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COUGHLIN^{LLC}
ATTORNEYS AT LAW

RECEIVED

APR 09 2018

CONSUMER PROTECTION

Paul T. McGurkin, Jr.
Office: 267-930-4788
Fax: 267-930-4771
Email: pmcgurkin@mullen.law

1275 Drummers Lane, Suite 302
Wayne, PA 19087

April 4, 2018

VIA U.S. 1ST CLASS MAIL

Attorney General Gordon J. MacDonald
Office of the New Hampshire Attorney General
Attn: Security Breach Notification
33 Capitol Street
Concord, NH 03301

Re: Notice of Data Event

Dear Attorney General MacDonald:

We represent John Y. Trent & Associates LLC, 814 Fulton Street, Farmingdale, NY 11735 (“JYT”), and are writing to notify your office of an incident that may affect the security of personal information relating to five (5) New Hampshire residents. The investigation into this event is ongoing, and this notice will be supplemented with any new significant facts learned subsequent to its submission. By providing this notice, JYT does not waive any rights or defenses regarding the applicability of New Hampshire law or personal jurisdiction.

Nature of the Data Event

JYT recently became aware of potential prior unauthorized access to its computer network. JYT immediately launched an investigation and has been working diligently, with the assistance of third party forensic investigators, to determine the full nature and scope of this incident. On March 1, 2018, JYT’s investigation determined that on September 29, 2017, an unauthorized actor or actors accessed a JYT workstation storing 2016 tax returns with client personal information and removed copies of this information. The investigation also revealed that earlier year tax data was also viewed by the attacker but that there is no evidence that the attacker exfiltrated this information. The data subject to unauthorized access varied by individual but can include the following: name, address, Social Security number, wage/salary information, date of birth, driver’s license number and bank account information.

Mullen.law

Notice to New Hampshire Residents

On April 4, 2018, JYT will begin providing written notice of this incident to all affected individuals, which includes five (5) New Hampshire residents. Written notice will be provided in substantially the same form as the letter attached here as *Exhibit A*.

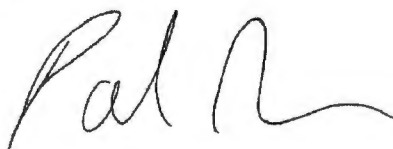
Other Steps Taken and to Be Taken

JYT is providing all potentially affected individuals access to one free year of credit and identity monitoring services, including identity restoration services, through AllClear ID, and has established a dedicated hotline for potentially affected individuals to contact with questions or concerns regarding this incident. Additionally, JYT is providing potentially impacted individuals with guidance on how to better protect against identity theft and fraud, including 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. JYT is also providing written notice of this incident to other state regulators as necessary. JYT provided notice of this incident to the IRS, local police, state departments of revenue and the FBI.

Contact Information

Should you have any questions regarding this notification or other aspects of the data security event, please contact us at 267-930-4788.

Very truly yours,



Paul T. McGurkin, Jr. of
MULLEN COUGHLIN LLC

PTM:ncl
Enclosure

EXHIBIT A

John Y. Trent & Associates, LLC

Processing Center • P.O. BOX 141578 • Austin, TX 78714

00001
JOHN Q. SAMPLE
1234 MAIN STREET
ANYTOWN US 12345-6789

April 3, 2018

Re: Notice of Data Breach

Dear John Sample:

John Y. Trent & Associates (“JYT”) is writing to make you aware of a recent data privacy incident that may affect the security of some of your personal information. We take this incident very seriously and are providing you with information and access to resources so that you can protect your personal information, should you feel it is appropriate to do so.

What Happened? JYT recently became aware of potential prior unauthorized access to our computer network. We immediately launched an investigation and have been working diligently, with the assistance of third party forensic investigators, to determine the full nature and scope of this incident. In March 2018, our investigation determined that on September 29, 2017, an unauthorized actor or actors accessed a JYT workstation storing 2016 tax returns with client personal information and removed copies of this information. Additionally, for some current JYT customers, the investigation found that earlier years' tax data could have been viewed by an unauthorized actor.

What Information Was Involved? The following types of your personal information were stored within the affected files: (1) name; (2) address; (3) Social Security number; (4) wage/salary information; and (5) date of birth, as well as (6) driver's license number and (7) bank account information if you provided this information to JYT. Similar information for any spouses or dependents you listed on your tax return would also have been subject to unauthorized access. If your spouse or dependent is affected they will receive a separate notice from JYT.

