Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida

Harris, et al. v. Howard and Company, P.A.
Case No. 2024CA002405

NOTICE OF PROPOSED CLASS ACTION SETTLEMENT

IF YOUR PRIVATE INFORMATION WAS COMPROMISED IN THE SEPTEMBER 2024 HOWARD AND COMPANY, P.A. D/B/A HOWARD HOWARD & HODGES, CPAS, DATA INCIDENT, A PROPOSED CLASS ACTION SETTLEMENT MAY AFFECT YOUR RIGHTS, AND ENTITLE YOU TO BENEFITS AND A CASH PAYMENT.

A court has authorized this notice. This is not a solicitation from a lawyer.
You are not being sued.
Please read this Notice carefully and completely.

- A Settlement has been reached with Howard and Company, P.A. d/b/a Howard Howard & Hodges, CPAs ("Howard and Co." or "Defendant") in a class action lawsuit. This case is about the cyberattack on Howard and Co.'s computer systems that occurred in September 2024 (the "Data Incident"). Certain files that contained private information were potentially accessed. These files may have contained personal information such as name; Social Security number; financial account information; payment card information; and/or driver's license number.
- The lawsuit is called *Harris, et al. v. Howard and Company, P.A.*, Case No. 2024CA002405. It is pending in the Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida (the "Litigation").
- Howard and Co. denies that it did anything wrong, and the Court has not decided who is right.
- The parties have agreed to settle the lawsuit (the "Settlement") to avoid the costs and risks, disruptions, and uncertainties of continuing the Litigation.
- Howard and Co.'s records indicate that you are a Class Member and entitled to benefits under the Settlement. You may have received a previous notice directly from Howard and Co.

- Your rights are affected whether you act or don't act. ***Please read this Notice carefully and completely.***

SUMMARY OF YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT		DEADLINE
SUBMIT A CLAIM	The only way to receive benefits or payments from this Settlement is by submitting a valid and timely Claim Form. The fastest way to submit your Claim Form is online at https://HowardandCoDataIncident.com. If you prefer, you can download the Claim Form from the Settlement Website and mail it to the Settlement Administrator. You may also call or email the Settlement Administrator to receive a paper copy of the Claim Form.	**December 28, 2026**
OPT OUT OF THE SETTLEMENT	You can choose to opt out of the Settlement and receive no benefit or payment. This option allows you to sue, continue to sue, or be part of another lawsuit against the Defendant related to the legal claims resolved by this Settlement. You can hire your own lawyer at your own expense.	**December 28, 2026**
OBJECT TO THE SETTLEMENT AND/OR ATTEND A HEARING	If you do not opt out of the Settlement, you may object to it by writing to the Court about why you don't like the Settlement. You may also ask the Court for permission to speak about your objection at the Final Approval Hearing. If you object, you may also file a claim for Settlement benefits.	**December 28, 2026**
DO NOTHING	Unless you opt out of the Settlement, you are automatically part of the Settlement. If you do nothing, you will not receive benefits or payments from this Settlement and you will give up the right to sue, continue to sue, or be part of another lawsuit against the Defendant related to the legal claims resolved by this Settlement.	No Deadline

- These rights and options—**and the deadlines to exercise them—**are explained in this Notice.
- The Court in charge of this case still has to decide whether to approve the Settlement.

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Basic Information

1. Why was this Notice issued?

The Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida, authorized this Notice. You have a right to know about the proposed Settlement of this class action lawsuit, and about all of your options, before the Court decides whether to grant final approval of the Settlement. This Notice explains the lawsuit, your legal rights, what benefits are available, and who can receive them.

The lawsuit is called *Harris, et al. v. Howard and Company, P.A.*, Case No. 2024CA002405. It is pending in the Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida. The people that filed this lawsuit are called the "Plaintiffs" (or "Class Representatives") and the company they sued, Howard and Company, P.A. d/b/a Howard Howard & Hodges, CPAs, is called the "Defendant."

2. What is this lawsuit about?

This lawsuit alleges that during the September 2024 cyberattack on Howard and Co.'s computer systems, certain files that contained private information potentially were accessed. These files may have contained personal information such as name; Social Security number; financial account information; payment card information; and/or driver's license number.

