

STIPULATION AND AGREEMENT OF CLASS ACTION SETTLEMENT

This Stipulation and Agreement of Settlement, as of the date of execution below (the “Settlement Agreement,” “Settlement,” “Agreement,” or “Stipulation”), is made and entered into by and among the following settling parties (“Parties”): (i) Richard Cresse (“Plaintiff” or “Settlement Class Representative”), individually and on behalf of the Settlement Class (defined below); and (ii) RINA Accountants & Advisors (“RINA” or “Defendant”), and subject to preliminary and final Court approval. In consideration of the promises and covenants set forth in this Agreement and upon entry by the Court of a final approval order and judgment, all claims of the Settlement Class against RINA in the Action shall be settled and compromised upon the terms and conditions contained herein. This Agreement is intended by the Parties to fully, finally, and forever resolve, discharge, and settle all of Plaintiff’s Released Claims (defined below), upon and subject to the terms and conditions hereof.

RECITALS

WHEREAS, Plaintiff asserts that RINA was the victim of a cyberattack resulting in the disclosure to an unauthorized third party of personal identifiable information (“PII”) on February 28, 2022;

WHEREAS, on September 28, 2022, Plaintiff filed a Class Action Complaint against the Defendant in the San Francisco County Superior Court, Case No. CGC-22-601995 (the “Action”), asserting various claims concerning the Data Incident, including negligence and negligence per se, as well as violations of California’s Unfair Competition Law (“UCL”) and the California Consumer Privacy Act (“CCPA”);

WHEREAS, RINA denies (a) the allegations and all liability with respect to any and all facts and claims alleged in the Action, (b) that Plaintiff and the class he purports to represent have suffered any damage, (c) that the Action satisfies the requirements to be tried as a class action; and (d) that the Action states a claim for any relief;

WHEREAS, the Parties agreed to attempt to mediate a resolution to the dispute;

WHEREAS, on August 8, 2025, the Parties attended an arm’s-length mediation before

experienced mediator Arthur Eidelhoch of Eidelhoch Mediation, which ultimately resulted in a settlement.

WHEREAS, the Parties have engaged in an extensive evaluation of the relevant facts and law, and the Parties carefully considered the risk and uncertainties of continued litigation and all other factors bearing on the merits of settlement;

WHEREAS, Settlement Class Counsel have concluded, based upon their investigation, and taking into account the risks, uncertainties, burdens, and costs of further prosecution of the Action, and taking into account the substantial benefits to be received pursuant to this Agreement as set forth below, and for the purpose of putting to rest all controversies with the Defendant that were alleged in the operative Class Action Complaint, that a resolution and compromise on the terms set forth herein is fair, reasonable, adequate, and in the best interests of Plaintiff and the Settlement Class;

WHEREAS, RINA, despite its belief that it has valid and complete defenses to the claims asserted against it, has nevertheless agreed to enter into this Agreement to reduce and avoid the additional expense, burden, inconvenience, and uncertainty of continuing to litigate the Action, and without any admission of liability or wrongdoing whatsoever, desires to enter into this Agreement; and

WHEREAS, the Parties now agree to settle the Action in its entirety, without any admission of liability by RINA, with respect to all Released Claims (defined below) of the Settlement Class. The Parties intend this Agreement to bind Plaintiff, RINA, and all members of the Settlement Class who do not timely and properly exclude themselves from the Settlement.

NOW THEREFORE, in light of the foregoing, for good and valuable consideration, the receipt of which is hereby mutually acknowledged, the Parties agree, subject to approval by the Court, as follows:

I. DEFINITIONS

In addition to the terms defined at various points within this Agreement, the following defined terms apply throughout this Agreement:

1.1 “Action” means *Richard Cresse v. RINA Accountants & Advisors*, Case No. CGC-22-601995 (San Francisco County Sup. Ct.).

1.2 “Administrative Costs” means all costs and expenses associated with providing notice of the Settlement to the Settlement Class and administering and carrying out the terms of the Settlement.

1.3 “Attorneys’ Fees, Costs, and Expense Award” means such funds as may be awarded by the Court to Class Counsel to compensate Class Counsel for their fees, reimbursement of costs and expenses in connection with the Action, which shall be no more than one-third of the Settlement Fund.

1.4 “Claim” or “Reimbursement Claim” means a written request, in electronic or paper form, by a Settlement Class Member, consistent with the provisions of this Agreement, seeking reimbursement for documented Economic Losses.

1.5 “Claimant” means a Settlement Class Member who submits a Claim.

1.6 “Claims Period” means the period for submitting Claims ending sixty (60) days after the Notice Date.

1.7 “Court” refers to the San Francisco County Superior Court.

1.8 “Data Breach” means the alleged access by an unauthorized third party of PII stored by RINA on or about February 28, 2022 as the result of a cyberattack.

1.9 “Economic Losses” means unreimbursed out-of-pocket costs fairly traceable to the Data Breach and not attributable to bodily injury, bodily harm, or mental suffering and not including time lost or expended as a result of the Data Breach.

1.10 “Effective Date” means the date on which the Judgment entered pursuant to this Settlement Agreement becomes Final.

