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CONSUMER PROTECTION

August 24, 2017

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Via Regular Mail

Attorney General Joseph A. Foster
Office of the Attorney General
33 Capitol Street
Concord, New Hampshire 03302

Re: Data Security Incident

Dear Attorney General Foster:

We represent Mark F. Andrews, CPA, LLC, with respect to an incident involving the potential exposure of certain personal information described in detail below.

1. Nature of the possible security breach or unauthorized use or access

On June 27, 2017, Mark Andrews became aware of the possibility that client information stored within his tax software may have been accessed by an unknown, unauthorized third party. After learning that some of his clients had tax returns filed by an unknown third party, he immediately contacted the IRS and engaged computer experts to investigate whether his systems were at risk. The investigation determined that clients' personally identifiable information ("PII"), including names, Social Security numbers and other tax information, may have been accessed or viewed by an unauthorized third party.

2. Number of New Hampshire residents potentially affected

Approximately 9 New Hampshire residents were affected in this potential incident. Mr. Andrews sent the potentially impacted individuals letters notifying them of this incident on August 24, 2017. A copy of the notification sent to the potentially impacted individuals is included with this letter, which informs these New Hampshire residents about the 12 months of credit monitoring and identity theft protection services that is being offered to them.

3. Steps you have taken or plan to take relating to the potential incident

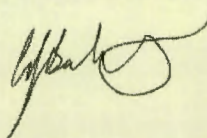
Mr. Andrews has taken steps to secure client information, including reviewing and revising his policies and procedures, enhancing the security protocols on his third-party applications and resetting all of his access credentials.

4. Other notification and contact information.

If you have any additional questions, please contact me at Gregory.Bautista@wilsonelser.com or (914) 872-7839.

Very Truly Yours,

Wilson Elser Moskowitz Edelman & Dicker LLP



Gregory J. Bautista

Mark F. Andrews CPA, LLC

Certified Public Accountant

C/O ID Experts
10300 SW Greenburg Rd. Suite 570
Portland, OR 97223

[Name]
[Address1] [Address2]
[City, State Zip]

8/25/2017

Dear [First Name][Last Name]:

I am writing to inform you of a possible incident that may have put the security of your information, including your name and Social Security number, at risk. I take the security of your information very seriously and sincerely regret any inconvenience this may cause you. This letter contains information about steps you can take to protect your information and resources I am making available to help you.

On June 27, 2017, I became aware that some of my clients had tax returns filed by an unknown third party. After learning of this issue, I immediately contacted the IRS and engaged computer experts to investigate whether my systems were at risk. The investigation determined that your name, address, Social Security number and other tax information within my tax software may have been viewed or accessed by an unknown, unauthorized third party.

Because I value you and the safety of your information, out of an abundance of caution, I have arranged with ID Experts®, an incident response and recovery services expert, to provide you with MyIDCare™ services at no charge to you. MyIDCare services include:

- 12 months of Credit and CyberScan monitoring;
- \$1,000,000 insurance reimbursement policy;
- Exclusive educational materials; and
- Fully managed Identity Theft Recovery Services (with this protection, MyIDCare will help you resolve issues if your identity is compromised).


I encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling 1-800-939-4170 going to www.idexpertscorp.com/protect and using the enrollment code provided below. Please note the deadline to enroll is November 25, 2017.

Enrollment Code: **[Enrollment Code]**

I want to assure you that I have taken steps to secure your information, including reviewing and revising my policies and procedures, enhancing the security protocols on my server and third-party applications and resetting all of my access credentials.

I sincerely regret any inconvenience that this incident may cause you, and remain dedicated to protecting your personal information. Should you have any questions or concerns, please contact 1-800-939-4170 between 6:00 am and 5:00 p.m Pacific or visit www.idexpertscorp.com/protect.

Sincerely,


Mark F. Andrews

Additional Important Information

For residents of *Hawaii, Michigan, Missouri, Virginia, Vermont, and North Carolina:* It is recommended by state law that you remain vigilant for incidents of fraud and identity theft by reviewing credit card account statements and monitoring your credit report for unauthorized activity.