3. What is a class action?

In a class action, one or more individuals sue on behalf of other people with similar claims. These individuals are called the "Plaintiffs" or "Class Representatives." Together, the people included in the class action are called a "Class" or "Class Members." One court resolves the lawsuit for all Class Members, except for those who opt out from the settlement. In this Settlement, the Class Representatives are Alena Fay Cowell Harris and Eva Wilson. Everyone included in this Action are the Class Members.

4. Why is there a Settlement?

The Court did not decide whether the Plaintiffs or the Defendant are right. Both sides have agreed to a Settlement to avoid the costs and risks of a trial, and to allow the Class Members to receive benefits from the Settlement. The Plaintiffs and their attorney think the Settlement is best for all Class Members.

Who is in the Settlement?

5. Who is included in the Settlement?

The court has defined the Class this way: "All living individuals residing in the United States whose Private Information was potentially impacted in the Data Incident, including all those who received notice of the Data Incident."

6. Are there exceptions to being included?

Yes. Excluded from the Class are: (1) Howard and Co.'s officers, directors, and agents; (2) governmental entities; and (3) the Judge in this case, and the Judge's family and staff.

If you are not sure whether you are a Class Member, you can ask for free help any time by contacting the Settlement Administrator at:

- Email: info@HowardandCoDataIncident.com
- Call toll free, 24/7: (844) 496-0603
- By mail: Howard and Co. Data Incident Settlement
  c/o Settlement Administrator
  P.O. Box 25226
  Santa Ana, CA 92799-9958

You may also view the Settlement Agreement at www.HowardandCoDataIncident.com.

The Settlement Benefits

7. What does the Settlement provide?

All Settlement Class Members are eligible to enroll in **Financial Data Monitoring** and one or more of the **Cash Payment** options. These benefits are described in more detail below.

FINANCIAL DATA MONITORING. All Class Members are eligible to claim one year of one bureau CyEx Financial Shield Complete. Enrollment codes will be sent by email to all Class Members who claim this benefit. This comprehensive service comes with $1 million of financial fraud insurance, and includes monitoring for:

- fraud or identity theft
- unauthorized financial transactions
- personal information associated with high-risk transactions

If anything suspicious happens, you will be able to talk to a fraud resolution agent to help fix any problems.

CASH PAYMENT OPTIONS

Cash Payment A – Extraordinary Out-of-Pocket Losses. If you incurred actual, documented, and unreimbursed losses because of identity theft or fraud, you can get back up to **$2,500.00**.

You will need to show that:

- the theft or fraud was directly caused by the Data Incident
- the losses are not already covered by **Cash Payment B**

- you tried to prevent the loss or get your money back, such as by using insurance you already have or requesting relief from your financial institution's consumer fraud policies

The losses must have occurred between September 29, 2024, and December 28, 2026.

You need to send proof, like police reports, submitted insurance claims, or receipts, to show how much you spent or lost and that your loss was the result of actual fraud or identity theft. You can also send notes or papers you made yourself to explain or support other proof, but those notes or papers alone are not enough to make a valid claim. Your proof or notes should show that your expenses were because of the Data Incident.

You cannot claim a payment for losses that have already been reimbursed by a third party.

Cash Payment B – Ordinary Out-of-Pocket Losses. If you incurred actual, documented, and unreimbursed out-of-pocket expenses due to the Data Incident, you can get back up to **$1,000.00**. The losses must have occurred between September 29, 2024, and December 28, 2026.

This benefit covers out-of-pocket expenses like:

- fees for credit reports, credit monitoring, or freezing and unfreezing your credit
- cost to replace your IDs
- postage to contact banks by mail

You need to send proof, like receipts, to show how much you spent or lost. You can also send notes or papers you made yourself to explain or support other proof, but those notes or papers alone are not enough to make a valid claim. Your proof or notes should show that your expenses were because of the Data Incident.

You cannot claim a payment for expenses that have already been reimbursed by a third party.

Cash Payment C – Reimbursement for Lost Time. Class Members who spent time responding to the Data Incident may claim up to five hours, at $25.00 per hour, for a maximum of **$125.00**.

You must have spent the time on tasks related to the Data Incident. Some examples include things like:

- changing your passwords
- investigating suspicious activity in your accounts
- researching the Data Incident

You must reasonably describe how you spent this time and sign a statement, under penalty of perjury, attesting that you spent the time claimed responding to issues raised by the Data Incident. Any time you claim will count towards the $1,000.00 cap under Cash Payment B – Ordinary Out-of-Pocket Losses.