1.11 “Election Deadline” means the last day for Settlement Class Members to submit any claim form or enroll in credit monitoring.

1.12 “Execution Date” means the last date on which all parties have executed this Agreement.

1.13 “Fee Application” means any application by Settlement Class Counsel for an award of attorneys’ fees and reimbursements of expenses, as set forth in Paragraph 9.

1.14 “Final” means, with respect to any judicial ruling or order, that: (1) if no appeal, motion for reargument, motion for rehearing, petition for writ of certiorari, or other writ has been filed, the time has expired to file such an appeal, motion for reargument, motion for rehearing, petition for writ of certiorari, or other writ; or (2) if an appeal, motion for reargument, motion for rehearing, petition for a writ of certiorari, or other writ has been filed, the judicial ruling or order has been affirmed with no further right of review, or such appeal, motion, petition, or writ has been denied or dismissed with no further right of review. Any proceeding or order, or any appeal or petition for a writ of certiorari pertaining solely to any application for attorneys’ fees or expenses will not in any way delay or preclude the Judgment from becoming Final.

1.15 “Final Approval Order” and “Judgment” means the order and judgment finally approving the terms of this Agreement. If the Court enters separate orders addressing the matters constituting final approval, then “Final Approval Order” includes all such orders.

1.16 “Maximum Amount Payable” means the maximum amount payable to the Settlement Class for all costs and payments associated with the settlement which is \$400,000.00 (the total amount available for the Settlement Fund).

1.17 “Non-Economic Losses” means all losses other than documented Economic Losses that are fairly traceable to the Data Breach.

1.18 “Notice” means the notices of proposed class action settlement that the Parties will ask the Court to approve in connection with preliminary approval of the Settlement.

1.19 “Notice Date” means the deadline to disseminate Notice to the Settlement Class, which is 30 days after the Court issues the preliminary approval order.

1.20 “Notice Program” means the methods for providing Notice of this Settlement to the Settlement Class Members, including (1) a summary notice sent by mail (“Postcard Notice”) to each Settlement Class Member at mailing addresses to be provided to the Settlement Administrator by RINA; (2) a Postcard Notice sent by mail to each Settlement Class member whose original

Postcard Notice was undeliverable if the Settlement Administrator can ascertain a mailing address with reasonable effort; and (3) by posting a long-form notice on the Settlement Website (“Long-Form Notice”). The forms of Notice shall be substantially in the forms attached as Exhibits to this Agreement and approved by the Court. The Notice Program shall be effectuated in substantially the manner provided herein.

1.21 “Objection Period” means the period during which a Settlement Class Member may file an objection to the Settlement, which period shall expire sixty (60) days following the Notice Date, subject to Court approval. The deadline for filing an objection to the Settlement or the Fee Application shall be set forth clearly in the Notice.

1.22 “Opt-Out Period” means the period during which a Settlement Class Member may file a request to be excluded from the Settlement Class, which period shall expire sixty (60) days following the Notice Date, subject to Court approval. The deadline for filing a request for exclusion shall be set forth clearly in the Notice

1.23 “Preliminary Approval” means an order, providing for, among other things, preliminary approval of the Settlement;

1.24 “Released Claims” means all liabilities, rights, claims, actions, causes of action, demands, damages, penalties, costs, attorneys’ fees, losses, and remedies, whether known or unknown, existing or potential, suspected or unsuspected, liquidated or unliquidated, legal, statutory, or equitable, that result from, arise out of, are based upon, or relate in any way to: any exposure to unauthorized access of personal information, as a result of a data security incident affecting Defendant’s computer network that occurred on or around February 28, 2022, or any conduct that was alleged or could have been alleged in the Action, provided that nothing in this Release is intended to, does or shall be deemed to release any claims not arising out of, based upon, resulting from, or related to the Data Breach.

1.25 “Released Parties” means RINA and each of its present and former parents, subsidiaries, divisions, affiliates, predecessors, successors, and assigns, and the present and former directors, officers, employees, agents, insurers, shareholders, attorneys, advisors, consultants,

representatives, partners, joint venturers, independent contractors, wholesalers, resellers, distributors, retailers, and the predecessors, successors, and assigns of each of them as well as covered entities associated with the data breach.

1.26 “Releases” means all of the releases specified in Paragraph 8.

1.27 “Releasing Parties” means Plaintiff and all Settlement Class Members who do not timely and properly exclude themselves from the Settlement, and each of their respective heirs, executors, administrators, representatives, agents, partners, successors, attorneys, and assigns.

1.28 “Service Award” means payment, subject to Court approval and not to exceed \$5,000 to compensate the Settlement Class Representative for efforts in the Action on behalf of the Settlement Class. The Defendant does not take any position with respect to this request.

1.29 “Settlement” means the settlement of the Action, between and among the Plaintiff, individually and on behalf of the Settlement Class, and RINA, as set forth and reflected in this Agreement.

1.30 “Settlement Administrator” means, subject to approval by the Court, Simpluris, a nationally recognized and experienced class-action claims administrator.

