

June 7, 2018

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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 Lutz & Carr, CPAs, LLP ("Lutz & Carr") 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 February 1, 2018, the New York State Department of Taxation and Finance informed Lutz & Carr of unusual 2017 tax returns that had been filed for some of their clients. Upon learning of this, Lutz & Carr immediately engaged computer experts to investigate whether their systems were at risk. Although a full examination of their systems has not identified evidence of compromise to clients' information, it is possible that personal information, including names, Social Security numbers and tax information may have viewed or accessed by an unknown and unauthorized third party. Accordingly, Lutz & Carr is providing this notification as a courtesy to the Office of the New Hampshire Attorney General.

2. Number of New Hampshire residents potentially affected

Approximately two (2) New Hampshire residents were affected in this potential incident. Lutz & Carr sent the potentially impacted individuals letters notifying them of this incident on June 7, 2018. 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 Lutz & Carr has taken or plans to take relating to the potential incident

Upon learning of this issue, Lutz & Carr immediately engaged computer experts to investigate if its systems were at risk, and has been cooperating with the New York State Department of Taxation and

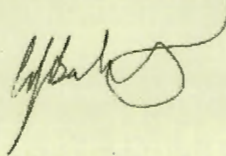
Finance and the IRS in their investigations. Lutz & Carr has also taken steps to continue to secure clients' information, including evaluating ways to enhance their security measures.

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



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Dear <<Name 1>>:

We are writing to inform you that we have been in contact with the IRS because some of our clients received a letter from the Internal Revenue Service asking to verify their identity. We have confirmed with the IRS that returns being filed by our clients are not being monitored, and that clients who received this letter filed tax returns matching certain criteria used by the IRS in the identity verification process.

We also learned from the New York State Department of Taxation and Finance ("NYS") that they had received unusual 2017 tax returns for a handful of our clients. On February 1, 2018, they informed us that none of these 2017 returns were prepared by us, but we were being contacted because we had prepared their 2016 tax returns.

Upon being contacted by NYS, we immediately engaged computer experts to investigate our systems. We have completed a full examination of our systems and found no evidence to suggest that our systems were compromised or your information on our systems is at risk. As a best practice, we recommend that you monitor your accounts for suspicious or unusual activity. In addition, out of an abundance of caution, we are providing you with resources to protect your information and recommend that you take advantage of these services.

We have arranged for you to enroll, at no cost to you, in an online credit monitoring service (*myTrueIdentity*) for 12 months provided by TransUnion Interactive, a subsidiary of TransUnion®, one of the three nationwide credit reporting companies.

To enroll in this service, go to the *myTrueIdentity* website at www.mytrueidentity.com and in the space referenced as "Enter Activation Code", enter the following 12-letter Activation Code <<Activation Code>> and follow the three steps to receive your credit monitoring service online within minutes.

If you do not have access to the Internet and wish to enroll in a similar offline, paper based, credit monitoring service, via U.S. Mail delivery, please call the TransUnion Fraud Response Services toll-free hotline at **1-855-288-5422**. When prompted, enter the following 6-digit telephone pass code <<6-digit Telephone Pass Code>> and follow the steps to enroll in the offline credit monitoring service, add an initial fraud alert to your credit file, or to speak to a TransUnion representative if you believe you may be a victim of identity theft.

You can sign up for the online or offline credit monitoring service anytime between now and <<Insert Date>>. Due to privacy laws, we cannot register you directly. Please note that credit monitoring services might not be available for individuals who do not have a credit file with TransUnion, or an address in the United States (or its territories) and a valid Social Security number. Enrolling in this service will not affect your credit score.

Once you are enrolled, you will be able to obtain 12 months of unlimited access to your TransUnion credit report and credit score. The daily credit monitoring service will notify you if there are any critical changes to your credit file at TransUnion, including fraud alerts, new inquiries, new accounts, new public records, late payments, change of address and more. The service also includes access to an identity restoration program that provides assistance in the event that your identity is compromised to help you restore your identity and up to \$1,000,000 in identity theft insurance with no deductible (Policy limitations and exclusions may apply).

We want to assure you that we are continuously evaluating ways to enhance the security of our systems and remain dedicated to protecting your personal information. Thank you for your understanding and continued support.

Should you have any questions or concern about these services, please contact 855-456-5215 between 9:00 am and 9:00 p.m. Eastern. Please also feel free to contact us directly at (212) 697-2299 if you have any further questions about this information.

Sincerely,

<<IMSG>>

Lutz & Carr, CPAs

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 three nationwide 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
freeze.transunion.com
800-680-7289

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