



STATE OF NH
DEPT OF JUSTICE
2017 APR 24 AM 11:22

April 21, 2017

Gregory J. Bautista
914.872.7839 (direct)
Gregory.Bautista@wilsonelser.com

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 Wild, Maney & Resnick, LLP (“WMR”), 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 March 8, 2017, WMR became aware that some clients’ tax information stored within their tax preparation software may have been accessed by an unknown, unauthorized third-party. Upon learning of this, WMR immediately contacted the IRS Criminal Investigation Division and engaged computer information technology experts to investigate the cause of this incident. The investigation determined that personally identifiable information (“PII”), including names, addresses, Social Security numbers and tax information may have been compromised.

2. Number of New Hampshire residents potentially affected

Approximately 10 New Hampshire residents were affected in this potential incident. WMR sent the potentially impacted individuals letters notifying them of this incident on April 21, 2017. 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 you have taken or plan to take relating to the potential incident

Upon learning of this, WMR immediately contacted the IRS Criminal Investigation Division and engaged computer information technology experts to investigate the cause of this incident and help prevent the unauthorized use of client information. WMR has also reviewed and enhanced its security policies and

1133 Westchester Avenue • White Plains, NY 10604 • p 914.323.7000 • f 914.323.7001

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wilsonelser.com

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procedures, and has provided its employees with the resources necessary to recognize potential security threats to client information.

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



WILD, MANEY & RESNICK, LLP • Certified Public Accountants
 185 Froehlich Farm Boulevard • Woodbury, New York 11797
 T: 516.364.8898 • T: 516.938.1040 • F: 516.364.3717

C/O ID Experts
 PO Box 10356
 Dublin, Ohio 43017-5556

To Enroll, Please Call:
 1-855-474-3861
 Or Visit: www.myidcare.com/wmrclients
 Enrollment Code: [XXXXXXXX]

April 21, 2017

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 <<city>>, <<state>> <<zip>>

STATE OF NH
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Dear [Name],

We are writing to inform you of a recent data security incident that may have resulted in the disclosure of your name and Social Security number. We take the security of your information very seriously and sincerely apologize for any inconvenience this incident may cause. This letter contains information about steps you can take to protect your information and resources we are making available to help you.

What happened and what information was involved:

On March 8, 2017, Wild, Maney & Resnick, LLP ("WMR"), suspected that an unknown, unauthorized third-party may have accessed clients' tax information stored within our tax preparation software. This incident was identified after we learned that tax returns had been filed by an unknown third-party for some clients of WMR. In response, we immediately notified the Internal Revenue Service (IRS) Criminal Investigation Division (CID) and engaged computer information technology (IT) experts to investigate the cause of this incident. The investigation determined that information including your name, address, date of birth, Social Security number and tax information may have been accessed by an unauthorized and unknown third-party.

What we are doing and what you can do:

Because we value you and the safety of your information, we have arranged with ID Experts®, a data breach and recovery services expert, to provide you with MyIDCare™ services at no charge to you. MyIDCare services include:

- 12 months of Credit and CyberScan monitoring;
- \$1,000,000 insurance reimbursement policy;
- Exclusive educational materials; and
- Fully managed Identity Theft Recovery Services (with this protection, MyIDCare will help you resolve issues if your identity is compromised).

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling 1-855-474-3861 or going to www.myidcare.com/wmrclients and using the Enrollment Code provided above. Please note the deadline to enroll is July 22, 2017.

We want to assure you that we have taken considerable steps to prevent a similar event from occurring in the future. We are working closely with IT security experts, the IRS and other professionals to help prevent the unauthorized use of client information. We have also reviewed and enhanced our security policies and procedures, and have provided our employees with the resources necessary to recognize potential security threats to client information.

For more information:

We sincerely regret any inconvenience that this incident may cause you, and remain dedicated to protecting your personal information. Should you have any questions or concerns, please contact 1-855-474-3861 between 8:00 a.m. and 8:00 p.m. Eastern or visit www.myidcare.com/wmrclients.

Sincerely,

A handwritten signature in black ink that reads "Wild, Maney & Resnick LLP". The signature is written in a cursive, slightly slanted style.

Wild, Maney & Resnick, LLP

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 nationwide three 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/bcp/edu/microsites/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
www.transunion.com
888-680-7289

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



WILD, MANEY & RESNICK, LLP • Certified Public Accountants
 185 Froehlich Farm Boulevard • Woodbury, New York 11797
 T: 516.364.8888 • T: 516.938.1040 • F: 516.364.3717

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April 21, 2017

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 <<name_addr_3>>
 <<name_addr_4>>
 <<name_addr_5>>
 <<city>>, <<state>> <<zip>>

Dear Parent or Guardian of [Name],

We are writing to inform you of a recent data security incident that may have resulted in the disclosure of your name and Social Security number. We take the security of your information very seriously and sincerely apologize for any inconvenience this incident may cause. This letter contains information about steps you can take to protect your information and resources we are making available to help you.

What happened and what information was involved:

On March 8, 2017, Wild, Maney & Resnick, LLP (“WMR”), suspected that an unknown, unauthorized third-party may have accessed clients’ tax information stored within our tax preparation software. This incident was identified after we learned that tax returns had been filed by an unknown third-party for some clients of WMR. In response, we immediately notified the Internal Revenue Service (IRS) Criminal Investigation Division (CID) and engaged computer information technology (IT) experts to investigate the cause of this incident. The investigation determined that information including your name, address, date of birth, Social Security number and tax information may have been accessed by an unauthorized and unknown third-party.

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- 12 months of Credit and CyberScan monitoring;
- \$1,000,000 insurance reimbursement policy;
- Exclusive educational materials; and
- Fully managed Identity Theft Recovery Services (with this protection, MyIDCare will help you resolve issues if your identity is compromised).

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling 1-855-474-3861 or going to www.myidcare.com/wmrclients and using the Enrollment Code provided above. Please note the deadline to enroll is July 22, 2017.

**Please note that minors under the age of 18 should be enrolled as a dependent on their parent/guardian’s membership and not into a separate membership. Credit monitoring will not apply as minors are under the age to secure credit. All other services provided in the membership, including Cyberscan monitoring, are applicable.

We want to assure you that we have taken considerable steps to prevent a similar event from occurring in the future. We are working closely with IT security experts, the IRS and other professionals to help prevent the unauthorized use of client information. We have also reviewed and enhanced our security policies and procedures, and have provided our employees with the resources necessary to recognize potential security threats to client information.

For more information:

We sincerely regret any inconvenience that this incident may cause you, and remain dedicated to protecting your personal information. Should you have any questions or concerns, please contact 1-855-474-3861 between 8:00 a.m. and 8:00 p.m. Eastern or visit www.myidcare.com/wmrclients.

Sincerely,

A handwritten signature in black ink that reads "Wild, Maney & Resnick LLP". The signature is written in a cursive, flowing style.

Wild, Maney & Resnick, LLP

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State law advises you to report any suspected identity theft to law enforcement or to the Attorney General.

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**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/bcp/edu/microsites/idtheft

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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.

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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
www.transunion.com
888-680-7289

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