

16792



Certified Public Accountants
and Financial Advisors

C/O ID Experts

<<Return Address>>

<<Return Address>>

To Enroll, Please Call:

1-833-979-2227

Or Visit:

<https://app.myidcare.com/account-creation/protect>

Enrollment Code:

<<XXXXXXXXXX>>

<<First Name>> <<Last Name>>

<<Address1>> <<Address2>>

<<City>>, <<State>> <<Zip>>

April 17, 2020

Subject: Notice of Data Breach

Dear <<First Name>> <<Last Name>>:

I am writing to inform you of a data security incident that may have affected your personal information. At Squar Milner LLP ("Squar Milner"), we take the privacy and security of all personal information within our possession very seriously. That is why we are contacting you, offering you complimentary credit monitoring and identity theft restoration services, and informing you about steps that can be taken to help protect your personal information.

Under Massachusetts law, you have the right to obtain any police report filed in regard to this incident. If you are the victim of identity theft, you also have the right to file a police report and obtain a copy of it.

You have the right to place a security freeze on your credit report. A security freeze prohibits a consumer reporting agency from releasing any information from a consumer's credit report without written authorization. However, please be aware 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.

To place a security freeze on your credit report, you must contact **each** of the three major consumer reporting agencies:

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

Experian Security Freeze: P.O. Box 9554, Allen, TX 75013, 1-888-397-3742, www.experian.com/freeze/center.html

TransUnion Security Freeze: P.O. Box 2000, Chester, PA, 19016, 1-888-909-8872, freeze.transunion.com

To request a security freeze, you will need to provide the following information:

1. Full name and any suffixes;
2. Social Security number;
3. Date of birth;
4. Addresses where your child has lived over the prior five years;
5. Proof of current address such as a current utility bill or telephone bill;
6. A legible photocopy of a government issued identification card (state driver's license or ID card, military identification, etc.)

The consumer reporting agencies have three (3) business days after receiving your request to place a security freeze on your credit report. The credit bureaus must also send written confirmation to you within five (5) business days and provide you with a unique personal identification number (PIN) or password, or both that can be used by you to authorize the removal or lifting of the security freeze.

To lift the security freeze in order to allow a specific entity or individual access to your credit report, you must call or send a request to the consumer reporting agencies and include proper identification (name, address, and Social Security Number) and the PIN or password provided to you when you placed the security freeze as well as the identities of those entities or individuals you would like to receive your credit report or the specific period of time you want the credit report available. The consumer reporting agencies have three (3) business days after receiving your request to lift the security freeze for those identified entities or for the specified period of time.

To remove the security freeze, you must send a request to each of the three consumer reporting agencies and include proper identification (name, address, and Social Security Number) and the PIN or password provided to you when you placed the security freeze. The consumer reporting agencies have three (3) business days after receiving your request to remove the security freeze. No fee is required to be paid to any of the consumer reporting agencies to place, lift or remove a security freeze.

In order to determine whether any unauthorized credit was obtained with your information, you may obtain a copy of your credit report at www.annualcreditreport.com or 877-322-8228. You may also request information on how to place a fraud alert by contacting any of the above consumer reporting agencies. A fraud alert is intended to alert you if someone attempts to obtain credit in your name without your consent. It is recommended that you remain vigilant for any incidents of fraud or identity theft by reviewing credit card account statements and your credit report for unauthorized activity. You may also contact the Federal Trade Commission (FTC) to learn more about how to prevent identity theft:

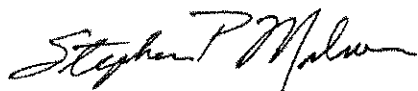
FTC, Consumer Response Center, 600 Pennsylvania Avenue, NW, Washington, D.C. 20580,
www.ftc.gov/bcp/edu/microsites/idtheft/, 877-IDTHEFT (438-4338).

As referenced above, we have secured the services of ID Experts to provide credit monitoring and identity theft restoration services at no cost to you for 24 months. The services provided by ID Experts include 24 months of credit monitoring, dark web monitoring, \$1 million identity fraud loss reimbursement, and fully managed identity recovery services. The deadline to enroll in these services is July 17, 2020. To activate your ID Experts membership and start monitoring your personal information, please visit <https://app.myidcare.com/account-creation/protect>. Your enrollment code is <<XXXXXXXXXX>>.

We recommend that you review the guidance in this letter. If you have questions or need assistance, please contact ID Experts at 1-833-979-2227 Monday through Friday from 6 am - 6 pm Pacific Time. ID Experts representatives are fully versed on this incident and can answer any questions you may have regarding the protection of your personal information.

Thank you for your loyalty to Squar Milner and your patience through this incident. We take your trust in us and this matter very seriously and we deeply regret any worry or inconvenience that this may cause you.

