



MULLEN
COUGHLIN^{LLC}
ATTORNEYS AT LAW

July 24, 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: Bronson Edelman & Moses CPAs - Notice of Data Event

To Whom It May Concern:

We represent Bronson Edelman & Moses CPAs, (“Bronson Edelman”) located at 115 E Glenside Ave Unit 10, Glenside, Pennsylvania 19038 and are writing to notify your office of an incident that may affect the security of certain personal information relating to one (1) New Hampshire resident. This notice will be supplemented with any new significant facts learned subsequent to its submission. By providing this notice, Bronson Edelman 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

In April 2023, Bronson Edelman discovered suspicious activity relating to some of its computer systems. Bronson Edelman immediately launched an investigation, with the assistance of third-party forensic specialists, to determine the nature and scope of the activity. The investigation determined that certain computer systems were subject to unauthorized access between January 25, 2023 and April 18, 2023. Bronson Edelman began reviewing the affected systems to determine what, if any, sensitive information was contained within the systems in question.

On June 20, 2023, Bronson Edelman determined that the information that could have been subject to unauthorized access for the New Hampshire resident includes
if provided to Bronson Edelman for tax preparation services.

Notice to New Hampshire Resident

On July 21, 2023, Bronson Edelman provided written notice of this incident to one (1) New Hampshire resident. 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, Bronson Edelman moved quickly to investigate and respond to the incident, assess the security of Bronson Edelman's systems, and identify potentially affected individuals. Bronson Edelman is also working to implement additional safeguards and training to its employees. Bronson Edelman is providing access to credit monitoring services for _____, through TransUnion, to individuals whose personal information was potentially affected by this incident, at no cost to these individuals.

Additionally, Bronson Edelman is providing impacted individuals with guidance on how to better protect against identity theft and fraud. Bronson Edelman 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.

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,

Paul T. McGurkin, Jr. of
MULLEN COUGHLIN LLC

PTM/bld
Enclosure

EXHIBIT A

[REDACTED]



July 21, 2023

NOTICE OF SECURITY INCIDENT

Dear [REDACTED]:

Bronson, Edelman & Moses CPAs (“Bronson Edelman”) writes to inform you of an incident that may affect the privacy of some of your personal information. The purpose of this letter is to provide details of the incident, our response, and steps you can take to protect your personal information, should you feel it appropriate to do so.

What Happened? In April 2023, Bronson Edelman became aware that several of our clients were not receiving their tax refunds. Upon discovery of this event, we began an investigation and learned that the bank account listed in their tax returns for receiving the refund was changed without authorization after we prepared the return but prior to its submission to the IRS. The investigation also determined that one of our computers was subject to unauthorized access between January 25, 2023 and April 18, 2023. The unauthorized actor used this access to change the bank account information. On June 20, 2023, Bronson Edelman determined that certain information related to you was contained on the computer subject to unauthorized access. While Bronson Edelman has no evidence that your information was actually viewed by an unauthorized individual or has been misused, we are providing you with notice of the event because your information was housed on the computer.

What Information Was Involved? The information about you stored on the computer includes your

What Are We Doing? Bronson Edelman takes the confidentiality, privacy, and security of information in our care very seriously. Upon discovery, we immediately commenced an investigation to confirm the nature and scope of the incident. We are taking steps to implement additional safeguards and review policies and procedures relating to data privacy and security. Bronson Edelman is also providing you with access to **Single Bureau Credit Monitoring/Single Bureau Credit Report/Single Bureau Credit Score** services at no charge. These services provide you with alerts for [REDACTED] from the date of enrollment when changes occur to your credit file. This notification is sent to you the same day that the change or update takes place with the bureau. Finally, we are providing you with proactive fraud assistance to help with any questions that you might have or in event that you become a victim of fraud. These services will be provided by Cyberscout through Identity Force, a TransUnion company specializing in fraud assistance and remediation services. If you wish to activate the credit monitoring and identity protection services, you may follow the instructions in the *Steps You Can Take to Help Protect Your Information*, included here.

What You Can Do. You can review the enclosed *Steps You Can Take to Help Protect Your Information*. Bronson Edelman also encourages 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 over the nex

For More Information. Bronson Edelman understands you may have questions about this incident that are not addressed in this letter. To ensure your questions are answered in a timely manner, please call the dedicated assistance line a Monday through Friday, 8:00am to 8:00pm Eastern Time (except U.S. holidays).