For residents of *Illinois, Iowa, Maryland, Missouri, North Carolina, Oregon, and West Virginia:*

It is required by state laws to inform you that you may obtain a copy of your credit report, free of charge, whether or not you suspect any unauthorized activity on your account. You may obtain a free copy of your credit report from each of the nationwide three credit reporting agencies. To order your free credit report, please visit www.annualcreditreport.com, or call toll-free at 1-877-322-8228. You can also order your annual free credit report by mailing a completed Annual Credit Report Request Form (available at <https://www.consumer.ftc.gov/articles/0155-free-credit-reports>) to: Annual Credit Report Request Service, P.O. Box 105281, Atlanta, GA, 30348-5281.

For residents of *Iowa:*

State law advises you to report any suspected identity theft to law enforcement or to the Attorney General.

For residents of *Oregon:*

State laws advise you to report any suspected identity theft to law enforcement, including the Attorney General, and the Federal Trade Commission.

For residents of *Maryland, Rhode Island, Illinois, and North Carolina:*

You can obtain information from the Maryland and North Carolina Offices of the Attorneys General and the Federal Trade Commission about fraud alerts, security freezes, and steps you can take toward preventing identity theft.

Maryland Office of the Attorney General

Consumer Protection Division
200 St. Paul Place
Baltimore, MD 21202
1-888-743-0023
www.oag.state.md.us

Rhode Island Office of the Attorney General

Consumer Protection
150 South Main Street
Providence RI 02903
1-401-274-4400
www.riag.ri.gov

North Carolina Office of the Attorney General

Consumer Protection Division
9001 Mail Service Center
Raleigh, NC 27699-9001
1-877-566-7226
www.ncdoj.com

Federal Trade Commission

Consumer Response Center
600 Pennsylvania Ave, NW
Washington, DC 20580
1-877-IDTHEFT (438-4338)
www.ftc.gov/idtheft

For residents of *Massachusetts:* It is required by state law that you are informed of your right to obtain a police report if you are a victim of identity theft

For residents of all states:

Fraud Alerts: You can place fraud alerts with the three credit bureaus at one of the three major credit bureaus by phone and also via Experian's or Equifax's website. A fraud alert tells creditors to follow certain procedures, including contacting you, before they open any new accounts or change your existing accounts. For that reason, placing a fraud alert can protect you, but also may delay you when you seek to obtain credit. The contact information for all three credit bureaus is below:

Monitoring: You should always remain vigilant and monitor your accounts for suspicious or unusual activity.

Security Freeze: You also have the right to place a security freeze on your credit report. A security freeze is intended to prevent credit, loans and services from being approved in your name without your consent. To place a security freeze on your credit report, you need to make a request to each consumer reporting agency. You may make that request by certified mail, overnight mail, or regular stamped mail, or by following the instructions found at the websites listed below. The following information must be included when requesting a security freeze (note that if you are requesting a credit report for your spouse, this information must be provided for him/her as well): (1) full name, with middle initial and any suffixes; (2) Social Security number; (3) date of birth; (4) current address and any previous addresses for the past five years; and (5) any applicable incident report or complaint with a law enforcement agency or the Registry of Motor Vehicles. The request must also include a copy of a government-issued identification card and a copy of a recent utility bill or bank or insurance statement. It is essential that each copy be legible, display your name and current mailing address, and the date of issue. The consumer reporting agency may charge a small fee to place, lift, or remove a freeze, but is free if you are a victim of identity theft or the spouse of a victim of identity theft, and you have submitted a valid police report relating to the identity theft incident to the consumer reporting agency. You may obtain a security freeze by contacting any one or more of the following national consumer reporting agencies:

Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30348
www.freeze.equifax.com
800-525-6285

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013
www.experian.com/freeze
888-397-3742

TransUnion (FVAD)
P.O. Box 2000
Chester, PA 19022
www.transunion.com
888-680-7289

More information can also be obtained by contacting the Federal Trade Commission listed above.