Sincerely,



Stephen P. Milner
Managing Partner
Squar Milner LLP

STEPS YOU CAN TAKE TO FURTHER PROTECT YOUR INFORMATION

Review Your Account Statements and Notify Law Enforcement of Suspicious Activity: As a precautionary measure, we recommend that you remain vigilant by reviewing 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 also should promptly report any fraudulent activity or any suspected incidence of identity theft to proper law enforcement authorities, your state attorney general, and/or the Federal Trade Commission (FTC).

Copy of Credit Report: In order to determine whether any unauthorized credit was obtained with your child's information, you may obtain a free copy of your child's credit report, if applicable, from each of the three major credit reporting agencies once every 12 months by visiting <http://www.annualcreditreport.com/>, calling toll-free 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 this form at <https://www.annualcreditreport.com/cra/requestformfinal.pdf>. You also can contact one of the following three national credit reporting agencies:

TransUnion
P.O. Box 1000
Chester, PA 19016
1-877-322-8228
www.transunion.com

Experian
P.O. Box 9532
Allen, TX 75013
1-888-397-3742
www.experian.com

Equifax
P.O. Box 105851
Atlanta, GA 30348
1-800-525-6285
www.equifax.com

Free Annual Report
P.O. Box 105281
Atlanta, GA 30348
1-877-322-8228
annualcreditreport.com

Fraud Alert: You may want to consider placing a fraud alert on your child's credit report. An initial fraud alert is free and will stay on the credit file for at least 90 days. A fraud alert is intended to alert you if someone attempts to obtain credit in your child's name without their consent. To place a fraud alert, contact any of the three credit reporting agencies identified above. Additional information is available at <http://www.annualcreditreport.com>.

Security Freeze: You have the right to put a security freeze on a credit file. This will prevent new credit from being opened in your child's name without the use of a PIN number that is issued to you when you initiate the freeze. A security freeze is designed to prevent potential creditors from accessing your child's credit report without consent. As a result, using a security freeze may interfere with or delay the ability to obtain credit. You must separately place a security freeze on your child's credit file with each credit reporting agency. There is no charge to place, lift or remove the security freeze. In order to place a security freeze, you may be required to provide the consumer reporting agency with identifying information, including your child's full name, Social Security number, date of birth, current and previous addresses, a copy of a state-issued identification card, and a recent utility bill, bank statement or insurance statement.

Additional Free Resources: You can obtain information from the consumer reporting agencies, the FTC or from your respective state Attorney General about steps you can take toward preventing identity theft. You may report suspected identity theft to local law enforcement, including to the FTC or to the Attorney General in your state. Residents of Maryland, North Carolina, and Rhode Island can obtain more information from their Attorneys General using the contact information below.

Federal Trade Commission
600 Pennsylvania Ave, NW
Washington, DC 20580
consumer.ftc.gov, and
www.ftc.gov/idtheft
1-877-438-4338

Maryland Attorney General
200 St. Paul Place
Baltimore, MD 21202
oag.state.md.us
1-888-743-0023

North Carolina Attorney General
9001 Mail Service Center
Raleigh, NC 27699
ncdoj.gov
1-877-566-7226

Rhode Island Attorney General
150 South Main Street
Providence, RI 02903
<http://www.riag.ri.gov>
401-274-4400

Consumers also have certain rights under the Fair Credit Reporting Act (FCRA), including: to know what is in their file; to dispute incomplete or inaccurate information; to have consumer reporting agencies correct or delete inaccurate, incomplete, or unverifiable information, as well as others. For more information about the FCRA, and your rights pursuant to the FCRA, please visit http://files.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf.



Certified Public Accountants
and Financial Advisors

C/O ID Experts

<<Return Address>>

<<Return Address>>

To the Parent / Guardian of:

<<First Name>> <<Last Name>>

<<Address1>> <<Address2>>

<<City>>, <<State>> <<Zip>>

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April 17, 2020

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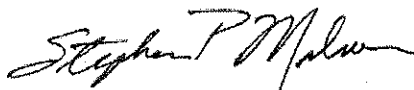
FTC, Consumer Response Center, 600 Pennsylvania Avenue, NW, Washington, D.C. 20580,
www.ftc.gov/bcp/edu/microsites/idtheft/, 877-IDTHEFT (438-4338).

As referenced above, we have secured the services of ID Experts to provide identity theft restoration services at no cost to you for 24 months on your child's behalf. The services provided by ID Experts include 24 months of fully managed recovery services and \$1 million identity fraud loss reimbursement. The deadline to enroll in these services is July 17, 2020. To activate your child's ID Experts membership and start monitoring your child's personal information, please visit <https://app.myidcare.com/account-creation/protect>. Your enrollment code is <<XXXXXXXXXX>>.

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Thank you for your loyalty to Squar Milner and your patience through this incident. We take your trust in us and this matter very seriously and we deeply regret any worry or inconvenience that this may cause you.

