



Lauren D. Godfrey
One PPG Place, 28th Floor
Pittsburgh, Pennsylvania 15222
Lauren.Godfrey@lewisbrisbois.com
Direct: 412.567.5113

August 1, 2022

VIA EMAIL

Office of the Attorney General
Attn: Security Breach Notification
200 St. Paul Place
Baltimore, MD 21202
ldtheft@oag.state.md.us

Re: Notification of Data Breach

Dear Attorney General Brian E. Frosh:

Lewis Brisbois represents RINA Accountants & Advisors ("RINA") in connection with a recent data security incident described in greater detail below. RINA is a full-service accounting and consulting firm with offices in San Francisco and Walnut Creek, California. The purpose of this letter is to notify you, in accordance with Md. Code Ann. Comm. Law §§ 14-3501 - 3508, that this incident may have affected the personal information of 1 resident.

1. Nature of the Security Incident

In May 2022, RINA became aware that certain of its clients had experienced fraudulent tax return filings. Upon this discovery, RINA immediately began an investigation and retained cybersecurity experts to assist RINA with determining the cause of the fraudulent filings and whether there had been unauthorized access to RINA's network. On July 22, 2022, the investigation determined that an unauthorized actor may have accessed some client information contained on RINA's network between February 28, 2022 and June 6, 2022. Out of an abundance of caution, RINA is notifying all potentially impacted clients of the incident, providing them with steps they can take to protect their personal information, and offering them free credit and identity monitoring services.

RINA reviewed the information that may have been accessed, and then worked diligently to identify current contact information to notify potentially impacted individuals of the incident.

On July 28, 2022, RINA identified 1 Maryland resident within the potentially affected population.

2. Type of Information and Number of Maryland Residents Affected

RINA notified 1 resident of Maryland of this data security incident via first class U.S. mail on July 29, 2022. The type of information involved varied by individual but may have included the Maryland residents' names, Social Security Number, credit, debit or financial account number in combination with a security code, passcode or access code permitting access to the account. A sample copy of the notification letter sent to the affected individuals is included with this correspondence.

3. Steps Taken Relating to the Incident

As soon as RINA discovered this incident, it took steps to secure its systems and launched an investigation to determine what happened and whether personal information had been accessed or acquired without authorization. RINA has also implemented additional safeguards to help ensure the security of its systems and to reduce the risk of a similar incident occurring in the future.

RINA has established a toll-free call center through Epiq to answer questions about the incident and address related concerns. In addition, RINA is offering twelve months of complimentary credit and identity monitoring services to the potentially affected individuals whose Social Security numbers may have been involved in the incident.

4. Contact Information

RINA 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 (412) 567-5113 or by e-mail at Lauren.Godfrey@lewisbrisbois.com. Please let me know if you have any questions.

Sincerely,

/s/ Lauren D. Godfrey

Lauren D. Godfrey of
LEWIS BRISBOIS BISGAARD & SMITH LLP

LDG:JL

Attachment: Consumer Notification Letter Template



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>>

To Enroll, Please Call:
1-855-288-5422
Or Visit:
www.MyTrueIdentity.com
Activation Code: <<Code>>

<<Date>>

Re: Notice of <<Variable Data 1>>

Dear <<First Name>>,

I am writing to inform you of a recent data security incident experienced by RINA Accountants & Advisors ("RINA") that may have involved your personal information. At RINA, we take the privacy and security of all of the information in our possession very seriously. That is why we are writing to notify you of the incident, provide you with steps that you can take to help protect your personal information, and offer you complementary credit and identity monitoring services.

What Happened. In May 2022, RINA became aware that certain of its clients had experienced fraudulent tax return filings. Upon this discovery, RINA immediately began an investigation and retained cybersecurity experts to assist RINA with determining the cause of the fraudulent filings and whether there had been unauthorized access to RINA's network. On July 22, 2022, the investigation determined that an unauthorized actor may have accessed some client information contained on RINA's network between February 28, 2022 and June 6, 2022. Out of an abundance of caution, RINA is notifying all potentially impacted clients of the incident, providing them with steps they can take to protect their personal information, and offering them free credit and identity monitoring services.

Following a review of the information contained on the impacted systems, we determined that some of your personal information was contained on the systems that the unauthorized actor accessed. We then worked diligently to identify current contact information to notify you of the incident.