Cash Payment D – Alternate Cash. *Instead of any other cash payment*, you may claim a one-time **$50.00** cash payment. You do not have to provide any proof or explanation to claim this payment.

If you have questions about these benefits, you can ask for free help any time by contacting the Settlement Administrator at:

- Email: info@HowardandCoDataIncident.com
- Call toll free, 24/7: (844) 496-0603

- By mail: Howard and Co. Data Incident Settlement
  c/o Settlement Administrator
  P.O. Box 25226
  Santa Ana, CA 92799-9958

8. What claims am I releasing if I stay in the Class?

If you stay in the class, you won't be able to be part of any other lawsuit against Howard and Co. about the issues that this Settlement covers. The "Releases" section of the Settlement Agreement (Section XI) describes the legal claims that you give up if you remain in the Class. The Settlement Agreement is available at https://HowardandCoDataIncident.com.

Submitting a Claim Form for a Settlement Payment

9. How do I submit a claim for a Settlement benefit?

The fastest way to submit your Claim Form is online at https://HowardandCoDataIncident.com. If you prefer, you can download a printable Claim Form from the website and mail it to the Settlement Administrator at:

Howard and Co. Data Incident Settlement
c/o Settlement Administrator
P.O. Box 25226
Santa Ana, CA 92799-9958

You may also contact the Settlement Administrator to request a Claim Form by telephone, toll free, (844) 496-0603, by email info@HowardandCoDataIncident.com, or by U.S. mail at the address above.

10. Are there any important Settlement payment deadlines?

If you are submitting a Claim Form online, you must do so by December 28, 2026. If you are submitting a claim by U.S. mail, the completed and signed Claim Form, including supporting documentation, must be postmarked no later than December 28, 2026.

11. When will the Settlement benefits be issued?

The Court will hold a final approval hearing on January 11, 2027 (***see* Question 18)**. If the Court approves the Settlement, there may be appeals. We do not know if appeals will be filed, or how long it will take to resolve them if they are filed.

Settlement payments will be distributed if the Court grants final approval, and after any appeals are resolved.

The Lawyers Representing You

12. Do I have a lawyer in the case?

Yes, the Court has appointed attorney Ryan D. Maxey, to represent you and other Class Members ("Class Counsel").

13. Should I get my own lawyer?

You will not be charged for Class Counsel's services. If you want your own lawyer, you may hire one at your expense.

14. How will Class Counsel be paid?

Class Counsel will ask the court to approve $200,000.00 as reasonable attorney's fees and reimbursement of litigation costs. This amount will be paid by Howard and Co.

Class Counsel will also ask for Service Award payments of $2,500.00 for each of the Class Representatives. Service Award payments will also be paid by Howard and Co.

Excluding Yourself from the Settlement

15. How do I opt out of the Settlement?

If you do not want to be part of the Settlement, you must formally exclude yourself from the Settlement. This is called a Request for Exclusion, and is sometimes also called "opting out." If you opt out, you will not receive Settlement benefits or payment. However, you will keep any rights you may have to sue Howard and Co. on your own about the legal issues in this case.

If you exclude yourself, you are telling the Court that you do not want to be part of the Settlement. You will not be eligible to receive any Settlement benefits if you exclude yourself.

The deadline to exclude yourself from the Settlement is **December 28, 2026.**

To be valid, your Request for Exclusion must have the following information:

(1) the name of the Litigation: *Harris, et al. v. Howard and Company, P.A.*, Case No. 2024CA002405, pending in the Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida;

(2) your full name, mailing address, telephone number, and email address (if any);

(3) personal signature; and

(4) the words "Request for Exclusion" or a clear and similar statement that you do not want to participate in the Settlement.

You may only exclude yourself—not any other person.

Mail your Request for Exclusion to the Settlement Administrator at:

Howard and Co. Data Incident Settlement
ATTN: Exclusion Request
P.O. Box 25226
Santa Ana, CA 92799-9958

Your Request for Exclusion must be postmarked by **December 28, 2026.**

Commenting on or Objecting to the Settlement

16. How do I tell the Court if I like or do not like the Settlement?

If you are a Class Member and do not like part or all of the Settlement, you can object to it. Objecting means telling the Court your reasons for why you think the Court should not approve the Settlement. The Court will consider your views.

