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August 13, 2025

Via Online Portal

Attorney General Mike Hilgers
Office of the Attorney General
Consumer Affairs Response Team
2115 State Capitol
Lincoln, NE 68509

Re: Data Incident

Dear Attorney General Hilgers:

Wilson Elser Moskowitz Edelman and Dicker LLP (“Wilson Elser”) represents Leonard Mulherin and Greene, PC (“LMG”), an auditing, accounting, and/or tax services provider located at 625 Grove Street, Braintree, Massachusetts, 02184, with respect to a recent data incident that was first discovered by LMG on December 2, 2024, (hereinafter, the “Incident”). LMG takes the security and privacy of the information within its control very seriously and has taken steps to prevent a similar incident from occurring in the future.

This letter will serve to inform you of the nature of the Incident, what information may have been impacted, the number of Nebraska residents being notified, and the steps that LMG has taken in response to the Incident. We have also enclosed hereto a sample of the notification made to the potentially affected individuals, which includes an offer of complimentary credit monitoring services.

1. Nature of the Incident

On or around December 2, 2024, LMG detected unusual activity in one of LMG’s email accounts. Upon discovery of the event, LMG immediately contacted their internal Information Technology (IT) consulting firm confirm the security of their systems and deactivate the affected email account, and internally investigated to determine the nature and scope of the incident. LMG and

their internal IT consulting firm's investigation concluded that information in one of their email accounts was potentially accessed and acquired by an unauthorized actor.

LMG also engaged and worked with a specialized third-party data forensics and cybersecurity firm to conduct a comprehensive review of the email account, including data mining, to identify any specific individuals and the types of information that may have been impacted. That process was recently completed, and the affected data for the individuals who were potentially impacted was Social Security Number, Financial Account Number, and Financial Account Access Information. The list of individuals to notify was finalized on August 7, 2025.

2. Number of Nebraska residents affected.

Based on its investigation, LMG identified and notified 3 residents of Nebraska whose information may have been impacted as a result of the Incident. Notification letters to these individuals were mailed on August 13, 2025, by Certified Mail; Return Receipt Requested. A sample copy of the notification letter is attached hereto as **Exhibit A**.

3. Steps taken in response to the Incident.

LMG is committed to ensuring the security and privacy of all personal information in its control and has taken and will continue to take steps to strengthen its existing security controls. Upon discovery of the Incident, LMG moved quickly to respond to the Incident and notified the potentially affected individuals.

Although LMG is not aware of any actual or attempted misuse of the affected personal information, LMG offered twelve (12) months of complimentary credit monitoring and identity theft restoration services through TransUnion to the affected Nebraska residents to help protect their identity. Additionally, LMG provided guidance on how to better protect against identity theft and fraud, including providing information on how to place a fraud alert and security freeze on one's credit file, the contact details for the national consumer reporting agencies, information on how to obtain a free credit report, a reminder to remain vigilant for incidents of fraud and identity theft by reviewing account statements and monitoring free credit reports, and the contact details for the Federal Trade Commission.

4. Contact information

LMG remains dedicated to protecting the sensitive information in its control. If you have any questions or need additional information, please do not hesitate to contact me at joseph.fusz@wilsonelser.com or 312-821-6141.

Very truly yours,

Wilson Elser Moskowitz Edelman & Dicker LLP



Joseph M. Fusz

EXHIBIT A



0002501

Leonard Mulherin and Greene, PC
c/o Cyberscout
555 Monster Rd SW
Renton, WA 98057
USBFS1452

13_0002501 ##



REDACTED

REDACTED



August 13, 2025

Via First-Class Mail

Re: Notice of Data Incident

Dear REDACTED

Leonard Mulherin and Greene, PC (“LMG”) is writing to inform you of a recent data event that may involve some of your information. LMG provides audit, accounting and/or tax services to individuals or organizations and retirement plans (which may include your current or former employer). This letter provides you with details about the event, steps we are taking in response, and resources available to help you protect against the potential misuse of your information.

What Happened?

On or around December 2, 2024, we detected unusual activity in one of our email accounts. Upon discovery of the event, we immediately had our IT consulting firm confirm the security of our systems and deactivate the affected email account, and we investigated to determine the nature and scope of the incident. Our investigation concluded that information in one of our email accounts was potentially accessed and acquired by an unauthorized actor.

Based on this investigation, we engaged and worked with a specialized third-party data forensics and cybersecurity firm to conduct a comprehensive review of the email account, including data mining, to identify any specific individuals and the types of information that may have been impacted. That process was recently completed, and the list of individuals who were potentially impacted was finalized on August 7, 2025.