What Information Was Involved. The information may have involved your name, <<Breached elements>>.

What We Are Doing. As soon as we detected the incident, we took the measures referenced above. We have also implemented enhanced security features to reduce the risk of a similar incident occurring in the future. Furthermore, we reported the incident to the Federal Bureau of Investigation, the Internal Revenue Service and the California Franchise Tax Board. We are also providing you with information about steps you can take to help protect your personal information, and offering free credit monitoring services for <<12 or 24 months>> through Epiq as described below.

What You Can Do. You can follow the recommendations included with this letter to protect your personal information. We also strongly encourage you to enroll in the credit monitoring and identity monitoring services we are offering through Epiq. To enroll in this service, go to **www.MyTrueIdentity.com** or call **1-855-288-5422** and when prompted for the Activation Code, provide <<Insert Unique 12-letter Activation Code>> and follow the steps to receive your credit monitoring services. Your complimentary services will include credit monitoring, fraud alerts, and \$1,000,000 in identity theft insurance. The deadline to enroll is <<Enrollment deadline>>.

For More Information: If you have any questions regarding the incident or would like assistance with enrolling in the credit and identity monitoring services, please call 888-294-4250 between 6am to 6pm Pacific Time from Monday to Friday.

Please accept our sincere apologies and know that we deeply regret any worry or inconvenience that this may cause you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom Neff', with a stylized flourish at the end.

Tom Neff, CPA
Managing Partner
RINA Accountants & Advisors

Steps You Can Take to Protect Your Personal Information

Review Your Account Statements and Notify Law Enforcement of Suspicious Activity: As a precautionary measure, we recommend that you remain vigilant by reviewing your 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: You may obtain a free copy of your credit report from each of the three major credit reporting agencies once every 12 months by visiting <http://www.annualcreditreport.com/>, calling toll-free 1-877-322-8228, 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 also can contact one of the following three national credit reporting agencies:

Equifax

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

Experian

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

TransUnion

P.O. Box 1000
Chester, PA 19016
1-800-916-8800
www.transunion.com

Fraud Alert: You may want to consider placing a fraud alert on your credit report. An initial fraud alert is free and will stay on your credit file for at least one year. The alert informs creditors of possible fraudulent activity within your report and requests that the creditor contact you prior to establishing any accounts in your name. To place a fraud alert on your credit report, 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 your credit file for up to one year at no cost. This will prevent new credit from being opened in your 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 credit report without your consent. As a result, using a security freeze may interfere with or delay your ability to obtain credit. You must separately place a security freeze on your credit file with each credit reporting agency. In order to place a security freeze, you may be required to provide the consumer reporting agency with information that identifies you including your full name, Social Security number, date of birth, current and previous addresses, a copy of your 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 fraud alerts, security freezes, and 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.

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

New York Attorney General

Bureau of Internet and Technology
Resources
28 Liberty Street
New York, NY 10005
1-212-416-8433

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>
1-401-274-4400

Washington D.C. Attorney General

441 4th Street, NW
Washington, DC 20001
oag.dc.gov
1-202-727-3400

Michigan Attorney General

525 W. Ottawa Street,
P.O. Box 30213
Lansing, MI 48909
1-517-335-7622

Oregon Attorney General

Oregon Department of Justice
1162 Court St. NE
Salem, OR 97301-4096
1-877-877-9392
help@oregonconsumer.gov
www.doj.state.or.us

Iowa Attorney General

1305 E. Walnut Street
Des Moines, IA 50319
1-888-373-5044
<https://www.iowaattorneygeneral.gov/>

You also have certain rights under the Fair Credit Reporting Act (FCRA): These rights include to know what is in your file; to dispute incomplete or inaccurate information; to have consumer reporting agencies correct or delete inaccurate, incomplete, or unverifiable information; as well as other rights. For more information about the FCRA, and your rights pursuant to the FCRA, please visit <https://www.consumer.ftc.gov/articles/pdf-0096-fair-credit-reporting-act.pdf>.