Sincerely,



Stephen P. Milner
Managing Partner
Squar Milner LLP

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|---|---|--|---|
| TransUnion P.O. Box 1000 Chester, PA 19016 1-877-322-8228 www.transunion.com | Experian P.O. Box 9532 Allen, TX 75013 1-888-397-3742 www.experian.com | Equifax P.O. Box 105851 Atlanta, GA 30348 1-800-525-6285 www.equifax.com | Free Annual Report P.O. Box 105281 Atlanta, GA 30348 1-877-322-8228 annualcreditreport.com |
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| Federal Trade Commission 600 Pennsylvania Ave, NW Washington, DC 20580 consumer.ftc.gov , and www.ftc.gov/idtheft 1-877-438-4338 | Maryland Attorney General 200 St. Paul Place Baltimore, MD 21202 oag.state.md.us 1-888-743-0023 | North Carolina Attorney General 9001 Mail Service Center Raleigh, NC 27699 ncdoj.gov 1-877-566-7226 | Rhode Island Attorney General 150 South Main Street Providence, RI 02903 http://www.riag.ri.gov 401-274-4400 |
|---|---|---|--|

Consumers also have certain rights under the Fair Credit Reporting Act (FCRA), including: to know what is in their file; to dispute incomplete or inaccurate information; to have consumer reporting agencies correct or delete inaccurate, incomplete, or unverifiable information, as well as others. For more information about the FCRA, and your rights pursuant to the FCRA, please visit http://files.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf.



Alyssa R. Watzman
1700 Lincoln Street, Suite 4000
Denver, Colorado 80203
Alyssa.Watzman@lewisbrisbois.com
Direct: 720.292.2052

April 17, 2020

VIA E-MAIL

Undersecretary Edward A. Palleschi
Office of Consumer Affairs & Business Regulation
501 Boylston Street, Suite 5100
Boston, MA 02116
Email: data.breaches@state.ma.us

Re: Notice of Data Security Incident

Dear Undersecretary Palleschi:

We represent Squar Milner LLP ("Squar Milner"), an accounting firm headquartered in Orange County, California that provides a variety of professional services, including audit, tax, consulting, wealth management, and international services, to its clients. This letter is being sent because personal information belonging to certain Massachusetts residents may have been affected in connection with a data security incident recently experienced by Squar Milner.

1. Nature of the incident.

On March 25, 2020, Squar Milner learned of an issue preventing the processing of a Squar Milner client's tax returns. Upon receipt of this information, Squar Milner immediately began an investigation through which Squar Milner determined that credentials required to access the system in which this client's information was stored may have been compromised. Squar Milner then immediately took steps to secure the system and the information stored therein. On March 26, 2020, Squar Milner learned that tax information belonging to certain other Squar Milner clients may have been accessed without authorization as well. Squar Milner then promptly notified the Federal Bureau of Investigation, the California Franchise Tax Board, and the Internal Revenue Service of this incident in an attempt to help prevent fraudulent activity. Squar Milner also engaged independent cybersecurity experts to investigate. At this time, Squar Milner has determined that the personal information of certain Massachusetts residents may have been affected.

The information potentially impacted as a result of this incident may have included notified individuals' names, addresses, Social Security numbers or Tax ID numbers, and information pertaining to prior tax filings.

2. Number of Massachusetts residents affected.

Squar Milner notified eleven (11) Massachusetts residents regarding this incident. Notification

ARIZONA • CALIFORNIA • COLORADO • CONNECTICUT • FLORIDA • GEORGIA • ILLINOIS • INDIANA • KANSAS • KENTUCKY
LOUISIANA • MARYLAND • MASSACHUSETTS • MINNESOTA • MISSOURI • NEVADA • NEW JERSEY • NEW MEXICO • NEW YORK
NORTH CAROLINA • OHIO • OREGON • PENNSYLVANIA • RHODE ISLAND • TEXAS • UTAH • VIRGINIA • WASHINGTON • WEST VIRGINIA

April 17, 2020
Page 2

letters were mailed on April 17, 2020. A sample copy of the letter sent to potentially impacted individuals is enclosed.

3. Steps taken relating to the incident.

Squar Milner has taken steps in response to this incident to enhance the security of its systems in an effort to prevent similar incidents from occurring in the future. These include, but are not limited to, enforcing a global password change and implementing multi-factor authentication throughout its environment. Furthermore, Squar Milner has offered affected individuals complimentary credit monitoring and identity theft restoration services through ID Experts.

4. Contact information.

Squar Milner remains dedicated to protecting the personal information in its control. If you have any questions or need additional information, please do not hesitate to contact me at (720) 292-2052, or by e-mail at Alyssa.Watzman@lewisbrisbois.com

Very truly yours,

/s/ Alyssa Watzman

Alyssa R. Watzman of
LEWIS BRISBOIS BISGAARD & SMITH LLP

ARW

Encl.: Sample Consumer Notification Letter

LEWIS BRISBOIS BISGAARD & SMITH LLP

www.lewisbrisbois.com