



17239

Return Mail Processing Center
P.O. Box 6336
Portland, OR 97228-6336

<<Mail ID>>
<<Name 1>>
<<Name 2>>
<<Address 1>>
<<Address 2>>
<<Address 3>>
<<Address 4>>
<<Address 5>>
<<City>><<State>><<Zip>>
<<Country>>

<<Date>>

Dear <<Name 1>>:

We are writing to inform you of an incident that may have resulted in the disclosure of your personal information. We take the security of all personal information maintained by our firm very seriously, and we sincerely apologize for any inconvenience this incident may cause.

Eshel, Aminov & Partners LLP determined that an incident has resulted in the possible unauthorized disclosure of your Social Security number, financial and payment card numbers (including any access codes or PINs associated with those numbers) and related tax information.

However, we are not aware of any evidence that any of your personal information has in fact been accessed or acquired, nor are we aware of any evidence to believe that any fraud or misuse of any personal information whatsoever has occurred as a result of this incident. Nevertheless, we wanted to send you this letter to provide you with resources to help you protect your information.

As a safeguard, we have arranged for you to enroll in a complimentary, online credit monitoring service (*myTrueIdentity*) for eighteen (18) 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 12-letter Activation Code <<Insert Unique 12-letter Activation Code>> and follow the three steps to receive the 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 six-digit telephone passcode <<Insert static 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 <<Enrollment Deadline>>. 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 eighteen 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, changes 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 and up to \$1,000,000 in identity theft insurance with no deductible. (Policy limitations and exclusions may apply.)

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.

Massachusetts law also allows consumers to place a security freeze on their credit reports. A security freeze prohibits a credit reporting agency from releasing any information from a consumer's credit report without written authorization. A security freeze may be placed free of charge. 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 make a direct request by telephone, secure electronic means (website), or written request to each of the three major consumer reporting agencies: Equifax; Experian; and TransUnion at the addresses and/or numbers below:

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

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

1. Your full name (including middle initial as well as Jr., Sr., II, III, etc.)
2. Social Security number;
3. Date of birth;
4. If you have moved in the past five (5) years, provide the addresses where you have lived over the prior five (5) 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.)
7. If you are a victim of identity theft, include a copy of either the police report, investigative report, or complaint to a law enforcement agency concerning identity theft.

The credit reporting agencies have one (1) business day after receiving a telephone or secure electronic request, or three (3) business days after receiving your written 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 permanently remove the security freeze, or to temporarily lift the security freeze for a specified period of time or to provide a specified entity access to your credit report, you must make a request either by phone, through secure electronic means (website), or send a written request to the credit reporting agencies by mail. Requests must include proper identification (name, address, and Social Security number) and the PIN or password provided to you when you placed the security freeze. To temporarily remove the security freeze, include the specific period of time you want the credit report available or the name of the entity you want to have access to your credit report.

In the case of a request by phone or secure electronic means, the security freeze will be lifted within one (1) hour after receiving the request for removal; or in the case of a request that is by mail, the credit reporting agencies have three (3) business days after receiving your request to permanently or temporarily remove the security freeze.

We sincerely regret any inconvenience that this incident may cause and can assure you that we have taken steps to prevent a similar event from occurring in the future. Additionally, in 2019, we established a new "client portal" for the secure transfer of data. This portal may be accessed via our website: <https://www.eshelcpa.com/>.

Eshel, Aminov & Partners LLP remains dedicated to protecting your personal information. Should you have any questions or concerns about this incident, please contact 866-977-0780, Monday through Friday from 9 am to 9 pm EST for more information.

Sincerely,

A handwritten signature in black ink, appearing to read "Tarek Aminov". The signature is fluid and cursive, with the first name "Tarek" being more prominent than the last name "Aminov".

Tarek Aminov, CPA
Managing Partner
Eshel, Aminov & Partners LLP
350 Motor Parkway, Suite 204
Hauppauge, NY 11788

EXHIBIT B



Return Mail Processing Center
P.O. Box 6336
Portland, OR 97228-6336

<<Mail ID>>

To Parent, Guardian, or Household Member of

<<Name 1>>

<<Name 2>>

<<Address 1>>

<<Address 2>>

<<Address 3>>

<<Address 4>>

<<Address 5>>

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

<<Country>>

<<Date>>

Dear Parent, Guardian, or Household Member of <<Name 1>>:

We are writing to inform you of an incident that may have resulted in the disclosure of <<Name 1>>'s personal information. We take the security of all personal information maintained by our firm very seriously, and we sincerely apologize for any inconvenience this incident may cause.

Eshel, Aminov & Partners LLP determined that an incident has resulted in the possible unauthorized disclosure of <<Name 1>>'s Social Security number, financial and payment card numbers (including any access codes or PINs associated with those numbers) and related tax information.

However, we are not aware of any evidence that any of <<Name 1>>'s personal information has in fact been accessed or acquired, nor are we aware of any evidence to believe that any fraud or misuse of any personal information whatsoever has occurred as a result of this incident. Nevertheless, we wanted to send you this letter to provide you with resources to help you protect <<Name 1>>'s information.

As a safeguard, we have arranged for <<Name 1>> to enroll in a complimentary, online credit monitoring service (*myTrueIdentity*) for eighteen (18) 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 12-letter Activation Code <<Insert Unique 12-letter Activation Code>> and follow the three steps to receive the credit monitoring service online within minutes.

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Please note, this same service may not be available to affected minors. As an alternative, you can check to see if your child may be a victim of identity theft by using TransUnion's secure online form at www.transunion.com/childidentitytheft to submit your information so TransUnion can check their database for a credit file with your child's Social Security Number. After TransUnion's search is complete, they will respond to you at the email address you provide. If they locate a file in your child's name, they will ask you for additional information in order to proceed with steps to protect your child from any impact associated with this fraudulent activity.

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.

Massachusetts law also allows consumers to place a security freeze on their credit reports. A security freeze prohibits a credit reporting agency from releasing any information from a consumer's credit report without written authorization. A security freeze may be placed free of charge. 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.

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

1. Your full name (including middle initial as well as Jr., Sr., II, III, etc.)
2. Social Security number;
3. Date of birth;
4. If you have moved in the past five (5) years, provide the addresses where you have lived over the prior five (5) years;
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Eshel, Aminov & Partners LLP remains dedicated to protecting your personal information. Should you have any questions or concerns about this incident, please contact 866-977-0780, Monday through Friday from 9 am to 9 pm EST for more information.

Sincerely,

A handwritten signature in black ink, appearing to read "Tariel Aminov". The signature is fluid and cursive, with the first name "Tariel" and last name "Aminov" clearly distinguishable.

Tariel Aminov, CPA
Managing Partner
Eshel, Aminov & Partners LLP
350 Motor Parkway, Suite 204
Hauppauge, NY 11788