



MULLEN
COUGHLIN_{LLC}

RECEIVED

JUL 24 2017

CONSUMER PROTECTION

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1275 Drummers Lane, Suite 302
Wayne, PA 19087

July 19, 2017

VIA U.S. MAIL

Attorney General Joseph Foster
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 Foster:

We represent Whiting & Company, LLC, (“Whiting”), 1100 W. White River Blvd., Muncie, IN, 47303, and are writing as a supplement to our June 30, 2017 correspondence to notify your office of an incident that may affect the security of personal information relating to one (1) New Hampshire resident. 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, Whiting does not waive any rights or defenses regarding the applicability of New Hampshire law or personal jurisdiction.

Nature of the Data Event

Whiting was recently the victim of a ransomware attack in which a number of files in its system were encrypted to prevent them from accessing the files. Upon discovering the ransomware, Whiting quickly moved to restore its files and to figure out how the attack occurred. A leading forensic investigation firm was retained to assist with these efforts. On April 12, 2017, it was determined that there was unauthorized access to client data beyond the file encryption. Since the unauthorized access to client data was discovered, Whiting has been working to identify the specific data accessed and to whom that data may relate. Through this review, it was determined that the following types of information relating to clients, their dependents, and/or business shareholders may have been accessed: name, date of birth, address, driver’s license number, Social Security number, financial account information, and/or medical information, if contained in the compromised tax files.

Notice to New Hampshire Resident

On July 18, 2017, Whiting began providing written notice of this incident to all affected individuals, which includes one (1) New Hampshire resident. 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

Upon discovering the unauthorized access to personal information, Whiting moved quickly to identify those that may be affected, to put in place resources to assist them, and to provide them with notice of this incident. Whiting is also working to implement additional safeguards to protect the security of information in its system.

Whiting is providing all potentially affected individuals access to two (2) free years of credit monitoring and identity repair 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, Whiting 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, 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. Whiting is also providing written notice of this incident to other state regulators as necessary. Whiting has provided notice of this incident to the IRS 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 267-930-4786.

Very truly yours,



Ryan Loughlin of
MULLEN COUGHLIN LLC

Exhibit A



00001
ACD1234

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

July 18, 2017

Re: Notice of Data Breach

Dear John Sample:

Whitinger & Company, LLC (“Whitinger”) is writing to inform you of a recent incident that may impact the security of your personal information. We wanted to provide you with notice of this incident, our response, and steps you can take to better protect against fraud, should you feel it necessary to do so.

What Happened? Like many companies, we were recently the victim of a ransomware attack in which a number of files in our system were encrypted to prevent us from accessing them. Upon discovering the ransomware, we quickly moved to restore our files and to figure out how the attack occurred. A leading forensic investigation firm was retained to assist with these efforts. On April 12, 2017, we determined that there was unauthorized access to client data beyond the file encryption. Since the unauthorized access to client data was discovered, we have been diligently working to identify the specific data accessed and to whom that data may relate. On or around June 20, 2017, the investigation concluded that the unauthorized access to the files on our system occurred between January 29, 2017 and March 3, 2017.

What Information Was Involved? The investigation has determined certain personal information related to you may have been accessed. This information may include the following categories of information: name, date of birth, address, driver's license number, Social Security number, financial account information, and/or medical information, if contained in your individual tax file.

What We Are Doing. The confidentiality, privacy, and security of information in our care is one of our highest priorities. Whitinger has a number of security measures in place to protect the 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 protect the security of information in our systems. We have contacted the IRS, the FBI, and will be contacting the relevant state Attorneys General.



As an added precaution, we have arranged to have AllClear ID protect your identity for 24 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 24 months. The cost of this service will be paid for by Whiting. It is incumbent upon you to enroll in these services, as we are not able to act on your behalf to enroll you in the credit monitoring service.

AllClear Identity Repair: This service is automatically available to you with no enrollment required. If a problem arises, simply call 1-855-731-6015 and a dedicated investigator will help recover financial losses, restore your credit and make sure your identity is returned to its proper condition.

AllClear Credit Monitoring: This service offers additional layers of protection including credit monitoring and a \$1 million identity theft insurance policy. For a child under 18 years old, AllClear ID ChildScan identifies acts of credit, criminal, medical or employment fraud against children by searching thousands of public databases for use of your child's information. To use 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 1-855-731-6015 using the following redemption code: Redemption Code.


Please note: Additional steps may be required by you in order to activate your phone alerts and monitoring options.

What You Can Do. You can review the enclosed "Steps You Can Take to Prevent Identity Theft and Fraud." You can also enroll to receive the free credit monitoring and identity repair services described above.

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 call our dedicated assistance line at 1-855-731-6015 (toll free), Monday through Saturday, 8:00 a.m. to 8:00 p.m. CDT.

Whiting 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,



Linn A. Crull
Managing Member, Whiting & Company, LLC

STEPS YOU CAN TAKE TO PREVENT IDENTITY THEFT AND FRAUD

While we continue to investigate, you may take direct action to further protect against possible identity theft or financial loss.

We encourage you to remain vigilant against incidents of identity theft and fraud, to review your account statements, and to monitor your 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.

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

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. 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. 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

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

You can further educate yourself regarding identity theft, fraud alerts, and the steps you can take to protect yourself, by contacting the Federal Trade Commission or your state Attorney General. Information on your rights pursuant to the Fair Credit Reporting Act is available at



www.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf, or by contacting the Federal Trade Commission. 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. **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. **For Rhode Island residents**, the Attorney General can be contacted by mail at 150 South Main Street, Providence, RI 02903; by phone at 1-401-274-4400; and online at www.riag.ri.gov. A total of 1 Rhode Island resident may be impacted by this incident. 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 crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that they have been a victim. Instances of known or suspected identity theft should also be reported to law enforcement. This notice has not been delayed by law enforcement.