What We Are Doing. The confidentiality, privacy, and security of information in our systems is one of our highest priorities. JYT has measures in place to protect the security of information in our possession. As part of our ongoing commitment to the security of personal information in our care, we are working to implement additional safeguards to better protect against unauthorized access to our systems. Additionally, we have reported this incident to the IRS, state tax agencies, the FBI, local law enforcement, and will be notifying relevant state regulators.

As an added precaution, we have arranged to have AllClear ID protect your identity for 12 months at no cost to you. The following identity protection services start on the date of this notice and you can use them at any time during the next 12 months.

AllClear Identity Repair: This service is automatically available to you with no enrollment required. If a problem arises, simply call 1-855-828-4243 and a dedicated investigator will help recover financial losses, restore your credit and make sure your identity is returned to its proper condition.



01-02-1-00

AllClear Fraud Alerts with Credit Monitoring: This service offers the ability to set, renew, and remove 90-day fraud alerts on your credit file to help protect you from credit fraud. In addition, it provides credit monitoring services, a once annual credit score and credit report, and a \$1 million identity theft insurance policy. To enroll in this service, you will need to provide your personal information to AllClear ID. You may sign up online at enroll.allclearid.com or by phone by calling 1-855-828-4243 using the following redemption code: Redemption Code.

Please note: Following enrollment, additional steps are required by you in order to activate your phone alerts and fraud alerts, and to pull your credit score and credit file. Additional steps may also be required in order to activate your monitoring options.

What You Can Do. Please review the enclosed *Steps You Can Take to Protect Your Information* for additional steps you can take to better protect against the potential misuse of your personal information. You can also enroll to receive the free credit monitoring and identity theft protection services we are offering at no cost to you.

For More Information. We understand that you may have questions about this incident that are not addressed in this letter. If you have additional questions, please contact the confidential call center we have set up for this incident at 1-855-828-4243, 9:00 am ET to 9:00 pm ET Monday through Saturday. We are committed to assisting our affected clients and their family members with the questions and issues that may arise from this incident.

Again, JYT takes the privacy and security of the personal information in our care seriously. We sincerely regret any inconvenience or concern this incident has caused you.

Sincerely,

John Y. Trent

John Y. Trent

STEPS YOU CAN TAKE TO PROTECT YOUR INFORMATION

In addition to enrolling to the above credit monitoring and identity restoration services, there are other steps you can take to protect against identity theft and fraud:

Contact the IRS. 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.

Monitor Your Accounts.

Credit Reports. We encourage you to remain vigilant against incidents of identity theft and fraud by reviewing your account statements and monitoring your free credit reports and explanation of benefits forms for suspicious activity. Under U.S. law, you are entitled to one free credit report annually from each of the three major credit reporting bureaus. To order your free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. You may also contact the three major credit bureaus directly to request a free copy of your credit report.

Fraud Alerts. At no charge, you can also have these credit bureaus place a “fraud alert” on your file that alerts creditors to take additional steps to verify your identity prior to granting credit in your name. Note, however, that because it tells creditors to follow certain procedures to protect you, it may also delay your ability to obtain credit while the agency verifies your identity. As soon as one credit bureau confirms your fraud alert, the others are notified to place fraud alerts on your file. Should you wish to place a fraud alert, or should you have any questions regarding your credit report, please contact any one of the agencies listed below:

Equifax
P.O. Box 105069
Atlanta, GA 30348
1-800-525-6285
www.equifax.com

Experian
P.O. Box 2002
Allen, TX 75013
1-888-397-3742
www.experian.com

TransUnion
P.O. Box 2000
Chester, PA 19016
1-800-680-7289
www.transunion.com

Security Freeze. You may also place a security freeze on your credit reports. A security freeze prohibits a credit bureau from releasing any information from a consumer’s credit report without the consumer’s written authorization. However, please be advised that placing a security freeze on your credit report may delay, interfere with, or prevent the timely approval of any requests you make for new loans, credit mortgages, employment, housing, or other services. If you have been a victim of identity theft and you provide the credit bureau with a valid police report, it cannot charge you to place, lift, or remove a security freeze. In all other cases, a credit bureau may charge you a fee to place, temporarily lift, or permanently remove a security freeze. Fees vary based on where you live, but commonly range from \$3 to \$15. You will need to place a security freeze separately with each of the three major credit bureaus listed above if you wish to place a freeze on all of your credit files. In order to request a security freeze, you will need to supply your full name, address, date of birth, Social Security number, current address, all addresses for up to five previous years, email address, a copy of your state identification card or driver’s license, and a copy of a utility bill, bank or insurance statement, or other statement proving residence. To find out more on how to place a security freeze, you can use the following contact information:

Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30348
1-800-685-1111
www.freeze.equifax.com

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013
1-888-397-3742
www.experian.com/freeze/center

TransUnion
P.O. Box 2000
Chester, PA 19016
1-888-909-8872
www.transunion.com/credit-freeze/place-credit-freeze



Additional Information. You can further educate yourself regarding identity theft, security freezes, fraud alerts, and the steps you can take to protect yourself against identity theft and fraud by contacting the Federal Trade Commission or your state Attorney General. The Federal Trade Commission can 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 encourages those who discover that their information has been misused to file a complaint with them. Instances of known or suspected identity theft should be reported to law enforcement, the Federal Trade Commission, and your state Attorney General. This notice has not been delayed as the result of a law enforcement investigation.

