



[Date]

[Insert Recipient's Name]

[Insert Address]

[Insert City, State, Zip]

RE: Important Security Notification
Please read this entire letter.

Dear [Insert customer name]:

We are contacting you regarding a data security incident that occurred on or about March 3, 2017 at DLD Accountancy, LLP . This incident may have involved some of your personal information. Unfortunately, this has become more common over the last few years and has happened to hundreds of CPA firms. We have been advised that this year particularly the IRS has seen a huge increase in fraudulent attempts than years prior. The IRS has been on high alert to review and address all fraudulent attempts. Please be assured that we have taken every step necessary to address the incident, and that we are committed to fully protecting all of the information that you have entrusted to us. Please review the information provided in this letter for some steps that you may take to protect yourself against any potential misuse of your information.

On or about March 20, 2017, DLD Accountancy, LLP became aware that it was the victim of a cyber-attack by which an unknown third party was able to access DLD Accountancy, LLP 's computer network and some of its clients' personal information. The unknown third party accessed our Lacerte 2015 tax software, a product owned by intuit QuickBooks, and as a result some of your personal information may have been exposed to others, including your first and last name, home address, social security number, and 2015 compensation data.

We take the privacy and protection of our clients' personal information very seriously and we deeply regret that this incident occurred. We took steps to address this incident promptly after it was discovered, including undertaking an internal investigation of the matter in order to develop a better understanding of what had taken place and how. We reported the incident to law enforcement and they are investigating. This notification was not delayed due to law enforcement investigation. The IRS is also aware of the incident. With the help of our IT department and forensic team we have data management protocols and security measures in place to help prevent this type of incident from recurring in the future.

If you receive a notice from the IRS indicating there was an attempt to file a fraudulent return on your behalf, you will need to file the Identity Theft Affidavit, form 14039.

For the 2017 tax filing, the IRS will issue a PIN in December for you to use when filing your taxes next year. Please provide this PIN to us once you receive it. This is one way the IRS is working to prevent tax fraud and protect taxpayers.

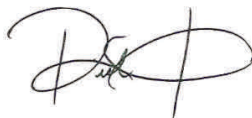
We have also retained Experian to provide complimentary credit monitoring for you. Information and instructions for using the credit monitoring service can be found following this letter.

We sincerely apologize for this incident and regret any inconvenience it may cause you. Should you have questions or concerns regarding this matter, please do not hesitate to contact us. **Emails can be sent to Dennis Duban dd@dldcpas.com, Rick Thiedig rt@dldcpas.com, or David Wilcox dwilcox@dldcpas.com or call the office at 323.937.2010.**

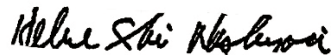
Sincerely,



Dennis L. Duban
Chairman



Rick Thiedig, CPA
Partner



Helene Duban-Nishizawa
Partner

Experian Credit Monitoring

If you believe there was fraudulent use of your information as a result of this incident and would like to discuss how you may be able to resolve those issues, please reach out to an Experian agent. If, after discussing your situation with an agent, it is determined that identity restoration support is needed, then an Experian Identity Restoration agent is available to work with you to investigate and resolve each incident of fraud that occurred from the date of the incident (including, as appropriate, helping you with contacting credit grantors to dispute charges and close accounts; assisting you in placing a freeze on your credit file with the three major credit bureaus; and assisting you with contacting government agencies to help restore your identity to its proper condition).

Please note that this offer is available to you for 1 year from the date of this letter and does not require any action on your part at this time.

The Terms and Conditions for this offer are located at www.ExperianIDWorks.com/restoration. You will also find self-help tips and information about identity protection at this site.

While Identity Restoration assistance is immediately available to you, we also encourage you to activate the fraud detection tools available through Experian IdentityWorksSM as a complimentary one-year membership. This product provides you with superior identity detection and resolution of identity theft. To start monitoring your personal information please follow the steps below:

- Ensure that you **enroll by: July 31, 2017** (Your code will not work after this date.)
- **Visit** the Experian IdentityWorks website to enroll: www.ExperianIdWorks.com/creditone
- Provide your **activation code**: [code]

If you have questions about the product, need assistance with identity restoration that arose as a result of this incident or would like an alternative to enrolling in Experian IdentityWorks online, please contact Experian's customer care team at **877-890-9332** by **July 31, 2017**. Be prepared to provide engagement number **DB01398** as proof of eligibility for the identity restoration services by Experian.

ADDITIONAL DETAILS REGARDING YOUR 12MONTH EXPERIAN IDENTITYWORKS MEMBERSHIP:

A credit card is **not** required for enrollment in Experian IdentityWorks.

You can contact Experian **immediately** regarding any fraud issues, and have access to the following features once you enroll in Experian IdentityWorks:

- **Experian credit report at signup:** See what information is associated with your credit file. Daily credit reports are available for online members only.*
- **Credit Monitoring:** Actively monitors Experian file for indicators of fraud.
- **Identity Restoration:** Identity Restoration agents are immediately available to help you address credit and non-credit related fraud.
- **Experian IdentityWorks ExtendCARE™:** You receive the same high-level of Identity Restoration support even after your Experian IdentityWorks membership has expired.

