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May 13, 2025

Via Online Portal

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

Re: Supplemental Notice of Data Incident Involving MBE CPAs, LLP

Dear Attorney General Hilgers:

As you may recall, Wilson Elser Moskowitz Edelman and Dicker LLP (“Wilson Elser”) represents MBE CPAs, LLP (“MBE”), an accounting firm located at E10890 Penny Lane, Baraboo, Wisconsin 53913, with respect to a data incident that was first discovered by MBE on April 18, 2024 (hereinafter, the “Incident”). MBE 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 supplement our prior notice to your office, dated September 27, 2024. We have also enclosed hereto a sample of the second wave of notice letters, evidencing notification made to the potentially impacted individuals, which includes an offer of free credit monitoring services.

1. Nature of the Incident

On April 18, 2024, MBE detected unusual activity within its computer network (the “Incident”). Upon discovery of the Incident, MBE immediately disconnected all access to the network and promptly engaged a specialized third-party cybersecurity firm to assist with securing the environment, as well as, to conduct a comprehensive forensic investigation to determine the nature and scope of the incident. The forensic investigation found evidence indicating that some MBE files were accessed by an unauthorized actor.

55 West Monroe Street, Suite 3800 • Chicago, IL 60603 • p 312.704.0550 • f 312.704.1522

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Based on the forensic findings, on August 21, 2024, MBE engaged a third-party data mining firm to conduct a comprehensive review of the data within its systems to determine the scope of the access. In the interim, on September 27, 2024, MBE mailed a first wave of notice letters to all its employees whose information may have been impacted as result of the Incident. While the review remains ongoing, MBE is notifying affected individuals as more information becomes available. Included with the notification, MBE is offering complimentary credit monitoring services to help secure the affected individuals' information.

Based on MBE's investigation, the following types of personal information were potentially impacted: name, address, Social Security number, bank account information, retirement account information, health insurance information, and dependent information. We note, the impacted data elements vary per individual.

2. Number of additional Nebraska residents affected.

MBE has identified and notified an additional nine (9) residents of Nebraska whose information was impacted as a result of the Incident. Notification letters to these individuals were mailed on May 13, 2025, by U.S. First Class Mail. A sample copy of the notification letter is attached hereto as **Exhibit A**.

3. Steps taken in response to the Incident.

MBE is committed to ensuring the security and privacy of all personal information within its control and is taking steps to prevent a similar incident from occurring in the future. Upon discovery of the Incident, MBE moved quickly to investigate and respond to the Incident, assessed the security of its systems, and notified the potentially affected individuals. Specifically, MBE engaged a specialized cybersecurity firm to conduct a forensic investigation to determine the nature and scope of the Incident. Additionally, in response to the Incident, MBE CPAs implemented the following security enhancement measures: Sentinel One/Huntress with a 3-year proactive contract that includes monitoring and alerting; multifactor authentication for RMM tool and where supported; software patching; updated password policies and requirements; and implemented audits for users, group policies, and scheduled tasks.

Although MBE is not aware of any actual or attempted misuse of the affected personal information, MBE offered twelve (12) months of complimentary credit monitoring and identity theft restoration services to the affected Nebraska residents through CyberScout, a TransUnion company, to help protect their identity. Additionally, MBE 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

MBE 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

A handwritten signature in black ink, appearing to read "Joseph M. Fusz", with a stylized, flowing script.

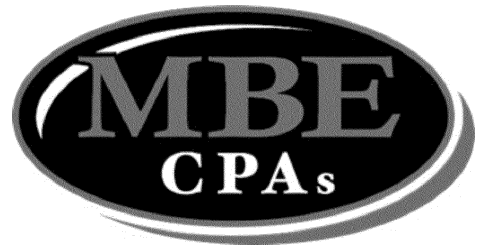
Joseph M. Fusz

EXHIBIT A

MBE CPA's, LLP
c/o Cyberscout
PO Box 1286
Dearborn, MI 48120-9998

VIA FIRST-CLASS MAIL

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May 12, 2025

Notice of Data Incident

Dear [REDACTED],

We are reaching out to let you know MBE CPA's, LLC ("MBE") was recently subject to a data security incident that may have resulted in unauthorized access to your personal information. With this notice we are providing you with details about the incident, steps we are taking in response to the incident, and resources available to help you protect against the potential misuse of your information.