Lauren D. Godfrey
One PPG Place, 28th Floor
Pittsburgh, Pennsylvania 15222
Lauren.Godfrey@lewisbrisbois.com
Direct: 412.567.5113

December 16, 2022

VIA EMAIL

Attorney General Brian E. Frosh
Office of the Attorney General
St. Paul Plaza
Attn: Security Breach Notification
200 St. Paul Place
Baltimore, MD 21202
Email: ldtheft@oag.state.md.us

Re: Supplemental Notice of Data Security Incident

Dear Attorney General Frosh:

Lewis Brisbois represents RINA Accountants & Advisors (“RINA”) in connection with a recent data security incident described in greater detail below. RINA is a full-service accounting and consulting firm with offices in San Francisco and Walnut Creek, California. This letter is being sent to supplement the notice provided by RINA on August 1, 2022 because additional Maryland residents have been notified of the incident. In total, the personal information of twenty-two (22) Maryland residents may have been involved in this incident.

1. Nature of the Security Incident

In May 2022, RINA became aware that certain of its clients had experienced fraudulent tax return filings. Upon this discovery, RINA immediately began an investigation and retained cybersecurity experts to assist RINA with determining the cause of the fraudulent filings and whether there had been unauthorized access to RINA’s network. On July 22, 2022, the investigation determined that an unauthorized actor may have accessed some client information contained on RINA’s network between February 28, 2022 and June 6, 2022. Out of an abundance of caution, RINA notified all potentially impacted clients of the incident, providing them with steps they can take to protect their personal information, and offering them free credit and identity monitoring services.

RINA reviewed the information that may have been accessed, and then worked diligently to identify current contact information to notify potentially impacted individuals of the incident.

RINA identified twenty-two (22) residents within the potentially affected population in three waves: 1) on July 28, 2022; 2) August 2, 2022; and 3) August 17, 2022.

2. Type of Information and Number of Maryland Residents Affected

RINA notified twenty-two (22) residents of Maryland of this data security incident via first class U.S. mail in three waves: 1) on July 29, 2022; 2) on August 18, 2022; and 3) on September 22, 2022. The type of information involved varied by individual but may have included the Maryland residents' names and Social Security Number. A sample copy of the notification letter sent to the affected individuals is included with this correspondence.

3. Steps Taken Relating to the Incident

As soon as RINA discovered this incident, it took steps to secure its systems and launched an investigation to determine what happened and whether personal information had been accessed or acquired without authorization. RINA has also implemented additional safeguards to help ensure the security of its systems and to reduce the risk of a similar incident occurring in the future.

RINA has established a toll-free call center through Epiq to answer questions about the incident and address related concerns. In addition, RINA is offering twelve months of complimentary credit and identity monitoring services to the potentially affected individuals whose Social Security numbers may have been involved in the incident.

4. Contact Information

RINA 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 (412) 567-5113 or by e-mail at Lauren.Godfrey@lewisbrisbois.com. Please let me know if you have any questions.

Sincerely,



Lauren D. Godfrey of
LEWIS BRISBOIS BISGAARD & SMITH LLP

LDG:AN

Attachment: Consumer Notification Letter Template



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

<<First Name>><<Last Name>>
<<Address 1>>
<<Address 2>>
<<City>>, <<State>> <<Zip Code>>
<<Country>>

To Enroll, Please Call:

1-855-288-5422

Or Visit:

www.MyTrueIdentity.com

Activation Code: <<Code>>

Passcode: <<Passcode>>

<<Mail date>>

Re: Notice of <<Variable Data 1>>

Dear <<First Name>><<Last Name>>,

I am writing to inform you of a recent data security incident experienced by RINA Accountants & Advisors ("RINA") that may have involved your personal information. At RINA, we take the privacy and security of all of the information in our possession very seriously. That is why we are writing to notify you of the incident, provide you with steps that you can take to help protect your personal information, and offer you complementary credit and identity monitoring services.

What Happened. In May 2022, RINA became aware that certain of its clients had experienced fraudulent tax return filings. Upon this discovery, RINA immediately began an investigation and retained cybersecurity experts to assist RINA with determining the cause of the fraudulent filings and whether there had been unauthorized access to RINA's network. On July 22, 2022, the investigation determined that an unauthorized actor may have accessed some client information contained on RINA's network between February 28, 2022 and June 6, 2022. Out of an abundance of caution, RINA is notifying all potentially impacted clients of the incident, providing them with steps they can take to protect their personal information, and offering them free credit and identity monitoring services.

