyber attack by which an unknown third party was able to access R&B's ShareFile portal and some of its client's personal information. Based upon its investigation of the incident, R&B believes that the malicious activity started on February 1, 2017 at approximately 7:00 p.m. and continued into the early morning hours of February 2, 2017. As a result, some of its clients' personal information may have been exposed to others, including their first and last names, addresses, social security numbers, and tax and financial information and employment information. R&B has no reason to believe that anyone has used the information.

The New Hampshire residents involved in this incident were forwarded letters notifying them of this incident as soon as possible. A copy of the form letter is attached hereto. Notification to New Hampshire residents was not delayed due to law enforcement investigation.

### **Steps Taken Relating To The Incident**

Upon learning of the cyber attack, R&B took immediate steps to investigate and determine the source and extent of any access to its clients' personal information in order to develop a better understanding of what had taken place and how. R&B worked quickly to fix the vulnerability and removed what it believed to be the

malicious code. R&B also changed all affected passwords. R&B reported the incident to the local police and they are investigating. R&B is now in the process of reviewing its internal policies and data management protocols and will be implementing enhanced security measures to help prevent this type of incident from recurring in the future.

R&B is attempting to obtain a personal identification number from the Internal Revenue Service for the affected individuals in order to prevent the filing of fraudulent tax returns. R&B has also recommended to the affected individuals that they place a security freeze on their credit accounts with each of the three major credit reporting agencies and has provided those individuals with the information to be able to do so. R&B has also advised that it is available to answer questions or assist any of the affected individuals with the process of obtaining a security freeze.

Should you need additional information regarding this matter, please contact me.

Very truly yours,

D.S.

DAVID J. SHANNON

DJS:jl

Encl.

**ROY & BENTAS CPAs, P.C.**

*Certified Public Accountants*

**697A Union Street, Manchester, NH 03104-3632**

**Telephone: (603) 625-5715 or (603) 626-1040; Fax: (603) 625-5717**

*Visit our Website at: [RnBCPAs.com](http://RnBCPAs.com)*

February 3, 2017

The purpose of this letter is to inform you about a breach related to tax information held by Roy & Bentas CPA's, P.C. (R&B). On February 2, 2017, R&B discovered that a hacker had executed a sophisticated cyber attack to obtain access to R&B's ShareFile portal, and had downloaded from the portal personal tax information for a number of R&B's clients. R&B believes that this malicious activity started on February 1, 2017 around 7:00 pm and continued into the early morning hours of February 2, 2017.

As soon as R&B discovered the attack, we fixed the vulnerability to prevent any further such activity. The malicious code that we believe was responsible for the attack was removed and all affected passwords changed. Therefore, R&B believes that the hackers no longer have access to R&B data. Nonetheless, R&B will continue to investigate this matter thoroughly and remediate any vulnerabilities that we may find.

The information downloaded by the hackers included tax returns for previous tax years. For corporate taxpayers, the downloaded tax returns included K-1s for owners, which contain each owner's name, address, social security number, and tax and financial information. For individual taxpayers, the downloaded tax returns included both the taxpayers' and their dependents' names, addresses, social security numbers, tax and financial information, and employment information. While we do not know if any of this information has actually been used by the hackers yet, such as to engage in identity, financial or tax theft, R&B will be taking the following steps to protect the individuals affected and, furthermore, we strongly recommend that all affected individuals take the following measures to protect themselves.

R&B will attempt to obtain a personal identification number (PIN) from the United States Internal Revenue Service (IRS) for affected individuals. If we are able to obtain an IRS PIN, it would prevent the filing of a tax return in each such individual's name without the PIN after the PIN is issued, including a fraudulent tax return. While we do not yet know if the IRS will issue a PIN under these circumstances – because we are not aware that any fraudulent return has yet been filed in the names of affected individuals – R&B believes it is important that we attempt to do so immediately. Accordingly, we will be doing so as immediately, unless we hear from you instructing us otherwise, and will provide updates as we have further information.

In addition, we strongly recommend that all affected individuals place a "security freeze" on their credit accounts with each of the three credit reporting agencies, which will result in obtaining a PIN (different than an IRS PIN) related to each agency. A security freeze with each agency prohibits that agency from releasing any information from the individual's credit report without the PIN. While placing a security freeze on a credit report will affect the process for approval of a credit, R&B firmly believes that this is the best solution under the circumstances,

and strongly advises all affected individuals to do so immediately. Unfortunately, R&B cannot place a security freeze on an affected individual's credit account, thus, each person must do so.

Though placing a security freeze on a credit account would be free if the person has been a victim of identity theft, there is no indication at this time that any affected individual's information has yet been used for that purpose. Thus, each credit reporting agency may charge up to \$10.00 each time to place, temporarily lift, or permanently remove a security freeze. R&B will reimburse all affected individuals for such costs for the next two years, provided that the person immediately implement the security freeze. To request such a reimbursement, please mail or email documentation of such costs to R&B at the addresses provided below.

To place a security freeze on a credit account, an affected individual can send a written request to any of the three major consumer reporting agencies by regular, certified or overnight mail, request the freeze by phone, or use their online process to do so. Given the urgency of this matter, R&B strongly advises that this be done either by phone or online. The addresses, phone numbers, and websites for each of three credit reporting agencies are as follows:

Equifax Security Freeze  
P.O. Box 105788  
Atlanta, GA 30348  
800-685-1111  
[www.equifax.com](http://www.equifax.com)

Experian Security Freeze  
P.O. Box 9554  
Allen, TX 75013  
888-397-3742  
[www.experian.com](http://www.experian.com)

Trans Union Security Freeze  
P.O. Box 2000  
Chester, PA 19022  
888-909-8872  
[www.transunion.com](http://www.transunion.com)

The credit reporting agencies should freeze an account within three business days after receiving the request. The agencies will send a written confirmation of the freeze and a PIN to authorize the temporary lifting or permanent removal of the freeze.

If any affected individual has any question or needs assistance with any of the processes discussed above, please contact George Bentas, Roy & Bentas CPA's, P.C., 697 Union Street, #A, Manchester, NH 03104, work – (603) 625-5715 or cell – (603) 505-2899.

While malicious attacks such as this are an unfortunate fact of life in the world we now live, R&B takes client security and privacy extremely seriously and therefore apologizes for the inconvenience we know this will cause. Again, we urge all affected individuals to act immediately to placing a security freeze on their credit accounts and to draw on R&B to help with this matter. We will be in contact with you shortly concerning the IRS PIN.

Sincerely,



**George Bentas, CPA, CGMA, MSTax**  
Roy & Bentas CPAs, P.C.