For Maryland residents, the Attorney General can be reached at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-888-743-0023; and www.oag.state.md.us.

For North Carolina residents, the Attorney General can be contacted by mail at 9001 Mail Service Center, Raleigh, NC 27699-9001; toll-free at 1-877-566-7226; by phone at 1-919-716-6400; and online at www.ncdoj.gov.

John Y. Trent & Associates, LLC

Processing Center • P.O. BOX 141578 • Austin, TX 78714



02780
TO THE ESTATE OF JOHN Q. SAMPLE
1234 MAIN STREET
ANYTOWN US 12345-6789

April 3, 2018

Re: Notice of Data Breach

To the Estate of John Sample:

John Y. Trent & Associates (“JYT”) is writing to make you aware of a recent data privacy incident that may affect the security of some of your personal information. We take this incident very seriously and are providing you with information and access to resources so that you can protect your personal information, should you feel it is appropriate to do so.

What Happened? JYT recently became aware of potential prior unauthorized access to our computer network. We immediately launched an investigation and have been working diligently, with the assistance of third party forensic investigators, to determine the full nature and scope of this incident. In March 2018, our investigation determined that on September 29, 2017, an unauthorized actor or actors accessed a JYT workstation storing 2016 tax returns with client personal information and removed copies of this information. Additionally, for some current JYT customers, the investigation found that earlier years' tax data could have been viewed by an unauthorized actor.

What Information Was Involved? The following types of your personal information were stored within the affected files: (1) name; (2) address; (3) Social Security number; (4) wage/salary information; and (5) date of birth, as well as (6) driver's license number and (7) bank account information if you provided this information to JYT. Similar information for any spouses or dependents you listed on your tax return would also have been subject to unauthorized access. If your spouse or dependent is affected they will receive a separate notice from JYT.

What We Are Doing. The confidentiality, privacy, and security of information in our systems is one of our highest priorities. JYT has measures in place to protect the security of information in our possession. As part of our ongoing commitment to the security of personal information in our care, we are working to implement additional safeguards to better protect against unauthorized access to our systems. Additionally, we have reported this incident to the IRS, state tax agencies, the FBI, local law enforcement, and will be notifying relevant state regulators.

As an added precaution, we have arranged to have AllClear ID protect your identity for 12 months at no cost to you. The following identity protection services start on the date of this notice and you can use them at any time during the next 12 months.

AllClear Identity Repair: This service is automatically available to you with no enrollment required. If a problem arises, simply call 1-855-828-4243 and a dedicated investigator will help recover financial losses, restore your credit and make sure your identity is returned to its proper condition.



01-02-2-00

AllClear Fraud Alerts with Credit Monitoring: This service offers the ability to set, renew, and remove 90-day fraud alerts on your credit file to help protect you from credit fraud. In addition, it provides credit monitoring services, a once annual credit score and credit report, and a \$1 million identity theft insurance policy. To enroll in this service, you will need to provide your personal information to AllClear ID. You may sign up online at enroll.allclearid.com or by phone by calling 1-855-828-4243 using the following redemption code: Redemption Code.

Please note: Following enrollment, additional steps are required by you in order to activate your phone alerts and fraud alerts, and to pull your credit score and credit file. Additional steps may also be required in order to activate your monitoring options.

What You Can Do. Please review the enclosed *Steps You Can Take to Protect Your Information* for additional steps you can take to better protect against the potential misuse of your personal information. You can also enroll to receive the free credit monitoring and identity theft protection services we are offering at no cost to you.

For More Information. We understand that you may have questions about this incident that are not addressed in this letter. If you have additional questions, please contact the confidential call center we have set up for this incident at 1-855-828-4243, 9:00 am ET to 9:00 pm ET Monday through Saturday. We are committed to assisting our affected clients and their family members with the questions and issues that may arise from this incident.

Again, JYT takes the privacy and security of the personal information in our care seriously. We sincerely regret any inconvenience or concern this incident has caused you.

