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June 27, 2017

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**VIA E-MAIL (ATTORNEYGENERAL@DOJ.NH.GOV)
AND FEDERAL EXPRESS**

The Honorable Joseph Foster
Attorney General of the State of New Hampshire
Office of the Attorney General
33 Capitol Street
Concord, NH 03301

Re: Notification of a Computer Security Incident

Dear Attorney General Foster:

We represent Karp, Ackerman, Skabowski & Hogan, CPAs, PC ("KASH") in connection with a recent incident that may have impacted the personal information of three (3) New Hampshire residents and provide this notice pursuant to N.H. REV. STAT. ANN. § 359-C:20.

The investigation of this incident is ongoing, and this notice will be supplemented, if necessary, with any significant new facts discovered subsequent to its submission. By providing this notice, KASH does not waive any rights or defenses regarding the applicability of New Hampshire law or personal jurisdiction in connection with this incident.

Background of the Incident

KASH (www.kashpc.com) is a Certified Public Accounting firm headquartered in Hudson, New York. KASH is a member of CPAmerica and all members of the firm are also members of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA).

On May 26, 2017, KASH discovered the personal information of three (3) New Hampshire residents may have been affected when an external actor is believed to have gained access to a limited number of electronic tax files. The electronic files accessed by the external actor may have included certain personal information of KASH's clients, including those clients' first and last names, billing or mailing addresses, and Social Security numbers.

Upon learning of the incident, KASH promptly launched an internal investigation and retained a leading incident response and digital forensics firm to assist in KASH's investigation. KASH promptly notified its clients as soon as possible after the investigation was completed and KASH determined the identities of the potentially affected clients.

Notice to New Hampshire Residents

On June 23, 2017, KASH will be notifying the three (3) New Hampshire residents of the incident. Attached is a sample of the notification letter that is being sent to the affected New Hampshire residents via first-class United States mail.

KASH has also arranged to offer one (1) year of complimentary credit monitoring and identity theft protection services through Experian to the affected New Hampshire residents.

Other Steps Undertaken and to Be Undertaken by KASH

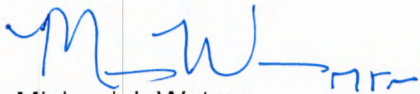
KASH has already begun taking several actions to help prevent this type of incident from occurring in the future. These actions include evaluating ways to best strengthen and enhance its network security systems.

KASH has also arranged to offer one (1) year of complimentary credit monitoring and identity theft protection services through Experian to the affected New Hampshire residents.

Contact Information

Please contact me if you have any questions or if I can provide you with any further information concerning this matter. Thank you.

Very truly yours,



Michael J. Waters

cc: Peter Hogan, Shareholder, Karp, Ackerman, Skabowski & Hogan, CPAs, PC
Andrew Small, Shareholder, Karp, Ackerman, Skabowski & Hogan, CPAs, PC

KARP, ACKERMAN, SKABOWSKI &-HOGAN

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL CORPORATION

Bernhardt Karp, CPA
David M. Ackerman, CPA
Joseph A. Skabowski, CPA (1949-2013)
Peter W. Hogan, CPA / PFS, CFP ®
Andrew J. Small, CPA

Lizbeth A. Yeager, CPA
David C. Fahrner, CPA
Stephanie A. First, CPA
Douglas J. Nielsen, CPA
Alexis L. Meeks, CPA
Matthew T. Mackerer, CPA
Alejandra Garcia Castrejon, CPA

June 23, 2017

<<Names>>
<<Address>>
<<Address>>
<<City>>, <<State>><<Zip Code>>

Dear <<Names>>,

Karp, Ackerman, Skabowski & Hogan, CPAs, PC (“KASH”) values and respects your privacy, which is why we are writing to advise you about a recent incident that may affect your personal information and to provide you with guidance on what you can do to protect yourself, should you feel it is appropriate to do so.

On or about May 26, 2017, KASH discovered that certain of your personal information may have been affected when an external actor is believed to have gained access to a limited number of electronic tax files. We believe that those files contained certain of your personal information, including your name, address and Social Security number. Upon learning of the incident, KASH promptly launched an internal investigation and retained a leading incident response and digital forensics firm to assist in our investigation.

KASH is offering you one year of free credit monitoring and identity protection services through Experian’s® ProtectMyID® Alert, which will promptly alert you to potential issues and help you resolve them. ProtectMyID® Alert is being offered at no cost to you. Please see the additional information below for instructions on how to activate your complimentary one-year ProtectMyID® Alert membership using the Activation Code listed below.

KASH has already begun taking several actions to help prevent this type of incident from occurring in the future. These actions include evaluating ways to best strengthen our systems to guard against similar types of incidents in the future and strengthening and enhancing our network security.

KASH values the confidence placed in our firm by our clients and we apologize for any inconvenience or concern related to this incident. If you have questions, or would like assistance from our office, feel free to contact us at (518) 828-7618.

Sincerely,

Karp, Ackerman, Skabowski & Hogan

Activating Your Complimentary Credit Monitoring

To help protect your identity, we are offering a **complimentary** one-year membership of Experian's® ProtectMyID® Alert. This product helps detect possible misuse of your personal information and provides you with superior identity protection support focused on immediate identification and resolution of identity theft.

Activate ProtectMyID Now in Three Easy Steps

1. **ENSURE that you enroll by September 24, 2017** (Your code will not work after this date.)
2. **VISIT the ProtectMyID Website to enroll: www.protectmyid.com/redeem.**
3. **PROVIDE your Activation Code: «ACTIVATION_CODE».**

If you have questions or need an alternative to enrolling online, please call 1-877-288-8057 and provide engagement #PC-464

ADDITIONAL DETAILS REGARDING YOUR ONE-YEAR PROTECTMYID® MEMBERSHIP:

A credit card is not required for enrollment.

