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April 27, 2018

Attorney General Michael A. Delaney
Office of the Attorney General
33 Capitol Street
Concord, NH 03301

Re: McMahan, Thomson & Associates – Incident Notification

Dear Attorney General Delaney:

McDonald Hopkins PLC represents McMahan, Thomson & Associates ("McMahan"). I write to provide notification concerning an incident that may affect the security of personal information of Three (3) New Hampshire residents. McMahan's investigation is ongoing and this notification will be supplemented with any new significant facts or findings subsequent to this submission, if any. By providing this notice, McMahan does not waive any rights or defenses regarding the applicability of New Hampshire law or personal jurisdiction.

McMahan recently learned that our computer system may be infected with malware. Upon learning of the issue, McMahan promptly commenced an investigation. As part of the investigation McMahan engaged external cybersecurity professionals that regularly investigate and analyze these types of incidents. The forensic investigation concluded that an unauthorized third party accessed their computer system between December 2, 2017 and December 8, 2017, and may have acquired certain client information. McMahan has no evidence that any of the information was actually acquired by the unauthorized third party. Nevertheless, out of an abundance of caution, McMahan provided notice to potentially affected individuals.

An extensive manual document review, which concluded on March 27, 2018, confirmed that information that was contained in the files that were potentially accessed included name, address, and Social Security number.

To date, McMahan is not aware of any confirmed instances of identity fraud as a direct result of this incident. Nevertheless, McMahan wanted to make you (and the affected residents) aware of the incident and explain the steps McMahan is taking to help safeguard the residents against identity fraud. McMahan provided the New Hampshire residents with written notice of this incident commencing on April 27, 2018, in substantially the same form as the letter attached hereto. McMahan is offering the residents a complimentary membership with a credit monitoring and identity theft protection service. McMahan will provide dedicated call center support to answer questions. McMahan has advised the residents to remain vigilant in reviewing financial account statements for fraudulent or irregular activity. McMahan has advised the residents about

the process for placing a fraud alert on their credit files, placing a security freeze, and obtaining a free credit report. The residents have also been provided with the contact information for the consumer reporting agencies and the Federal Trade Commission.

McMahan is committed to maintaining the privacy of personal information and have taken many precautions to safeguard it. McMahan continually evaluates and modifies its practices to enhance the security and privacy of personal information.

Should you have any questions regarding this notification, please contact me at (248) 220-1354 or jgiszczak@mcdonaldhopkins.com.

Sincerely,

James J. Giszczak

Encl.

McMAHAN, THOMSON & ASSOCIATES
C.P.A.s CONSULTANTS

Return Mail Processing Center
PO Box 6336
Portland, OR 97228-6336

IMPORTANT INFORMATION
PLEASE REVIEW CAREFULLY

[redacted]

Dear [redacted]

The privacy of your personal information is of utmost importance to McMahan, Thomson and Associates, PC. We are writing to provide you with important information about a recent incident which involves the security of some of your personal information that was supplied to us. We want to provide you with information regarding the incident and explain the services we are making available to help safeguard you against identity fraud. We also are providing additional steps you can take to help further protect your information.

What Happened?

We recently learned that our computer system may be infected with malware.

What We Are Doing.

Upon learning of the issue, we promptly commenced an investigation. As part of our investigation we engaged external cybersecurity professionals that regularly investigate and analyze these types of incidents. The forensic investigation concluded that an unauthorized third party accessed our computer system between December 2, 2017 and December 8, 2017, and may have acquired certain client information, including yours.

We have no evidence that any of the information was actually acquired by the unauthorized third party. Nevertheless, out of an abundance of caution, we want to make you aware of the incident.

What Information Was Involved?

An extensive manual document review, which concluded on March 27, 2018, confirmed that your information that was contained in the files that were potentially accessed included your name, address, and Social Security number, and may have included your driver's license number. The potentially compromised information included the personal information of primary taxpayers, spouses and dependents, if applicable. Each impacted individual will be notified separately of the incident.

What You Can Do.