Following a review of the information contained on the impacted systems, we determined that some of your personal information was contained on the systems that the unauthorized actor accessed. We then worked diligently to identify current contact information to notify you of the incident.

What Information Was Involved. The information may have involved your <<Breached elements>>.

What We Are Doing. As soon as we detected the incident, we took the measures referenced above. We have also implemented enhanced security features to reduce the risk of a similar incident occurring in the future. Furthermore, we reported the incident to the Federal Bureau of Investigation, the Internal Revenue Service and the California Franchise Tax Board. We are also providing you with information about steps you can take to help protect your personal information, and offering free credit monitoring services for <<CM Length>> through Epiq as described below.

What You Can Do. You can follow the recommendations included with this letter to protect your personal information. We also strongly encourage you to enroll in the credit monitoring and identity monitoring services we are offering through Epiq. To enroll in this service, go to **www.MyTrueIdentity.com** or call **1-855-288-5422** and when prompted for the Activation Code, provide <<Insert Unique 12-letter Activation Code>> and follow the steps to receive your credit monitoring services. Your complimentary services will include credit monitoring, fraud alerts, and \$1,000,000 in identity theft insurance. The deadline to enroll is <<Enrollment Deadline>>.

For More Information: If you have any questions regarding the incident or would like assistance with enrolling in the credit and identity monitoring services, please call **888-294-4250** between 6 am to 6 pm Pacific Time from Monday to Friday.

Please accept our sincere apologies and know that we deeply regret any worry or inconvenience that this may cause you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom Neff', with a stylized flourish at the end.

Tom Neff, CPA
Managing Partner
RINA Accountants & Advisors

Steps You Can Take to Protect Your Personal Information

Review Your Account Statements and Notify Law Enforcement of Suspicious Activity: As a precautionary measure, we recommend that you remain vigilant by reviewing your 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: You may obtain a free copy of your credit report from each of the three major credit reporting agencies once every 12 months by visiting <http://www.annualcreditreport.com/>, calling toll-free 1-877-322-8228, 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 also can contact one of the following three national credit reporting agencies:

Equifax

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

Experian

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

TransUnion

P.O. Box 1000
Chester, PA 19016
1-800-916-8800
www.transunion.com

Fraud Alert: You may want to consider placing a fraud alert on your credit report. An initial fraud alert is free and will stay on your credit file for at least one year. The alert informs creditors of possible fraudulent activity within your report and requests that the creditor contact you prior to establishing any accounts in your name. To place a fraud alert on your credit report, 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 your credit file for up to one year at no cost. This will prevent new credit from being opened in your 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 credit report without your consent. As a result, using a security freeze may interfere with or delay your ability to obtain credit. You must separately place a security freeze on your credit file with each credit reporting agency. In order to place a security freeze, you may be required to provide the consumer reporting agency with information that identifies you including your full name, Social Security number, date of birth, current and previous addresses, a copy of your 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 fraud alerts, security freezes, and 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.

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

New York Attorney General

Bureau of Internet and Technology
Resources
28 Liberty Street
New York, NY 10005
1-212-416-8433

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>
1-401-274-4400

Washington D.C. Attorney General

441 4th Street, NW
Washington, DC 20001
oag.dc.gov
1-202-727-3400

Michigan Attorney General

525 W. Ottawa Street,
P.O. Box 30213
Lansing, MI 48909
1-517-335-7622

Oregon Attorney General

Oregon Department of Justice
1162 Court St. NE
Salem, OR 97301-4096
1-877-877-9392
help@oregonconsumer.gov
www.doj.state.or.us

Iowa Attorney General

1305 E. Walnut Street
Des Moines, IA 50319
1-888-373-5044
<https://www.iowaattorneygeneral.gov/>

You also have certain rights under the Fair Credit Reporting Act (FCRA): These rights include to know what is in your file; to dispute incomplete or inaccurate information; to have consumer reporting agencies correct or delete inaccurate, incomplete, or unverifiable information; as well as other rights. For more information about the FCRA, and your rights pursuant to the FCRA, please visit <https://www.consumer.ftc.gov/articles/pdf-0096-fair-credit-reporting-act.pdf>.