Once your ProtectMyID membership is activated, you will receive the following features:

- **Free Copy of your Experian Credit Report**
- **Surveillance Alerts for the following:**
 - **Daily Bureau Credit Monitoring:** Alerts of key changes and suspicious activity found on your Experian, Equifax® and TransUnion® credit reports.
- **Identity Theft Resolution and ProtectMyID ExtendCARE™:** Toll-free access to U.S.-based customer care and a dedicated Identity Theft Resolution Agent who will walk you through the process of fraud resolution from start to finish for seamless service. The agent will investigate each incident; help you contact credit grantors to dispute charges and close accounts, including credit, debit and medical insurance cards; assist with freezing credit files; and contact government agencies.
 - It is recognized that identity theft can happen months and even years after a data breach. To offer added protection, you will receive ExtendCARE™, which provides you with the same high level of Fraud Resolution support even after your ProtectMyID membership has expired.
- **\$1 Million Identity Theft Insurance*:** Immediately covers certain costs, including lost wages, private investigator fees and unauthorized electronic fund transfers.

**Activate your membership today at www.protectmyid.com/redeem
or call 1-877-288-8057 to register with the activation code above.**

Once your enrollment in ProtectMyID is complete, you should carefully review your credit report for inaccurate or suspicious items. If you have any questions about ProtectMyID, need help understanding something on your credit report or suspect that an item on your credit report may be fraudulent, please contact Experian's customer care team at 1-877-288-8057.

*Identity theft insurance is underwritten by insurance company subsidiaries or affiliates of AIG. The description herein is a summary and is intended for informational purposes only, and does not include all terms, conditions and exclusions of the policies described. Please refer to the actual policies for terms, conditions and exclusions of coverage. Coverage may not be available in all jurisdictions.

Additional Important Information

In the aftermath of similar incidents, some opportunistic criminals seek to fraudulently obtain personal information of affected individuals by claiming to be the business experiencing the breach. Please be extremely cautious when giving out personal information and do not disclose your Social Security number via e-mail (including to us). Do not respond to any e-mail requests from entities requesting your Social Security number, date of birth, financial account numbers, login/password information or other sensitive personal information. We will not ask you for your Social Security number, date of birth, financial account number or other sensitive personal information with regard to this incident. If you receive any written request or electronic request via e-mail purporting to be from KASH, and it looks suspicious, please notify us immediately. The IRS does not initiate contact with taxpayers by e-mail, fax or any social media tools to request personal financial information. If you receive an e-mail or similar request that appears to be from the IRS, the IRS suggests that you do not respond to any such requests. If you become aware that a false tax return has been filed with your name and Social Security number, in addition to taking the appropriate steps outlined by the IRS on their website, please notify us immediately.

As a precautionary measure, we recommend that you remain vigilant to protect against potential fraud and/or identity theft by, among other things, reviewing your account statements and credit reports closely. If you detect any suspicious activity on an account, you should promptly notify the financial institution or company with which the account is maintained. You should also promptly report any fraudulent activity or any suspected incidents of identity theft to proper law enforcement authorities, including the police and your state's attorney general, as well as the Federal Trade Commission ("FTC").

You may wish to review the tips provided by the FTC on fraud alerts, security/credit freezes and steps you can take to avoid identity theft. For more information and to contact the FTC, please visit www.ftc.gov/idtheft or call 1-877-ID-THEFT (1-877-438-4338). You may also contact the FTC at Federal Trade Commission, 600 Pennsylvania Avenue, NW, Washington, DC 20580.

You can also complete and submit IRS Form 14039, Identity Theft Affidavit which can be found at irs.gov/pub/irs-pdf/f14039.pdf. You can mail or fax the completed form to the IRS instructions included on the form. Additionally, the IRS offers further guidance for protecting your identity at the following website: <https://www.irs.gov/individuals/identity-protection>. There are a number of tools listed there that may be helpful you.

Credit Reports: You may obtain a free copy of your credit report once every 12 months from each of the three national credit reporting agencies by visiting <http://www.annualcreditreport.com>, by calling toll-free 1-877-322-8228, or by completing an Annual Credit Report Request Form and mailing it to Annual Credit Report Request Service, P.O. Box 105281, Atlanta, GA 30348. You can print a copy of the request form at: <https://www.annualcreditreport.com/cra/requestformfinal.pdf>.

Alternatively, you may elect to purchase a copy of your credit report by contacting one of the three national credit reporting agencies. Contact information for the three national credit reporting agencies for the purpose of requesting a copy of your credit report or for general inquiries, including obtaining information about fraud alerts and placing a security freeze on your credit files, is as follows:

Equifax
1-800-349-9960
www.equifax.com
P.O. Box 105788
Atlanta, GA 30348

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

TransUnion
1-888-909-8872
www.transunion.com
P.O. Box 2000
Chester, PA 19022

Fraud Alerts: You may want to consider placing a fraud alert on your credit report. An initial fraud alert is free and will stay on your credit file for at least 90 days. The alert informs creditors of possible fraudulent activity within your report and requests that creditors contact you prior to establishing any new accounts in your name. To place a fraud alert on your credit report, contact any of the three national credit reporting agencies using the contact information listed above. Additional information is available at <http://www.annualcreditreport.com>.

Credit and Security Freezes: You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze on your credit file, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may cause a delay should you attempt to obtain credit. In addition, you may incur fees for placing, lifting and/or removing a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax Security Freeze
P.O. Box 105788
Atlanta, GA 30348

Experian Security Freeze
P.O. Box 9554
Allen, TX 75013

TransUnion Security Freeze
Fraud Victim Assistance Department
P.O. Box 6790
Fullerton, CA 92834

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed above.