To protect you from potential misuse of your information we are providing you with 12 months of free credit monitoring and identity theft protection services through TransUnion. This service helps detect possible misuse of your personal information and provides you with identity protection services focused on immediate identification and resolution of identity theft. This service is completely free to you and enrolling in this program will not hurt your credit score. For more information on identity theft prevention, including instructions on how to activate your complimentary one-year membership, please see the additional information provided in this letter. This letter also provides other precautionary measures you can take to protect your personal information, including placing a Fraud Alert, placing a Security Freeze, and/or obtaining a free credit report.

Additionally, you should always remain vigilant in reviewing your financial account statements and credit reports for fraudulent or irregular activity on a regular basis.

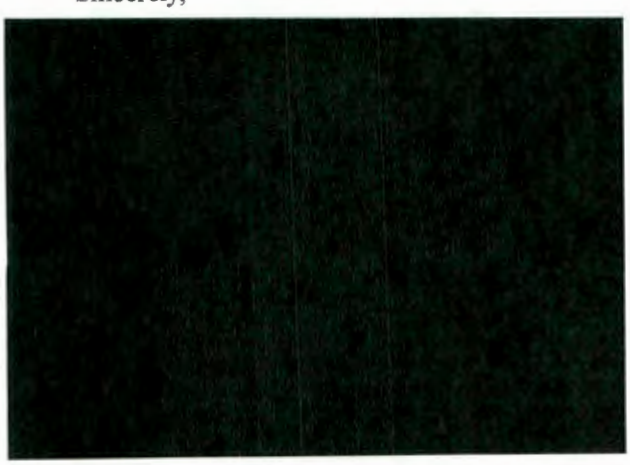
Additional information regarding preventing tax related identity theft can be found at http://www.irs.gov/uac/Identity-Protection.

For More Information.

Please accept our apology that this incident occurred. We are committed to maintaining the privacy of our clients' information and have taken many precautions to help safeguard it. We continually evaluate and modify our practices to enhance the security and privacy of our clients' information, and have taken steps to prevent further unauthorized access to client records.

If you have any further questions regarding this incident, please call our dedicated and confidential toll-free response line that we have set up to respond to questions at [redacted]. This response line is staffed with professionals familiar with this incident and knowledgeable on what you can do to protect against misuse of your information. The response line is available Monday through Friday, 9 a.m. to 9 p.m. Eastern Time.

Sincerely,



McMahan, Thomson & Associates,
C.P.A.s and Consultants

– ADDITIONAL PRIVACY SAFEGUARDS INFORMATION –

1. Enrolling in Complimentary 12-Month Credit Monitoring.

As a safeguard, we have arranged for you to enroll, at no cost to you, in an online credit monitoring service (*myTrueIdentity*) for one year 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 [redacted] and in the space referenced as "Enter Activation Code", enter the following 12-letter Activation Code [redacted] 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 [redacted]. When prompted, enter the following 6-digit telephone pass code [redacted] 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 [redacted] 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 one year 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 files 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.)

2. Placing a Fraud Alert.

Whether or not you choose to use the complimentary 12 month credit monitoring services, we recommend that you place an initial 90-day "Fraud Alert" on your credit files, at no charge. A fraud alert tells creditors to contact you personally before they open any new accounts. To place a fraud alert, call any one of the three major credit bureaus at the numbers listed below. As soon as one credit bureau confirms your fraud alert, they will notify the others.

Equifax	**Experian**	**TransUnion**
P.O. Box 105069	P.O. Box 2002	P.O. Box 2000
Atlanta, GA 30348	Allen, TX 75013	Chester, PA 19022
www.equifax.com	www.experian.com	www.transunion.com
1-800-525-6285	1-888-397-3742	1-800-680-7289

3. Consider Placing a Security Freeze on Your Credit File.

If you are very concerned about becoming a victim of fraud or identity theft, you may request a "Security Freeze" be placed on your credit file. A security freeze prohibits, with certain specific exceptions, the consumer reporting agencies from releasing your credit report or any information from it without your express authorization. You may place a security freeze on your credit report by sending a request in writing, by mail, to all three nationwide credit reporting companies. To find out more on how to place a security freeze, you can use the following contact information:

Equifax Security Freeze	**Experian Security Freeze**	**TransUnion Security Freeze**
PO Box 105788	PO Box 9554	P.O. Box 2000
Atlanta, GA 30348	Allen, TX 75013	Chester, PA 19022
https://www.freeze.equifax.com	http://experian.com/freeze	http://www.transunion.com/securityfreeze
1-800-685-1111	1-888-397-3742	1-800-680-7289

Please note that there may be a charge associated with placing, temporarily lifting, or removing a security freeze with each of the above credit reporting companies. These fees vary by state, so please call or visit the credit reporting agencies' websites to find out the specific costs applicable to the State in which you currently reside.