Sincerely,

John Y. Trent

John Y. Trent

STEPS YOU CAN TAKE TO PROTECT YOUR INFORMATION

In addition to enrolling to the above credit monitoring and identity restoration services, there are other steps you can take to protect against identity theft and fraud:

Contact the IRS. 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.

Monitor Your Accounts.

Credit Reports. We encourage you to remain vigilant against incidents of identity theft and fraud by reviewing your account statements and monitoring your free credit reports and explanation of benefits forms for suspicious activity. Under U.S. law, you are entitled to one free credit report annually from each of the three major credit reporting bureaus. To order your free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. You may also contact the three major credit bureaus directly to request a free copy of your credit report.

Fraud Alerts. At no charge, you can also have these credit bureaus place a “fraud alert” on your file that alerts creditors to take additional steps to verify your identity prior to granting credit in your name. Note, however, that because it tells creditors to follow certain procedures to protect you, it may also delay your ability to obtain credit while the agency verifies your identity. As soon as one credit bureau confirms your fraud alert, the others are notified to place fraud alerts on your file. Should you wish to place a fraud alert, or should you have any questions regarding your credit report, please contact any one of the agencies listed below:

Equifax
P.O. Box 105069
Atlanta, GA 30348
1-800-525-6285
www.equifax.com

Experian
P.O. Box 2002
Allen, TX 75013
1-888-397-3742
www.experian.com

TransUnion
P.O. Box 2000
Chester, PA 19016
1-800-680-7289
www.transunion.com

Security Freeze. You may also place a security freeze on your credit reports. A security freeze prohibits a credit bureau from releasing any information from a consumer’s credit report without the consumer’s written authorization. However, please be advised that placing a security freeze on your credit report may delay, interfere with, or prevent the timely approval of any requests you make for new loans, credit mortgages, employment, housing, or other services. If you have been a victim of identity theft and you provide the credit bureau with a valid police report, it cannot charge you to place, lift, or remove a security freeze. In all other cases, a credit bureau may charge you a fee to place, temporarily lift, or permanently remove a security freeze. Fees vary based on where you live, but commonly range from \$3 to \$15. You will need to place a security freeze separately with each of the three major credit bureaus listed above if you wish to place a freeze on all of your credit files. In order to request a security freeze, you will need to supply your full name, address, date of birth, Social Security number, current address, all addresses for up to five previous years, email address, a copy of your state identification card or driver’s license, and a copy of a utility bill, bank or insurance statement, or other statement proving residence. To find out more on how to place a security freeze, you can use the following contact information:

Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30348
1-800-685-1111
www.freeze.equifax.com

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013
1-888-397-3742
www.experian.com/freeze/center

TransUnion
P.O. Box 2000
Chester, PA 19016
1-888-909-8872
www.transunion.com/credit-freeze/place-credit-freeze



Additional Information. You can further educate yourself regarding identity theft, security freezes, fraud alerts, and the steps you can take to protect yourself against identity theft and fraud by contacting the Federal Trade Commission or your state Attorney General. The Federal Trade Commission can 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 encourages those who discover that their information has been misused to file a complaint with them. Instances of known or suspected identity theft should be reported to law enforcement, the Federal Trade Commission, and your state Attorney General. This notice has not been delayed as the result of a law enforcement investigation.

For Maryland residents, the Attorney General can be reached at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-888-743-0023; and www.oag.state.md.us.

For North Carolina residents, the Attorney General can be contacted by mail at 9001 Mail Service Center, Raleigh, NC 27699-9001; toll-free at 1-877-566-7226; by phone at 1-919-716-6400; and online at www.ncdoj.gov.

John Y. Trent & Associates, LLC

Processing Center • P.O. BOX 141578 • Austin, TX 78714



02854
TO THE PARENT OR GUARDIAN OF
JOHN Q. SAMPLE
1234 MAIN STREET
ANYTOWN US 12345-6789

April 3, 2018

Re: Notice of Data Breach

Dear Parent or Guardian of John Sample:

John Y. Trent & Associates (“JYT”) is writing to make you aware of a recent data privacy incident that may affect the security of some of your minor’s personal information. We take this incident very seriously and are providing you with information and access to resources so that you can protect your minor’s personal information, should you feel it is appropriate to do so.

What Happened? JYT recently became aware of potential prior unauthorized access to our computer network. We immediately launched an investigation and have been working diligently, with the assistance of third party forensic investigators, to determine the full nature and scope of this incident. In March 2018, our investigation determined that on September 29, 2017, an unauthorized actor or actors accessed a JYT workstation storing 2016 tax returns with client personal information and removed copies of this information.

