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

January 14, 2021

VIA U.S. MAIL

Consumer Protection Bureau
Office of the New Hampshire Attorney General
33 Capitol Street
Concord, NH 03301

Re: Supplemental Notice of Data Event

Dear Sir or Madam:

We represent Fiondella, Milone & LaSaracina LLP (“FML”), located at 300 Winding Brook Drive, Glastonbury, CT 06033. FML is providing notice, on behalf of relevant Data Owner(s) to your office of an incident that may affect the security of personal information relating to certain New Hampshire residents. This notice serves as a supplement to the communications previously provided to your office on or about November 24, 2021, December 9, 2021, and December 23, 2021. 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, FML 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

FML is a Certified Public Accounting firm that provides tax and audit services to individuals and business entities. FML collects personal information in relation to the services it provides. The data that is the subject of this notification is information that FML obtained from or on behalf of its business entity customers (“Data Owners”) in relation to individuals associated with or employed by those customers.

On September 14, 2021, FML identified unusual system activity on its network. FML promptly took steps to respond and to commence an investigation into the activity. Through the initial investigation, FML determined that it was the target of a cyber-attack that impacted its network. FML took steps to secure its systems and undertook a comprehensive investigation to confirm the full nature and scope of the event. On or about October 13, 2021, the investigation determined that certain folders on FML’s network were potentially copied from its systems as part of the cyberattack. While the investigation could not confirm exactly which documents were copied, in an abundance of caution, FML is undertaking a comprehensive review of the potentially impacted folders in order to identify the information that was present and to whom it related. While that review is currently still ongoing, beginning on November 8, 2021, FML began providing notice to relevant Data Owners whose information has been identified through the review

completed to date. FML is now providing notice to individuals associated with certain data owners, and providing notice to your office, on behalf of those data owners who have directed and authorized FML to do so. The information related to New Hampshire residents that could have been affected by this incident includes names and Social Security numbers.

Notice to New Hampshire Residents

On or about January 14, 2021, FML will provide written notice of this incident on behalf of relevant Data Owners to potentially affected individuals, which includes an additional sixty-six (66) 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

FML takes information security very seriously and it has security measures in place to protect information in its care. In response to this incident, FML promptly began taking steps to secure its systems and commenced a comprehensive investigation. FML is also reviewing and enhancing existing policies and procedures and implementing additional safeguards to further secure the information in its systems in the future. FML reported this incident to federal law enforcement and is also notifying relevant regulatory authorities. FML is providing potentially impacted individuals with guidance on how to better protect against identity theft and fraud, including providing individuals with information on how to place a fraud alert and security freeze on one's credit file, 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. FML is also providing access to credit monitoring services to individuals whose Social Security number was potentially affected by this incident, at no cost to these individuals.

FML has provided notice of this incident to the FBI and has and will be notifying other states regulators as appropriate.

Contact Information

Should you have any questions regarding this notification or other aspects of the data security event, please contact us at (267) 930-4773.

Very truly yours,



M. Alexandra Belton of
MULLEN COUGHLIN LLC

MABB:smm
Enclosure

EXHIBIT A



Return Mail Processing Center
 P.O. Box 6336
 Portland, OR 97228-6336

<<Mail ID>>
 <<Name 1>>
 <<Name 2>>
 <<Address 1>>
 <<Address 2>>
 <<Address 3>>
 <<Address 4>> <<Date>>
 <<Address 5>>
 <<City>><<State>><<Zip>>
 <<Country>>

RE: Notice of Data <<Variable Header 2>>

Dear <<Name 1>>:

Fiondella, Milone & LaSaracina LLP (“FML”) is writing to make you aware of a recent incident that may impact some of your information. FML is a Certified Public Accounting firm that provides tax and audit services. We have your information because we provided tax, audit or accounting services to you individually or a company with which you may be associated. This notice provides you with information about the incident, our response, and steps you may take to help protect your personal information, should you feel it is appropriate to do so.

What Happened? On September 14, 2021, FML identified unusual system activity on our network. We promptly took steps to respond and to commence an investigation into the activity. Through the initial investigation, we determined that FML was the target of a cyber-attack that impacted our network. We took steps to secure our systems and undertook a comprehensive investigation to confirm the full nature and scope of the event. On or about October 13, 2021, the investigation determined that certain folders on our network were potentially copied from our systems as part of the cyberattack between September 9 and September 14, 2021. While the investigation could not confirm exactly which documents were copied, in an abundance of caution, we are undertaking a comprehensive review of the potentially impacted folders in order to identify the information that was present and to whom it related.

What Information Was Involved? While the review is ongoing, based on our investigation to date, we determined that your information was present in the relevant folders. The data included your name and Social Security number.

What We Are Doing. Information security is one of FML’s highest priorities, and we have security measures in place to protect information in our care. We responded promptly when we discovered this incident by taking steps to secure our systems and commence a comprehensive investigation. We are also reviewing and enhancing existing policies and procedures and implementing additional safeguards to further secure the information in our systems in the future. We reported this incident to federal law enforcement and are also notifying relevant regulatory authorities.

As an added precaution, FML is offering you access to <<12/24>> months of credit monitoring and identity protection services at no cost to you. You will find information on how to enroll in these services in the enclosed “*Steps You Can Take To Help Protect Your Information.*” We encourage you to enroll in these services as we are not able to do so on your behalf.

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 also review the information contained in the attached “*Steps You Can Take To Help Protect Your Information.*”

For More Information. We understand that you may have questions about this incident that are not addressed in this notice. If you have additional questions or concerns, please call our dedicated assistance line at 855-604-1655, which is available Monday through Friday, from 9:00 a.m. to 9:00 p.m. Eastern Time. You may also write to FML at 300 Winding Brook Drive, Glastonbury, CT 06033. Please know we take this incident very seriously and sincerely regret any inconvenience or concern it may cause you.

Sincerely,

Fiondella, Milone & LaSaracina LLP

STEPS YOU CAN TAKE TO HELP PROTECT YOUR INFORMATION

Enroll in Credit Monitoring Services

To help protect your identity, we are offering complimentary access to Experian IdentityWorksSM for <<12/24>> months.

If you believe there was fraudulent use of your information 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 <<12/24>> 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 <<12/24>>-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:

- Ensure that you **enroll by** <<Enrollment End Date>> (Your code will not work after this date.)
- **Visit** the Experian IdentityWorks website to enroll: <https://www.experianidworks.com/3bcredit>
- Provide your **activation code**: <<Activation Code>>

If you have questions about the product, need assistance with Identity Restoration or would like an alternative to enrolling in Experian IdentityWorks online, please contact Experian's customer care team at (888) 994-0283 by <<Enrollment End Date>>. Be prepared to provide engagement number <<Engagement Number>> as proof of eligibility for the Identity Restoration services by Experian.

ADDITIONAL DETAILS REGARDING YOUR <<12/24>>-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.

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 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	833-395-6938
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 www.oag.state.md.us.

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 **XXX** known Rhode Island residents potentially impacted by this incident.