What Information Was Involved?

Although we have no evidence that any personal information has been misused by third parties as a result of the event, we are notifying you out of an abundance of caution and for purposes of full transparency. Based on the investigation, the following information related to you may have been subject to unauthorized access: REDACTED

What We Are Doing

We take this incident and the security of information seriously. Since the discovery of the incident, we moved quickly to investigate, respond, and confirm the security of our systems. In addition, we have taken steps to strengthen our existing security controls.

In response to the event, we are providing you with access to **Single Bureau Credit Monitoring/Single Bureau Credit Report/Single Bureau Credit Score** services at no charge. This access begins on the same day this letter is being sent. These services provide you with alerts for **REDACTED** months from the date of enrollment when changes occur to your credit file. This notification is sent to you the same day that the change or update takes place with the bureau. Finally, we are providing you with proactive fraud assistance to help with any questions that you might have or in event that you become a victim of fraud. These services will be provided by Cyberscout, a TransUnion company specializing in fraud assistance and remediation services.

What You Can Do

We encourage you to remain vigilant against incidents of identity theft and fraud, to review your account statements, and to monitor your credit reports for suspicious or unauthorized activity. Please review the enclosed *Additional Resources To Help Protect Your Information*, to learn more about how to protect against the possibility of information misuse.

To enroll in Credit Monitoring services at no charge, please log on to **REDACTED** and follow the instructions provided. When prompted please provide the following unique code to receive services: **REDACTED**. In order for you to receive the monitoring services described above, you must enroll within 90 days from the date of this letter. The enrollment requires an internet connection and e-mail account and may not be available to minors under the age of 18 years of age. Please note that when signing up for monitoring services, you may be asked to verify personal information for your own protection to confirm your identity.

For More Information

If you have any questions or concerns not addressed in this letter, please call 1-833-397-4709 (toll free) Monday through Friday, during the hours of 8:00 a.m. and 8:00 p.m. Eastern Standard Time (excluding U.S. national holidays).

We sincerely regret any concern or inconvenience this matter may cause, and remain dedicated to ensuring the privacy and security of all information in our control.

Sincerely,

Leonard Mulherin and Greene, PC

ADDITIONAL RESOURCES TO HELP PROTECT YOUR INFORMATION

Monitor Your Accounts

We recommend that you remain vigilant for incidents of fraud or identity theft by regularly reviewing your credit reports and financial accounts for any suspicious activity. You should contact the reporting agency using the phone number on the credit report if you find any inaccuracies with your information or if you do not recognize any of the account activity.

You may obtain a free copy of your credit report by visiting www.annualcreditreport.com, calling toll-free at 1-877-322-8228, or by mailing a completed 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 for a fee by contacting one or more of the three national credit reporting agencies.

You have rights under the federal Fair Credit Reporting Act (FCRA). The FCRA governs the collection and use of information about you that is reported by consumer reporting agencies. You can obtain additional information about your rights under the FCRA by visiting <https://www.ftc.gov/legal-library/browse/statutes/fair-credit-reporting-act>.

Credit Freeze

You have the right to add, temporarily lift and remove a credit freeze, also known as a security freeze, on your credit report at no cost. A credit freeze prevents all third parties, such as credit lenders or other companies, whose use is not exempt under law, from accessing your credit file without your consent. If you have a freeze, you must remove or temporarily lift it to apply for credit. Spouses can request freezes for each other as long as they pass authentication. You can also request a freeze for someone if you have a valid Power of Attorney. If you are a parent/guardian/representative you can request a freeze for a minor 15 and younger. To add a security freeze on your credit report you must make a separate request to each of the three national consumer reporting agencies by phone, online, or by mail by following the instructions found at their websites (see “Contact Information” below). The following information must be included when requesting a security freeze: (i) full name, with middle initial and any suffixes; (ii) Social Security number; (iii) date of birth (month, day, and year); (iv) current address and any previous addresses for the past five (5) years; (v) proof of current address (such as a copy of a government-issued identification card, a recent utility or telephone bill, or bank or insurance statement); and (vi) other personal information as required by the applicable credit reporting agency.

Fraud Alert

You have the right to add, extend, or remove a fraud alert on your credit file at no cost. A fraud alert is a statement that is added to your credit file that will notify potential credit grantors that you may be or have been a victim of identity theft. Before they extend credit, they should use reasonable procedures to verify your identity. Please note that, unlike a credit freeze, a fraud alert only notifies lenders to verify your identity before extending new credit, but it does not block access to your credit report. Fraud alerts are free to add and are valid for one year. Victims of identity theft can obtain an extended fraud alert for seven years. You can add a fraud alert by sending your request to any one of the three national reporting agencies by phone, online, or by mail by following the instructions found at their websites (see “Contact Information” below). The agency you contact will then contact the other credit agencies.