What Information Was Involved? The following types of your minor’s personal information was stored within the affected files: (1) name; (2) address; (3) Social Security number; and (4) date of birth.

What We Are Doing. The confidentiality, privacy, and security of information in our systems is one of our highest priorities. JYT has measures in place to protect the security of information in our possession. As part of our ongoing commitment to the security of personal information in our care, we are working to implement additional safeguards to better protect against unauthorized access to our systems. Additionally, we have reported this incident to the IRS, state tax agencies, the FBI, local law enforcement, and will be notifying relevant state regulators.

As an added precaution, we have arranged to have AllClear ID protect your identity for 12 months at no cost to you. The following identity protection services start on the date of this notice and you can use them at any time during the next 12 months.

AllClear Identity Repair: This service is automatically available to you with no enrollment required. If a problem arises, simply call 1-855-828-4243 and a dedicated investigator will help recover financial losses, restore your credit and make sure your identity is returned to its proper condition.



01-02-3-00

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Please note: Following enrollment, additional steps are required by you in order to activate your phone alerts and fraud alerts, and to pull your credit score and credit file. Additional steps may also be required in order to activate your monitoring options.

What You Can Do. Please review the enclosed *Steps You Can Take to Protect Your Information* for additional steps you can take to better protect your minor against the potential misuse of their personal information. If you have additional questions, please contact the confidential call center we have set up for this incident at 1-855-828-4243, 9:00 am ET to 9:00 pm ET Monday through Saturday. You can also enroll your minor to receive the free credit monitoring and identity theft protection services we are offering at no cost to you.

For More Information. We understand that you or your minor may have questions about this incident that are not addressed in this letter. We are committed to assisting our affected clients and their family members with the questions and issues that may arise from this incident.

Again, JYT takes the privacy and security of the personal information in our care seriously. We sincerely regret any inconvenience or concern this incident has caused you.

Sincerely,

John Y. Trent

John Y. Trent

STEPS YOU CAN TAKE TO PROTECT YOUR MINOR'S INFORMATION

In addition to enrolling to the above identity monitoring and identity restoration services, there are other steps you can take to protect your minor against identity theft and fraud:

Contact the IRS. 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 minor's name and what to do if your minor become the victim of such fraud. You can also visit www.irs.gov/uac/Taxpayer-Guide-to-Identity-Theft for more information.

Additional Information. We encourage you to remain vigilant against incidents of identity theft and fraud by reviewing your minor's account statements and monitoring your minor's free credit reports, if available, and explanation of benefits forms for suspicious activity. While children under 18 years old do not have credit files, the following information relates to protecting one's credit once established:

Credit Reports. Under U.S. law, adults are entitled to one free credit report annually from each of the three major credit reporting bureaus. To order a free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. An individual may also contact the three major credit bureaus directly to request a free copy of a credit report.

Fraud Alerts. At no charge, an individual can also have these credit bureaus place a "fraud alert" on his or her file that alerts creditors to take additional steps to verify identity prior to granting credit in the individual's name. Note, however, that because it tells creditors to follow certain procedures to protect identity, it may also delay the ability to obtain credit while the agency verifies identity. As soon as one credit bureau confirms the fraud alert, the others are notified to place fraud alerts on the individual's file. Should you wish to place a fraud alert, or should you have any questions regarding a credit report, please contact any one of the agencies listed below:

Equifax
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Atlanta, GA 30348
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www.equifax.com

Experian
P.O. Box 2002
Allen, TX 75013
1-888-397-3742
www.experian.com

TransUnion
P.O. Box 2000
Chester, PA 19016
1-800-680-7289
www.transunion.com

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Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30348
1-800-685-1111
www.freeze.equifax.com

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013
1-888-397-3742
www.experian.com/freeze/

TransUnion
P.O. Box 2000
Chester, PA 19016
1-888-909-8872
www.transunion.com/credit-freeze/place-credit-freeze



You can further educate yourself regarding identity theft, security freezes, fraud alerts, and the steps you can take to protect your minor against identity theft and fraud by contacting the Federal Trade Commission or your state Attorney General. The Federal Trade Commission can 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 encourages those who discover that their information has been misused to file a complaint with them. Instances of known or suspected identity theft should be reported to law enforcement, the Federal Trade Commission, and your state Attorney General. This notice has not been delayed as the result of a law enforcement investigation.

For Maryland residents, the Attorney General can be reached at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-888-743-0023; and www.oag.state.md.us.

For North Carolina residents, the Attorney General can be contacted by mail at 9001 Mail Service Center, Raleigh, NC 27699-9001; toll-free at 1-877-566-7226; by phone at 1-919-716-6400; and online at www.ncdoj.gov.