

March 8, 2011

Budd Fitch
Deputy Attorney General
33 Capitol Street
Concord, New Hampshire 03301-6397

Dear Mr. Fitch:

I am writing on behalf of Wheeler & Associates, CPA, P.A. to notify the Office of the Attorney General of a recent data security incident involving New Hampshire residents. Wheeler & Associates, CPA, P.A. discovered on approximately January 3, 2011 that criminals had broken into the offices of Wheeler & Associates. The break-in at the firm's offices resulted in the theft of computers and hard drives containing files consisting of personally identifiable information, including names, social security numbers, and addresses. The computers were protected by passwords and the files were designed to only be accessed using specialized accounting software. As such, we believe it is highly unlikely the personal information on the drives was compromised. Wheeler & Associates, CPA, P.A. reported the break-in to local law enforcement immediately. Following an investigation, the police recovered all of the stolen hard drives and computers containing personally identifiable information. By the time the stolen drives were recovered, the original information on two of the drives had been deleted and new programs and data had been copied onto the drives. The suspects have provided statements which indicated they never attempted to access any of the proprietary information stored on the computers/drives and were only interested in reselling the computer equipment.

Our forensic review of the drives was consistent with the suspects' statements that they simply overwrote the drives with new programs and data. In an abundance of caution, we have partnered with Affinion BreachShield to offer credit monitoring services to the impacted individuals at no cost to them. To prevent the future occurrence of similar incidents, Wheeler & Associates, CPA, P.A. has begun utilizing hard drive encryption on all of its computers and back-up software. The firm has also increased security monitoring at its offices and notified all three major credit bureaus of the incident.

Our investigation into the incident indicates that approximately nineteen (19) of the affected persons reside in New Hampshire. To our knowledge, no affected New Hampshire resident has experienced identity theft as a result of the incident.

Wheeler & Associates, CPA, P.A. will begin notifying affected individuals by personal letter on about March 9, 2011. The letter to affected residents will include information on preventing identity theft and a toll free telephone number residents may call to obtain further information on the incident as well as to enroll in a free one year credit monitoring program.

If you have any questions regarding the foregoing or would like to request additional information, please do not hesitate to contact the undersigned.

Sincerely,

SHENDELL & POLLOCK, P.L.

By: 

Gary R. Shendell, Esq.

Matthew Tornincasa, Esq.

Attorneys for Wheeler & Associates, CPA, P.A.

GRS/MAT