We sincerely regret any inconvenience or concern this incident has caused.

Sincerely,

Jimmie Edelman
Managing Partner
Bronson, Edelman & Moses CPAs

STEPS YOU CAN TAKE TO HELP PROTECT YOUR INFORMATION

Enroll in Credit Monitoring

To enroll in Credit Monitoring services at no charge, please log on to [redacted] and follow the instructions provided. When prompted please provide the following unique code to receive services: [redacted].

In order for you to receive the monitoring services described above, you must enroll within [redacted] from the date of this letter. The enrollment requires an internet connection and e-mail account and may not be available to minors under the age of 18 years of age. Please note that when signing up for monitoring services, you may be asked to verify personal information for your own protection to confirm your identity.

Monitor Your Accounts

You can contact the IRS at www.irs.gov/Individuals/Identity-Protection for helpful information and guidance on steps you can take to prevent a fraudulent tax return from being filed in your name and what to do if you become the victim of such fraud. You can also visit www.irs.gov/uac/Taxpayer-Guide-to-Identity-Theft for more information.

You should also look to the information made available by the tax authority for your state of residence and any other state where you file a tax return. For a list of websites for each US state's tax authority, visit <http://www.taxadmin.org/state-tax-agencies>.

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 your free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. You may also directly contact the three major credit reporting bureaus listed below to request a free copy of your 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 you are a victim of identity theft, you are entitled to an extended fraud alert, which is a fraud alert lasting seven years. Should you wish to place a fraud alert, please contact any one 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 your name without your consent. However, you should be aware that using a credit freeze to take control over who gets access to the personal and financial information in your credit report may delay, interfere with, or prohibit the timely approval of any subsequent request or application you make regarding a new loan, credit, mortgage, or any other account involving the extension of credit. Pursuant to federal law, you cannot be charged to place or lift a credit freeze on your credit report. To request a security freeze, you will need to provide 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 you are a victim of identity theft.

Should you wish to place a credit freeze, 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 |
| 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

You may further educate yourself regarding identity theft, fraud alerts, credit freezes, and the steps you can take to protect your personal information by contacting the consumer reporting bureaus, the Federal Trade Commission, or your state Attorney General. The Federal Trade Commission may be reached at: 600 Pennsylvania Avenue NW, Washington, DC 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. You can obtain further information on how to file such a complaint by way of the contact information listed above. You have the right to file a police report if you ever experience identity theft or fraud. Please note that in order to file a report with law enforcement for identity theft, you will likely need to provide some proof that you have been a victim. Instances of known or suspected identity theft should also be reported to law enforcement and your 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, DC 20001; 202-727-3400; and oag.dc.gov.

For Maryland residents, the Maryland Attorney General may be contacted at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-410-528-8662 or 1-888-743-0023; and <https://www.marylandattorneygeneral.gov/>.

For New Mexico residents, you have rights pursuant to the Fair Credit Reporting Act, such as the right to be told if information in your credit file has been used against you, the right to know what is in your credit file, the right to ask for your credit score, and the right to dispute incomplete or inaccurate information. Further, pursuant to the Fair Credit Reporting Act, the consumer reporting bureaus must correct or delete inaccurate, incomplete, or unverifiable information; consumer reporting agencies may not report outdated negative information; access to your file is limited; you must give your consent for credit reports to be provided to employers; you may limit “prescreened” offers of credit and insurance you get based on information in your credit report; and you may seek damages from violators. You may have additional rights under the Fair Credit Reporting Act not summarized here. Identity theft victims and active duty military personnel have specific additional rights pursuant to the Fair Credit Reporting Act. We encourage you to review your rights pursuant to the Fair Credit Reporting Act by visiting www.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf, or by writing Consumer Response Center, Room 130-A, Federal Trade Commission, 600 Pennsylvania Ave. N.W., Washington, D.C. 20580.

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 North Carolina residents, the North Carolina Attorney General may be contacted at: 9001 Mail Service Center, Raleigh, NC 27699-9001; 1-877-566-7226 or 1-919-716-6000; and www.ncdoj.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, you have the right to obtain any police report filed in regard to this incident. There are 0 Rhode Island residents impacted by this incident.