You cannot object if you have excluded yourself from the Settlement (***see* Question 15**)

You must provide the following information for the Court to consider your objection:

(1) the name of the Litigation: *Harris, et al. v. Howard and Company, P.A.*, Case No. 2024CA002405, pending in the Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida;

(2) your full name, mailing address, telephone number, and email address (if any);

(3) a clear description of all the reasons you object; include any legal support, such as documents, you may have for your objection;

(4) if you have hired your own lawyer to represent you for this objection, provide their name, bar number, and contact information;

(5) the identity of any former or current counsel who may be entitled to compensation for any reason related to the objection to the Settlement and/or Application for Attorneys' Fees, Costs, and Service Awards;

(6) if you, your lawyer, and/or your lawyer's law firm have objected in any other cases in the past five years, provide the number of times you, your lawyer, and/or your lawyer's law firm have objected; list the names, courts, and civil action numbers for each of those cases; and provide a copy of any orders related to or ruling on those prior objections that were issued by the trial and appellate courts in each of those cases;

(7) whether or not you or your lawyer will appear at the Final Approval Hearing;

(8) whether or not you or your lawyer would like to speak at the Final Approval Hearing;

(9) if you plan on calling witnesses to testify at the Final Approval Hearing, provide a full list of such witnesses; and

(10) your signature (if you have hired your own lawyer, their signature is not sufficient).

For your objection to be valid, it must meet each of these requirements.

To be considered by the Court, you must file your complete objection with the Clerk of Court by **December 28, 2026**. You must also send a copy of the objection to the Settlement Administrator, Class Counsel, and counsel for Defendants postmarked by **December 28, 2026.**

Clerk of the Court	Settlement Administrator
Clerk of the Court [Court Address]	Howard and Co. Data Incident Settlement c/o Settlement Administrator P.O. Box 25226 Santa Ana, CA 92799-9958

Class Counsel	Counsel for Defendants
Ryan D. Maxey **MAXEY LAW FIRM, P.A.** 107 N. 11th Street, #402 Tampa, FL 33602	John Babione Troy Daniels **CONSTANGY, BROOKS, SMITH & PROPHETE, LLP** 230 Peachtree Street, N.W. Suite 2400 Atlanta, GA 30303 1557

17. What is the difference between objecting and excluding?

Objecting is telling the Court that you do not like something about the Settlement. You can object to the Settlement only if you do not exclude yourself from the Settlement. Excluding yourself from the Settlement is opting out and stating to the Court that you do not want to be part of the Settlement. If you opt out of the Settlement, you cannot object to it because the Settlement no longer affects you.

The Court's Final Approval Hearing

18. When is the Court's Final Approval Hearing?

The Court will hold a final approval on **January 11, 2027, at 9:30 a.m. Eastern Time**, via Teams, the Circuit Court of the Eighteenth Judicial Circuit in and for Seminole County, Florida, or other virtual platform at the Court's discretion.

At the final approval hearing, the Court will decide whether to approve the Settlement. The court will also decide how Class Counsel should be paid, and whether to award Service Award payments to the Class Representatives. The Court will also consider any objections to the Settlement.

If you are a Class Member, you or your lawyer may ask permission to speak at the hearing at your own cost (***See* Question 16**).

The date and time of this hearing may change without further notice. Please check https://HowardandCoDataIncident.com for updates.

19. Do I have to come to the Final Approval Hearing?

No. Class Counsel will answer any questions the Court may have. You may attend at your own expense if you wish, but you do not have to.

If you file an objection, you do not have to come to the Final Approval Hearing to talk about it; the Court will consider it as long as it was filed on time. You may also pay your own lawyer to attend, but you do not have to.

If I Do Nothing

20. What happens if I do nothing at all?

If you do nothing, you will not receive a benefit from this Settlement.

You will also give up the rights described in **Question 8**.

Getting More Information

21. How do I get more information?

This Notice is a summary of the proposed Settlement. The full Settlement Agreement and other related documents are available at the Settlement Website, https://HowardandCoDataIncident.com.

If you have additional questions, you can ask for free help any time by contacting the Settlement Administrator at:

- Email: info@HowardandCoDataIncident.com
- Call toll free, 24/7: (844) 496-0603
- By mail: Howard and Co. Data Incident Settlement
  c/o Settlement Administrator
  P.O. Box 25226
  Santa Ana, CA 92799-9958

You can obtain copies of publicly filed documents by visiting the office of the Clerk of the Court, [Court Address].

DO NOT CONTACT THE COURT OR CLERK OF COURT REGARDING THIS SETTLEMENT