



**POWELL & EDWARDS**

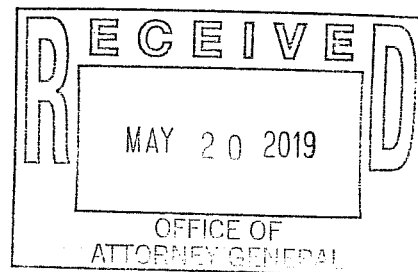
ATTORNEYS AT LAW

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May 16, 2019

Wayne Stenehjem, Esquire  
North Dakota Attorney General  
600 E. Boulevard Ave. Dept. 125  
Bismarck, North Dakota 58505



RE: *Data Breach Notification in reference to Tim Couch, PC CPA, 900 Old Dawson Village Road, Suite 110, Dawsonville, Georgia 30534*

Dear Attorney General Stenehjem:

I am providing notification pursuant to Chapter 51-30-02 of the Code of North Dakota on behalf of my client, Tim Couch, PC CPA of a potential data breach which may affect one (1) North Dakota resident. On April 2, 2019, my client was notified that two income tax returns that were electronically submitted were returned as being previously submitted. My client contacted their tax software provider, who after a brief investigation, determined that eight of their clients had returns processed by another user of the same software. It was determined that the returns were transmitted by an individual using an Electronic Financial Identification Number (EFIN) registered to a CPA in Oregon. My client immediately contacted the United States Internal Revenue Service who began an investigation and who requested a copy of our entire client database which we provided via an encrypted portal. It is our understanding that the IRS is still investigating this matter and has begun contacting customers to verify the authenticity of their submitted returns.

My clients had an electronic audit of the firm's computer network conducted to determine whether a data breach had originated at their firm. While there was evidence of unauthorized computer programs on one of the computers on the firm's network, it has not been determined whether or not there has been an actual release of Personally Identifiable Information from the firm's computers. However, based upon the circumstances, there is reason to believe that some of their client's Personally Identifiable Information has been compromised which may have included full names, dates of birth, social security numbers, home addresses, telephone numbers, IRS Personal Identification Numbers and bank account numbers.

My client had a thorough review of the potentially affected records and computer system conducted and has implemented additional security measures designed to prevent a recurrence of such an incident, and to protect the privacy of their customers data. The one client who resides in the State of North Dakota has been notified by my client in addition to any notification by the IRS.

**A PROFESSIONAL CORPORATION**

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My client is deeply concerned for the privacy of their client's data and have made every effort to quickly and properly respond to this incident. Should you have any questions, please feel free to contact me at your convenience.

Sincerely,

POWELL & EDWARDS, P.C.

A handwritten signature in cursive script, appearing to read "W. Charles Ross".

By: W. Charles Ross, Esq.

cc: Tim Couch

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