



C/O ID Experts
PO Box 10444
Dublin, OH 43017-4044

To Enroll, Please Call: 855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXX]

September 11, 2017

[First Name] [Last Name]
[Address1][Address2]
[City, State Zip]

NOTICE OF DATA BREACH

Dear [First Name] [Last Name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Cohn Handler Sturm. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374

- <https://www.alerts.equifax.com/AutoFraudOnline/jsp/fraudAlert.jsp>

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

- <https://www.experian.com/fraud/center.html>

TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com

- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company. Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392
- **Rhode Island Residents:** Office of the Attorney General, 150 South Main Street, Providence, Rhode Island 02903, www.riag.ri.gov, Telephone: 401-274-4400

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.



C/O ID Experts
PO Box 10444
Dublin, OH 43017-4044

September 11, 2017

[First Name] [Last Name]
[Address1][Address2]
[City, State Zip]

NOTICE OF DATA BREACH

Dear [First Name] [Last Name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included a financial account number provided to Cohn Handler Sturm. For additional information, please call toll free number 855-867-7385 and the last two digits may be confirmed.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

What You Can Do.

It is recommended to always review account statements and remain vigilant in doing so. Look for transactions or demographic changes that you did not initiate or do not recognize. Promptly report any suspicious activity or suspected identity theft to law enforcement and the Federal Trade Commission ("FTC"). You can also contact the FTC to obtain additional information about avoiding identity theft.

Federal Trade Commission, Consumer Response Center
600 Pennsylvania Avenue, NW, Washington, DC 20580, 1-877-IDTHEFT (438-4338), www.ftc.gov/idtheft

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation



C/O ID Experts
PO Box 10444
Dublin, OH 43017-4044

To Enroll, Please Call:
855-867-7385
Or Visit:
<https://ide.myidcare.com/chs>
Enrollment Code: [XXXXXXXXXX]

September 11, 2017

[First Name] [Last Name]
[Address1][Address2]
[City, State Zip]

NOTICE OF DATA BREACH

Dear [First Name] [Last Name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number and the financial account number provided to Cohn Handler Sturm. For additional information, please call toll free number 855-867-7385 and the last two digits of the account number may be confirmed.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Cohn Handler Sturm. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374

- <https://www.alerts.equifax.com/AutoFraudOnline/jsp/fraudAlert.jsp>

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

- <https://www.experian.com/fraud/center.html>

TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com

- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company. Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

To the Parent or Guardian of [name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXX]

September 11, 2017

NOTICE OF DATA BREACH

Dear Parent or Guardian of [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because your minor either has been a client of Cohn Handler Sturm, or has been an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of their information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your minor's Social Security number.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your minor's identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll your minor in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your minor's information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your minor's information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 1-855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services, including the \$1,000,000 insurance reimbursement policy, provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

- Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374
 - https://www.alerts.equifax.com/AutoFraud_Online/jsp/fraudAlert.jsp
- Experian: 1-888-397-3742, P.O. Box 75013, Allen, TX 75013, www.experian.com
 - <https://www.experian.com/fraud/center.html>
- TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com
 - <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392
- **Rhode Island Residents:** Office of the Attorney General, 150 South Main Street, Providence, Rhode Island 02903, www.riag.ri.gov, Telephone: 401-274-4400

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

[name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXXX]
--

September 11, 2017

NOTICE OF DATA BREACH

Dear [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number, credit card number, and the financial account number provided to Cohn Handler Sturm. For additional information, please call toll free number 1-855-867-7385 and the last two digits of the account number may be confirmed.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 1-855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374

- <https://www.alerts.equifax.com/AutoFraudOnline/jsp/fraudAlert.jsp>

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

- <https://www.experian.com/fraud/center.html>

TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com

- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

[name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXX]

September 11, 2017

NOTICE OF DATA BREACH

Dear [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number and the credit card number provided to Cohn Handler Sturm.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 1-855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

- Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374
- https://www.alerts.equifax.com/AutoFraud_Online/jsp/fraudAlert.jsp
- Experian: 1-888-397-3742, P.O. Box 75013, Allen, TX 75013, www.experian.com
- <https://www.experian.com/fraud/center.html>
- TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com
- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