- **\$1 Million Identity Theft Insurance**:** Provides coverage for certain costs and unauthorized electronic fund transfers.

What you can do to protect your information: There are additional actions you can consider taking to reduce the chances of identity theft or fraud on your account(s). Please refer to www.ExperianIDWorks.com/restoration for this information.

Information about Identity Theft Prevention

We recommend that you regularly review statements from your accounts and periodically obtain your credit report from one or more of the national credit reporting companies. You may obtain a free copy of your credit report online at www.annualcreditreport.com, by calling toll-free 1-877-322-8228, or by mailing an Annual Credit Report Request Form (available at www.annualcreditreport.com) to: Annual Credit Report Request Service, P.O. Box 105281, Atlanta, GA, 30348-5281. You may also purchase a copy of your credit report by contacting one or more of the three national credit reporting agencies listed below.

Equifax:	P.O. Box 740241, Atlanta, Georgia 30374-0241, 1-800-685-1111, www.equifax.com
Experian:	P.O. Box 9532, Allen, TX 75013, 1-888-397-3742, www.experian.com
TransUnion:	P.O. Box 1000, Chester, PA 19022, 1-800-888-4213, www.transunion.com

When you receive your credit reports, review them carefully. Look for accounts or creditor inquiries that you did not initiate or do not recognize. Look for information, such as home address and Social Security number, that is not accurate. If you see anything you do not understand, call the credit reporting agency at the telephone number on the report.

We recommend you remain vigilant with respect to reviewing your account statements and credit reports, and promptly report any suspicious activity or suspected identity theft to us and to the proper law enforcement authorities, including local law enforcement, your state's attorney general and/or the Federal Trade Commission ("FTC"). You may contact the FTC or your state's regulatory authority 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 residents of Maryland: You may also obtain information about preventing and avoiding identity theft from the Maryland Office of the Attorney General:

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

For residents of Massachusetts: You also have the right to obtain a police report.

For residents of North Carolina: You may also obtain information about preventing and avoiding identity theft from the North Carolina Attorney General's Office:

North Carolina Attorney General's Office, Consumer Protection Division
9001 Mail Service Center, Raleigh, NC 27699-9001, 1-877-5-NO-SCAM, www.ncdoj.gov

We recommend that you regularly review the explanation of benefits statement that you receive from your insurer. If you see any service that you believe you did not receive, please contact your insurer at the number on the statement. If you do not receive regular explanation of benefits statements, contact your provider and request them to send such statements following the provision of services in your name or number.

You may want to order copies of your credit reports and check for any medical bills that you do not recognize. If you find anything suspicious, call the credit reporting agency at the phone number on the report. Keep a copy of this notice for your records in case of future problems with your medical records. You may also want to request a copy of your medical records from your provider, to serve as a baseline. If you are a California resident, we suggest that you visit the web site of the California Office of Privacy Protection at www.privacy.ca.gov to find more information about your medical privacy.

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 7 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, www.equifax.com
Experian: 1-888-397-3742, www.experian.com
TransUnion: 1-800-680-7289, fraud.transunion.com

Credit Freezes (for Non-Massachusetts Residents): 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 above.

Credit Freezes (for Massachusetts Residents): Massachusetts law gives you the right to place a security freeze on your consumer reports. A security freeze is designed to prevent credit, loans and services from being approved in your name without your consent. Using a security freeze, however, may delay your ability to obtain credit. You may request that a freeze be placed on your credit report by sending a request to a credit reporting agency by certified mail, overnight mail or regular stamped mail to the address below:

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

Unlike a fraud alert, you must separately place a credit freeze on your credit file at each credit reporting company. The following information should be included when requesting a security freeze (documentation for you and your spouse must be submitted when freezing a spouse's credit report): full name, with middle initial and any suffixes; Social Security number; date of birth (month, day and year); current address and previous addresses for the past five (5) years; and applicable fee (if any) or incident report or complaint with a law enforcement agency or the Department of Motor Vehicles. The request should also include a copy of a government-issued identification card, such as a driver's license, state or military ID card, and a copy of a utility bill, bank or insurance statement. Each copy should be legible, display your name and current mailing address, and the date of issue (statement dates must be recent). The credit reporting company may charge a reasonable fee of up to \$5 to place a freeze or lift or remove a freeze, unless you are a victim of identity theft or the spouse of a victim of identity theft, and have submitted a valid police report relating to the identity theft to the credit reporting company.

* Offline members will be eligible to call for additional reports quarterly after enrolling

** Identity theft insurance is underwritten by insurance company subsidiaries or affiliates of American International Group, Inc. (AIG). The description herein is a summary and intended for informational purposes only and does not include all terms, conditions and exclusions of the policies described. Please refer to the actual policies for terms, conditions, and exclusions of coverage. Coverage may not be available in all jurisdictions.