Federal Trade Commission

For more information about credit freezes and fraud alerts and other steps you can take to protect yourself against identity theft, you can contact the Federal Trade Commission (FTC) at 600 Pennsylvania Avenue NW, Washington, DC 20580, www.identitytheft.gov, 1-877-ID-THEFT (1-877-438-4338), TTY: 1-866-653-4261. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them. You can obtain further information on how to file such a complaint by way of the contact information listed above.

You should also report instances of known or suspected identity theft to local law enforcement and the Attorney General’s office in your home state and you have the right to file a police report and obtain a copy of your police report.

Contact Information

Below is the contact information for the three national credit reporting agencies (Experian, Equifax, and TransUnion) if you would like to add a fraud alert or credit freeze to your credit report.

Credit Reporting Agency	Access Your Credit Report	Add a Fraud Alert	Add a Security Freeze
Experian	P.O. Box 2002 Allen, TX 75013-9701 1-866-200-6020 www.experian.com	P.O. Box 9554 Allen, TX 75013-9554 1-888-397-3742 https://www.experian.com/fraud/center.html	P.O. Box 9554 Allen, TX 75013-9554 1-888-397-3742 www.experian.com/freeze/center.html
Equifax	P.O. Box 740241 Atlanta, GA 30374-0241 1-866-349-5191 www.equifax.com	P.O. Box 105069 Atlanta, GA 30348-5069 1-800-525-6285 www.equifax.com/personal/credit-report-services/credit-fraud-alerts	P.O. Box 105788 Atlanta, GA 30348-5788 1-888-298-0045 www.equifax.com/personal/credit-report-services
TransUnion	P.O. Box 1000 Chester, PA 19016-1000 1-800-888-4213 www.transunion.com	P.O. Box 2000 Chester, PA 19016 1-800-680-7289 www.transunion.com/fraud-alerts	P.O. Box 160 Woodlyn, PA 19094 1-800-916-8800 www.transunion.com/credit-freeze

Iowa and Oregon residents are advised to report suspected incidents of identity theft to local law enforcement, to their respective Attorney General, and the FTC.

Massachusetts residents are advised of their right to obtain a police report in connection with this incident.

District of Columbia residents are advised of their right to obtain a security freeze free of charge and can obtain information about steps to take to avoid identity theft by contacting the FTC (contact information provided above) and the Office of the Attorney General for the District of Columbia, Office of Consumer Protection, at 400 6th St. NW, Washington, D.C. 20001, by calling the Consumer Protection Hotline at (202) 442-9828, by visiting <https://oag.dc.gov>, or emailing at consumer.protection@dc.gov.

Maryland residents can obtain information about steps they can take to avoid identity theft by contacting the FTC (contact information provided above) or the Maryland Office of the Attorney General, Consumer Protection Division Office at 44 North Potomac Street, Suite 104, Hagerstown, MD 21740, by phone at 1-888-743-0023 or 410-528-8662, or by visiting <http://www.marylandattorneygeneral.gov/Pages/contactus.aspx>.

New York residents are advised that in response to this event they can place a fraud alert or security freeze on their credit reports and may report any incidents of suspected identity theft to law enforcement, the FTC, the New York Attorney General, or local law enforcement. Additional information is available at the website of the New York Department of State Division of Consumer Protection at <https://dos.nysits.acsitefactory.com/consumerprotection>; by visiting the New York Attorney General at <https://ag.ny.gov> or by phone at 1-800-771-7755; or by contacting the FTC at www.ftc.gov/bcp/edu/microsites/idtheft/ or <https://www.identitytheft.gov/#/>.

North Carolina residents are advised to remain vigilant by reviewing account statements and monitoring free credit reports and may obtain information about preventing identity theft by contacting the FTC (contact information provided above) or the North Carolina Office of the Attorney General, Consumer Protection Division at 9001 Mail Service Center, Raleigh, NC 27699-9001, or visiting www.ncdoj.gov, or by phone at 1-877-5-NO-SCAM (1-877-566-7226) or (919) 716-6000.

Rhode Island residents are advised that they may file or obtain a police report in connection with this event and place security freeze on their credit file and that fees may be required to be paid to the consumer reporting agencies.