[name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXXX]
--

September 11, 2017

NOTICE OF DATA BREACH

Dear [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number, driver's license or state identification card number, and a financial account number provided to Cohn Handler Sturm. For additional information, please call toll free number 1-855-867-7385 and the last two digits of the account number may be confirmed.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 1-855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374

- <https://www.alerts.equifax.com/AutoFraudOnline/jsp/fraudAlert.jsp>

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

- <https://www.experian.com/fraud/center.html>

TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com

- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

[name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXXX]
--

September 11, 2017

NOTICE OF DATA BREACH

Dear [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included your Social Security number, and driver's license or state identification card number.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number [TFN] Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

- Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374
- https://www.alerts.equifax.com/AutoFraud_Online/jsp/fraudAlert.jsp
- Experian: 1-888-397-3742, P.O. Box 75013, Allen, TX 75013, www.experian.com
- <https://www.experian.com/fraud/center.html>
- TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com
- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392
- **Rhode Island Residents:** Office of the Attorney General, 150 South Main Street, Providence, Rhode Island 02903, www.riag.ri.gov, Telephone: 401-274-4400

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.

[name]
[address]
[address]

To Enroll, Please Call: 1-855-867-7385 Or Visit: https://ide.myidcare.com/chs Enrollment Code: [XXXXXXXXX]

September 11, 2017

NOTICE OF DATA BREACH

Dear [name]:

We are writing to notify you of a potential data incident affecting Cohn Handler Sturm. You are receiving this letter out of an abundance of caution because you either have been a client of Cohn Handler Sturm, or you are an employee, partner, or beneficiary of a Cohn Handler Sturm client, and therefore some of your information was needed for tax purposes. Below, we've outlined steps we have undertaken, and provided guidance on general best practices for identity theft protection.

What Happened?

On July 29, 2017, a partner's pin protected cell phone was stolen from his person. Upon the robbery, the partner's work account log-in information was changed and his email account was instructed to remotely delete from his phone immediately when connecting to the internet.

While there is currently no evidence of data viewing or exfiltration of client information, we wanted to notify you of the incident because the email account was accessible from the phone.

What Information Was Involved?

Potentially any emails and attachments exchanged with asturm@cohnhandler.com. This information may have included a financial account number provided to Cohn Handler Sturm. For additional information, please call toll free number 1-855-867-7385 and the last two digits may be confirmed.

What We Are Doing.

We immediately began an investigation into the matter, changed all account information, and instructed the email account to remotely delete from the phone upon connecting to the internet. Further, we notified law enforcement and the applicable state agencies, and we are reviewing our security policies and procedures to ensure all appropriate steps are taken.

As an added precaution, we are offering identity theft protection services through ID Experts®, a data breach and recovery services expert. The MyIDCare™ services include: 12 months of credit monitoring, a \$1,000,000 insurance reimbursement policy, exclusive educational materials, and fully managed id theft recovery services. With this protection, MyIDCare™ will help you resolve issues if your identity is compromised.

What You Can Do.

We encourage you to contact ID Experts with any questions and to enroll in free MyIDCare services by calling toll free number 1-855-867-7385 or going to <https://ide.myidcare.com/chs> and using the Enrollment Code provided above. MyIDCare experts are available Monday through Friday from 5 am - 5 pm Pacific Time. Please note the deadline to enroll is December 11, 2017.

Further, and although there is no evidence that any client information was accessed or misused, we strongly recommend that you review the enclosed 'Recommended Steps to Help Protect Your Information' to safeguard your information.

For More Information.

In over 35 years of business, this is our first direct encounter with cyber-crime. Protecting your information is incredibly important to us, as is addressing this incident with the information and assistance you may need. If you have any questions or concerns, please do not hesitate to call toll free number 1-855-867-7385 Monday – Friday, 5 am to 5 pm PST, or write us at 11620 Wilshire Boulevard, Suite 875, Los Angeles, California 90025. Further, you can go to <https://ide.myidcare.com/chs> for assistance or for any additional questions you may have.

Very truly yours,

Cohn Handler Sturm
An Accountancy Corporation

Recommended Steps to Help Protect Your Information

Please Note: Minors, under the age of 18, should not have a credit history established and are under the age to secure credit. Therefore credit monitoring may not be applicable at this time. All other services provided in the membership will apply. No one is allowed to place a fraud alert on your credit report except you, please follow the instructions below to place the alert.