If you decide to place a Security Freeze on your credit file, in order to do so without paying a fee, you will need to send a copy of a valid identity theft report or police report, by mail, to each credit reporting company to show that you are a victim of identity theft and are eligible for free security freeze services. If your personal information has been used to file a false tax return, to open an account or to attempt to open an account in your name or to commit fraud or other crimes against you, you may file a police report in the City in which you currently reside.

If you do place a security freeze prior to enrolling in the credit monitoring service as described above, you will need to remove the freeze in order to sign up for the credit monitoring. After you sign up for the credit monitoring service, you may refreeze your credit file. We encourage you to wait to place a security freeze on your credit file until you have enrolled in the credit monitoring service to avoid paying additional fees related to placing an initial security freeze on your credit file, temporarily lifting or removing the security freeze and subsequently refreezing your credit file.

4. Obtaining a Free Credit Report.

Under federal law, you are entitled to one free credit report every 12 months from each of the above three major nationwide credit reporting companies. Call **1-877-322-8228** or request your free credit reports online at **www.annualcreditreport.com**. Once you receive your credit reports, review them for discrepancies. Identify any accounts you did not open or inquiries from creditors that you did not authorize. Verify all information is correct. If you have questions or notice incorrect information, contact the credit reporting company.

5. Additional Helpful Resources.

Even if you do not find any suspicious activity on your initial credit reports, the Federal Trade Commission (FTC) recommends that you check your credit reports periodically. Checking your credit report periodically can help you spot problems and address them quickly.

If you find suspicious activity on your credit reports or have reason to believe your information is being misused, call your local law enforcement agency and file a police report. Be sure to obtain a copy of the police report, as many creditors will want the information it contains to absolve you of the fraudulent debts. You may also file a complaint with the FTC by contacting them on the web at www.ftc.gov/idtheft, by phone at 1-877-IDTHEFT (1-877-438-4338), or by mail at Federal Trade Commission, Consumer Response Center, 600 Pennsylvania Avenue, NW, Washington, DC 20580. Your complaint will be added to the FTC's Identity Theft Data Clearinghouse, where it will be accessible to law enforcement for their investigations. In addition, you may obtain information from the FTC about fraud alerts and security freezes.

North Carolina Residents: You may obtain information about preventing identity theft from the North Carolina Attorney General's Office: Office of the Attorney General of North Carolina, Department of Justice, 9001 Mail Service Center, Raleigh, NC 27699-9001, www.ncdoj.gov/, Telephone: 877-566-7226.

Oregon Residents: You may obtain information about preventing identity theft from the Oregon Attorney General's Office: Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392

6. Reporting Identity Fraud to the IRS.

If you believe you are a victim of identity fraud AND it is affecting your federal tax records (or may affect them at some time in the future), such as your attempt to file your federal tax returns electronically was rejected or if you received a notice from the IRS indicating someone was otherwise using your Social Security number, it is recommended you do the following:

- Contact your tax preparer, if you have one
- File an Identity Theft Affidavit (Form 14039) with the IRS. The form can be downloaded at: https://www.irs.gov/pub/irs-pdf/f14039.pdf.
- Call the IRS at (800) 908-4490, ext. 245 to report the situation. The unit office is open Monday through Friday from 7 am to 7 pm
- Report the situation to your local police or law enforcement department

Additional information regarding preventing tax related identity theft can be found at http://www.irs.gov/uac/Identity-Protection.

7. Reporting Identity Fraud to the Social Security Administration.

If you believe that you are a victim of identity fraud AND it is affecting your Social Security account or records, you may contact the Social Security Administration at 1-800-772-1213 or visit https://secure.ssa.gov/acu/IPS_INTR/blockaccess. You also may review earnings posted to your record on your Social Security Statement on www.socialsecurity.gov/myaccount.

- The Social Security Administration has published Identity Theft and Your Social Security Number at: https://www.ssa.gov/pubs/EN-05-10064.pdf.