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March 24, 2023

Via Email Only to Idtheft@oag.state.md.us

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

Dear Sir or Madam:

On behalf of Edward Mendola, CPA (“Mendola”), and pursuant to the Personal Information Protection Act (“PIPA”), Md. Code Ann. Comm. Law 14-3504, this letter provides notice of a recent data security incident. By providing this notice, Mendola does not waive any rights or defenses regarding the applicability of Maryland law, including the applicability of the Maryland data notification laws or personal jurisdiction.

In February 2023, Mendola learned that a limited number of clients had received letters from the Internal Revenue Service (“IRS”) regarding potentially fraudulent tax returns that were filed using their information and, out of an abundance of caution, Mendola responded by treating this activity as the result of a potential compromise (“Incident”). Mendola immediately began an investigation and took steps to contain and remediate the situation, including changing passwords, notifying the Internal Revenue Service and law enforcement, and engaging a leading data security and privacy firm to assist the investigation and.

The investigation identified suspicious activity in one (1) employee’s email account that occurred in September 2022. Out of an abundance of caution, Mendola notified all potentially affected individuals whose information could have been accessed during the Incident. The potentially affected data elements included name, social security number, tax identification number, and date of birth.

Since identifying the Incident, Mendola has also added additional security measures to its existing protections and worked to strengthen its systems and practices further to prevent similar events from occurring in the future. These measures included adopting multifactor authentication and migrating sensitive information to secure, cloud-based systems. As a courtesy, Mendola has provided one (1) year of Kroll Identity Monitoring services to potentially

affected individuals, which includes Credit Monitoring, Fraud Consultation, and Identity Theft Restoration.

Two (2) Maryland residents may have been affected by this Incident. On March 24, 2023, Mendola provided written notice to potentially affected individuals, including the Maryland residents. A copy of this letter is attached for reference.

Please feel free to contact me with any questions at 716-898-2102 or pmcnally@octillolaw.com.

Sincerely,

A handwritten signature in cursive script, appearing to read "Patrick D. McNally".

Patrick D. McNally, Esq.
Certified Information Privacy Professional, United States (CIPP/US)

Encl.

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

<<first_name>> <<middle_name>> <<last_name>> <<suffix>>
<<address_1>>
<<address_2>>
<<city>>, <<state_province>> <<postal_code>>
<<country>>

Notice of Data Breach

Dear <<first_name>> <<middle_name>> <<last_name>> <<suffix>>,

I am writing to inform you that we, Edward Mendola, CPA, recently identified a potential data security incident that may have affected some of your personal information (the “Incident”) and, as a precaution, to provide steps you can take to help protect your information.

What Happened?

In February 2023, we were made aware of a limited number of clients who received letters from the Internal Revenue Service (“IRS”) regarding potentially fraudulent tax returns that were filed using their information. We immediately began an investigation and took steps to contain and remediate the situation, including changing passwords, and notifying the Internal Revenue Service. We also engaged a leading data security and privacy firm to assist our investigation and, out of an abundance of caution, notified law enforcement.

Our investigation included a review of our email system. We identified suspicious activity in one (1) employee’s email account that occurred in September 2022. Your information could have been present in the email account at the time of the Incident. Based on the findings of our investigation, it is possible that your personal information was accessed without authorization during the Incident.

What Information Was Involved?

We have determined that unauthorized actors may have accessed information included within your tax file, including your Social Security number, tax identification number, and/or date of birth.

What We Are Doing.

After discovering the suspicious activity, we immediately began an investigation and notified tax authorities. We have since worked with the Internal Revenue Service to share information and take steps to protect our clients’ information. Internally, we have added additional security measures to our existing protections and have worked to strengthen our systems and practices further to prevent similar events from occurring in the future. We are also working with leading data security professionals to aid in our investigation and response and have reported the Incident to law enforcement and relevant authorities.

To help relieve concerns, we have secured the services of Kroll to provide identity monitoring at no cost to you for one year. Kroll is a global leader in risk mitigation and response, and their team has extensive experience helping people who have sustained an unintentional exposure of confidential data. Your identity monitoring services include Credit Monitoring, Fraud Consultation, and Identity Theft Restoration.

Visit <https://enroll.krollmonitoring.com> to activate and take advantage of your identity monitoring services.

You have until <<b2b_text_6 (activation date)>> to activate your identity monitoring services.

Membership Number: <<Membership Number s_n>>

For more information about Kroll and your Identity Monitoring services, you can visit info.krollmonitoring.com.

Additional information describing your services is included with this letter.

What You Can Do.

As a proactive step to protect yourself in future tax years, we and the IRS encourage you to obtain an Identity Protection Pin (IP PIN), which is a six-digit number that prevents someone else from filing a tax return using your information. To apply for an IP PIN after your 2022 Federal Tax Return has been filed, please visit <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>. From there, you can select “Get an IP PIN” and then follow the instructions on the next webpage to sign in with your existing IRS or ID.me account. If you do not have an existing account, you can create a new ID.me on this webpage. If you have already received a PIN for 2022, please contact us so that we can file your 2022 Federal Tax Return. In 2024, we will require an IP PIN for filing 2023 Federal Tax Returns.

Experts also encourage simple steps to help protect your personal information, including changing your passwords regularly, monitoring your personal accounts closely, reporting suspicious activity to your financial institutions, and never sharing your personal information with unknown or untrusted sources. Please also review the enclosed “Additional Resources” section included with this letter, which describes additional steps you can take to help protect your information.

For More Information.

If you have questions, please call (866) 869-8151, Monday through Friday from 8:00 a.m. to 5:30 p.m. Central Time, excluding major U.S. holidays. Please have your membership number ready.

Sincerely,

A handwritten signature in cursive script that reads "Edward Mendola".

Edward Mendola, CPA

ADDITIONAL RESOURCES

Contact information for the three nationwide credit reporting agencies:

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.

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, and display your name, current mailing address, and the date of issue.

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.gov, 1-877-566-7226.



TAKE ADVANTAGE OF YOUR IDENTITY MONITORING SERVICES

You have been provided with access to the following services from Kroll:

Single Bureau Credit Monitoring

You will 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 fraud specialist, who will be able to help you determine if it is an indicator of identity theft.

Fraud Consultation

You have unlimited access to consultation with a Kroll fraud specialist. 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 Theft Restoration

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

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

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.