1. Website and Enrollment. Go to <https://ide.myidcare.com/chs> and follow the instructions for enrollment using your Enrollment Code provided at the top of the letter. Once you have completed your enrollment, you will receive a welcome letter by email (or by mail if you do not provide an email address when you sign up). The welcome letter will direct you to the exclusive MyIDCare Member Website where you will find other valuable educational information.

2. Activate the credit monitoring provided as part of your MyIDCare membership, which is paid for by Hand & Upper Extremity Centers. Credit monitoring is included in the membership, but you must personally activate it for it to be effective. Note: You must have established credit and access to a computer and the internet to use this service. If you need assistance, MyIDCare will be able to assist you.

3. Telephone. Contact MyIDCare at 1-855-867-7385 to gain additional information about this event and speak with knowledgeable representatives about the appropriate steps to take to protect your credit identity.

4. Review your credit reports. We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

If you discover any suspicious items and have enrolled in MyIDCare, notify them immediately by calling or by visiting their Member website and filing a theft report.

If you file a theft report with MyIDCare, you will be contacted by a member of our ID Care team who will help you determine the cause of the suspicious items. In the unlikely event that you fall victim to identity theft as a consequence of this incident, you will be assigned an ID Care Specialist who will work on your behalf to identify, stop and reverse the damage quickly.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

5. Place Fraud Alerts. There are also two types of fraud alerts that you can place on your credit report to put your creditors on notice that you may be a victim of fraud: an initial alert and an extended alert. You may ask that an initial fraud alert be placed on your credit report if you suspect you have been, or are about to be, a victim of identity theft. An initial fraud alert stays on your credit report for at least 90 days. You may have an extended alert placed on your credit report if you have already been a victim of identity theft with the appropriate documentary proof. An extended fraud alert stays on your credit report for seven years. You can place a fraud alert on your credit report by calling the toll-free fraud number of any of the three national credit reporting agencies listed below.

Equifax: 1-888-766-0008, P.O. Box 740241, Atlanta, GA 30374

- <https://www.alerts.equifax.com/AutoFraudOnline/jsp/fraudAlert.jsp>

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

- <https://www.experian.com/fraud/center.html>

TransUnion: 1-800-680-7289, P.O. Box 2000, Chester, PA, 19022, fraud.transunion.com

- <http://www.transunion.com/fraud-victim-resource/place-fraud-alert>

If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring.

6. Security Freeze. You may have the right to put a credit freeze, also known as a security freeze, on your credit file, so that no new credit can be opened in your name without the use of a PIN number that is issued to you when you initiate a freeze. A credit freeze is designed to prevent potential credit grantors from accessing your credit report without your consent. If you place a credit freeze, potential creditors and other third parties will not be able to get access to your credit report unless you temporarily lift the freeze. Therefore, using a credit freeze may delay your ability to obtain credit. In addition, you may incur fees to place, lift and/or remove a credit freeze. Credit freeze laws vary from state to state. The cost of placing, temporarily lifting, and removing a credit freeze also varies by state, generally \$5 to \$20 per action at each credit reporting company. *Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company.* Since the instructions for how to establish a credit freeze differ from state to state, please contact the three major credit reporting companies as specified below to find out more information:

Equifax: P.O. Box 105788, Atlanta, GA 30348, www.equifax.com
Experian: P.O. Box 9554, Allen, TX 75013, www.experian.com
TransUnion LLC: P.O. Box 2000, Chester, PA, 19022-2000, freeze.transunion.com

You can obtain more information about fraud alerts and credit freezes by contacting the FTC or one of the national credit reporting agencies listed below.

7. You can obtain additional information about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

- **California Residents:** Visit the California Office of Privacy Protection (www.privacy.ca.gov) for additional information on protection against identity theft.
- **Kentucky Residents:** Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.
- **Maryland Residents:** Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.
- **North Carolina Residents:** Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.com/, Telephone: 1-919-716-6400 / 1-877-5-NO-SCAM
- **Oregon Residents:** Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 877-877-9392
- **Rhode Island Residents:** Office of the Attorney General, 150 South Main Street, Providence, Rhode Island 02903, www.riag.ri.gov, Telephone: 401-274-4400

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, www.consumer.gov/idtheft, 1-877-IDTHEFT (438-4338), TDD: 1-202-326-2502.