



<<MemberFirstName>> <<MemberLastName>>

<<Date>> (Format: Month Day, Year)

<<Address1>>

<<Address2>>

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

Dear <<MemberFirstName>> <<MemberLastName>>,

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

On May 3, 2016, a client informed me that their tax return was found to be in the possession of an unauthorized individual. I immediately began an investigation, with the assistance of computer experts, to determine the scope of the potential compromise and determined that an unauthorized individual may have accessed my e-mail account and additional client documents. After investigating, it appears that documents may have contained your name, address, Social Security number and/or tax information. This information may have been contained in documents you, your company or your employer sent to me.

Out of an abundance of caution, I have arranged to have Kroll provide identity monitoring for 12 months at no cost to you. Kroll has extensive experience in risk mitigation, response, and helping people who have sustained an unintentional exposure of confidential data.

Your identity monitoring services include Credit Monitoring and Identity Consultation and Identity Restoration.

To enroll in these services, visit <<IDMonitoringURL>> and follow the online instructions. Additional information describing your services is included with this letter.

Your membership number is <<Member ID>>. You will need this number to enroll.

This service helps detect possible misuse of your personal information and provides you with access to licensed investigators to answer your questions or help you with concerns that you may have.

For more information on identity theft prevention and Kroll, including instructions on how to enroll, please call 1-866-775-4209, 9:00 a.m. to 6:00 p.m. Eastern Time, Monday through Friday. Please have your membership number ready. Also, please note the deadline to enroll is September 6, 2016.

I want to assure you that I have taken steps to protect against a similar event from occurring in the future, and to continue to safeguard the privacy and security of your information. This includes changing e-mail account passwords, switching e-mail service providers, further expanding the use of file encryption, and reviewing alternative methods for clients to securely send and receive documents from me.

Additionally, please be aware that the IRS and state taxing authorities will not contact you by telephone, e-mail, text message or social media to demand payment or request account or payment information. Even if the caller is able to verify information contained on your tax return, please take down the caller's name and contact information, and let them know that you will follow up with them after verifying the information they provide to you.

I take the privacy and security of your information very seriously, and sincerely regret any concern or inconvenience this may cause you. Please know that the protection and security of your personal information is a priority. Please call 1-866-775-4209 Monday through Friday, 9:00 a.m. to 6:00 p.m. Eastern Time, Monday – Friday, with any questions or concerns. (Closed on U.S. observed holidays).

Sincerely,

A handwritten signature in black ink that reads "Frank Day, CPA". The signature is written in a cursive style with a large, stylized "F" and "D".

Frank Day, CPA, LLC

ADDITIONAL RESOURCES

Contact information for the three nationwide credit reporting agencies is:

Equifax, PO Box 740241, Atlanta, GA 30374, www.equifax.com, 1-800-685-1111

Experian, PO Box 2104, Allen, TX 75013, www.experian.com, 1-888-397-3742

TransUnion, PO Box 2000, Chester, PA 19022, www.transunion.com, 1-800-888-4213

Free Credit Report. It is recommended that you remain vigilant for incidents of fraud and identity theft by reviewing account statements and monitoring your credit report for unauthorized activity. You may obtain a copy of your credit report, free of charge, once every 12 months from each of the three nationwide credit reporting agencies.

To order your annual 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 from the U.S. Federal Trade Commission's ("FTC") website at www.consumer.ftc.gov) to:
Annual Credit Report Request Service, P.O. Box 105281, Atlanta, GA 30348-5281.

For Colorado, Georgia, Maine, Maryland, Massachusetts, New Jersey, Puerto Rico, and Vermont residents:

You may obtain one or more (depending on the state) additional copies of your credit report, free of charge. You must contact each of the credit reporting agencies directly to obtain such additional report(s).

Fraud Alert. You may place a fraud alert in your file by calling one of the three nationwide credit reporting agencies above. 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.

Security Freeze. You have the ability 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 may be able to use an online process, an automated telephone line, or a written request to any of the three credit reporting agencies listed above. 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 credit reporting agencies may charge a fee to place a freeze, temporarily lift it or permanently remove it. The fee is waived if you are a victim of identity theft and have submitted a valid investigative or law enforcement report or complaint relating to the identity theft incident to the credit reporting agencies. (You must review your state's requirement(s) and/or credit bureau requirement(s) for the specific document(s) to be submitted.)

For Massachusetts residents: The fee for each placement of a freeze, temporary lift of a freeze, or removal of a freeze is \$5.

Federal Trade Commission and State Attorneys General Offices. If you believe you are the victim of identity theft or have reason to believe your personal information has been misused, you should immediately contact the Federal Trade Commission and/or the Attorney General's office in your home state. You may also contact these agencies for information on how to prevent or avoid identity theft.

You may contact the **Federal Trade Commission**, Consumer Response Center, 600 Pennsylvania Avenue, NW, Washington, DC 20580, www.ftc.gov/bcp/edu/microsites/idtheft/, 1-877-IDTHEFT (438-4338).

For Maryland residents: You may contact the Maryland Office of the Attorney General, Consumer Protection Division, 200 St. Paul Place, Baltimore, MD 21202, www.oag.state.md.us, 1-888-743-0023.

For North Carolina residents: You may contact the North Carolina Office of the Attorney General, Consumer Protection Division, 9001 Mail Service Center, Raleigh, NC 27699-9001, www.ncdoj.com, 1-877-566-7226.

Reporting of identity theft and obtaining a police report.

For Iowa residents: You are advised to report any suspected identity theft to law enforcement or to the Iowa Attorney General.

For Massachusetts residents: You have the right to obtain a police report if you are a victim of identity theft.

For Oregon residents: You are advised to report any suspected identity theft to law enforcement, the Federal Trade Commission, and the Oregon Attorney General.



TAKE ADVANTAGE OF YOUR IDENTITY MONITORING SERVICES

You've been provided with access to the following services¹ from Kroll:

Credit Monitoring through TransUnion

You'll receive alerts when there are changes to your credit data—for instance, when a new line of credit is applied for in your name. If you do not recognize the activity, you'll have the option to call a Kroll investigator, who can help you determine if it's an indicator of identity theft.

Identity Consultation

You have unlimited access to consultation with a dedicated licensed investigator at Kroll. Support includes showing you the most effective ways to protect your identity, explaining your rights and protections under the law, assistance with fraud alerts, and interpreting how personal information is accessed and used, including investigating suspicious activity that could be tied to an identity theft event.

Identity Restoration

If you become a victim of identity theft, an experienced licensed investigator will work on your behalf to resolve related issues. You will have access to a dedicated investigator who understands your issues and will do most of the work for you. Your investigator can dig deep to uncover all aspects of the identity theft, and then work to resolve it.

¹ Kroll's activation website is only compatible with the current version or one version earlier of Internet Explorer, Chrome, Firefox, and Safari.

To receive credit services, you must be over the age of 18 and have established credit in the U.S., have a Social Security number in your name, and have a U.S. residential address associated with your credit file.