What Happened?

On April 18, 2024, MBE detected unusual activity on its computer network (the "Incident"). Upon discovery of the Incident, MBE immediately disconnected all access to the network and promptly engaged a specialized third-party cybersecurity firm to assist with securing the environment, as well as, to conduct a comprehensive forensic investigation to determine the nature and scope of the incident. While the forensic investigation was ongoing, on July 12, 2024, MBE posted a notice of the Incident on the homepage of its website. The forensic investigation concluded on July 22, 2024, and MBE determined that its data was accessed by an unauthorized actor.

Based on these findings, MBE engaged a data mining vendor to conduct a comprehensive review of the impacted data to determine which individuals' personal information may have been affected. MBE is in the process of reviewing the impacted data and is providing notice to affected individuals as the information becomes available. Based upon the review, MBE identified that some of your personal information may have been impacted by the Incident.

What Information Was Involved?

The information potentially impacted by the Incident varies by individual. As a result of the Incident, the following information related to you may have been subject to unauthorized access: Social Security number.

What We Are Doing

Data privacy and security is among MBE's highest priorities, and we are committed to doing everything we can to protect the privacy and security of the personal information within our care. Since the discovery of the incident, MBE moved quickly to investigate, respond, and confirm the security of its computer systems. Specifically, MBE disconnected all access to its network, changed administrative credentials, restored operations in a safe and secure mode, enhanced the security measures, and took steps and will continue to take steps to mitigate the risk of future harm.

In light of the incident, we are providing you with access to Single Bureau Credit Monitoring/Single Bureau Credit Report/Single Bureau Credit Score services at no charge. These services provide you with alerts for twelve 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

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 ninety (90) days from the date of this letter. Enrollment requires an internet connection and e-mail account and may not be available to minors under the age of eighteen (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.

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. Additionally, security experts suggest that you contact your financial institution and all major credit bureaus to inform them of such a breach and then take whatever steps are recommended to protect your interests, including the possible placement of a fraud alert on your credit file. Please review the enclosed Additional Resources to Help Protect Your Information, to learn more about how to protect against the possibility of information misuse.

For More Information

MBE recognizes that you may have questions not addressed in this letter. If you have additional questions, please call [REDACTED] (toll free) during the hours of 8:00 am to 8:00 pm Eastern time, Monday through Friday (excluding U.S. national holidays).

Please know that the protection of your personal information is a top priority, and we sincerely apologize for any concern or inconvenience that this matter may cause you.

Sincerely,

MBE CPA's, LLP

ADDITIONAL RESOURCES TO HELP PROTECT YOUR INFORMATION

PIN Any taxpayer can proactively request a six-digit Identity Protection PIN (IP PIN) to ensure no one else files their return without authorization. An IP PIN is used by the IRS to verify your identity when filing your electronic or paper tax return. To receive an IP Pin, you must register to validate your identity at IRS.gov. Use the Get an IP PIN tool available between mid-January through mid-November to receive your IP PIN. Instructions for obtaining an IP PIN are available at <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>. If a taxpayer suspects fraudulent activity, such as a return submitted without their authorization, they should complete IRS Form 14309 Identity Theft Affidavit at <https://www.irs.gov/dmaf/form/14039>.



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 Mexico residents, state law advises you to review personal account statements and credit reports, as applicable, to detect errors resulting from the security breach.

New York residents are advised that in response to this incident 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 incident and place a security freeze on their credit file and that fees may be required to be paid to the consumer reporting agencies.