1.31 “Settlement Class” means all persons subject to notification of this settlement, comprised of any person whose PII was exposed to unauthorized access as a result of a data security incident affecting Defendant’s computer network that occurred on or around February 28, 2022.

1.32 “Settlement Class Members” means members of the Settlement Class who did not opt out of the Settlement.

1.33 “Settlement Class Counsel” refers to Meyer Wilson Werning Co., LPA.

1.34 “Settlement Class Representative” or “Plaintiff” refers to Richard Cresse.

1.35 “Settlement Consideration” means that consideration set forth in Paragraph 4.

1.36 “Settlement Fund” means the non-reversionary common fund, funded by the Defendant in the total amount of \$400,000.00 for the benefit of the 6,534 Settlement Class members that will be used to pay for benefits to the Settlement Class, notice and administrative

costs, and attorney's fees and expenses, and/or any Service Award awarded by the Court. Under no circumstances will RINA or any of the Released Parties be required to make any payments under this Settlement Agreement or otherwise in consideration of the releases set forth herein in excess of the \$400,000.00 due under the Settlement Fund.

II. DENIAL OF WRONGDOING AND LIABILITY

2.1 RINA denies the material factual allegations and legal claims asserted by the Plaintiff in the Action, including any and all charges of wrongdoing or liability arising out of any of the conduct, statements, acts or omissions alleged, or that could have been alleged, in the Action. Similarly, this Agreement provides for no admission of wrongdoing or liability by any of the Released Parties. This Agreement is entered into solely to eliminate the uncertainties, burdens, and expenses of protracted litigation.

III. THE BENEFITS OF THE SETTLEMENT

3.1 Settlement Class Counsel believes that the proposed settlement set forth in this Settlement Agreement confers substantial benefits upon the Settlement Class.

3.2 Settlement Class Counsel and Plaintiff recognize and acknowledge the expense and length of continued proceedings necessary to prosecute the Action against RINA through trial and appeal.

3.3 Settlement Class Counsel also has taken into account the uncertain outcome and the risk of any litigation, especially in complex actions such as this Action, as well as the difficulties and delays inherent in such litigation. Settlement Class Counsel is mindful of possible defenses related to the claims asserted in the Action and under CAL. CODE CIV. P. § 382. Based on their evaluation of all of these factors, Plaintiff and Settlement Class Counsel have determined that the Settlement is in the best interests of Plaintiff and the Settlement Class.

IV. SETTLEMENT CONSIDERATION

4.1 For purposes of settlement only, the Plaintiff shall seek, and RINA shall not oppose, certification of the Settlement Class, pursuant to CAL. CODE CIV. P. § 382 defined as follows:

Settlement Class. All individuals whose personally identifiable information ("PII"),

including Social Security Numbers, was compromised in the Data Breach disclosed by RINA on or about August 1, 2022.

4.2 For settlement purposes only, Plaintiff shall also seek, and RINA shall not oppose, appointment of Settlement Class Counsel, and appointment of Plaintiff as Settlement Class Representative to represent the Settlement Class.

4.3 RINA does not consent to certification of the Settlement Class (or to the propriety of class treatment) for any purpose other than to effectuate the settlement of this Action. RINA's agreement to provisional certification does not constitute an admission of wrongdoing, fault, liability, or damage of any kind to Plaintiff or any of the provisional Settlement Class Members. RINA reserves the right to contest any motion to certify a class for any purpose other than settlement of the Action.

4.4 If this Settlement Agreement is terminated pursuant to its terms, disapproved by any court (including any appellate court), and/or not consummated for any reason, or the Effective Date for any reason does not occur, the order certifying the Settlement Class for purposes of effectuating the Settlement, and all preliminary and/or final findings regarding that class certification order, shall be automatically vacated upon notice of the same to the Court, the Action shall proceed as though the Settlement Class had never been certified pursuant to this Settlement Agreement and such findings had never been made, and the Action shall return to the procedural posture on the day before this Settlement Agreement was executed, in accordance with this paragraph. Neither party nor counsel shall refer to or invoke the vacated findings and/or order relating to class settlement or CAL. CODE CIV. P. § 382 if this Settlement Agreement is not consummated and the Action is later litigated and contested by Defendant under CAL. CODE CIV. P. § 382

4.5 In consideration for the releases provided in this Settlement Agreement, RINA will provide the following relief to the Settlement Class out of the Settlement Fund:

4.5.1 **Credit Monitoring.** Any Settlement Class Member who has not submitted a timely request for exclusion from the Settlement Class shall have the option to sign up for

two years of credit monitoring. He or she must make that election by the Election Deadline, in the forms attached hereto as Exhibits C and D. Monies in the Settlement Fund will be distributed to pay for credit monitoring before payment for Economic Losses and Non-Economic Losses (detailed further below).

4.5.2 Reimbursement of Documented Economic Losses. Any Settlement Class Member may submit one or more Claims for reimbursement for documented Economic Losses related to the Data Breach that have not been reimbursed by the Defendant or other third parties, up to an aggregate total of \$10,000.00 per Settlement Class Member. Claims may be submitted electronically or in paper format. Reimbursement Claims must be submitted via the Reimbursement Form attached as Exhibit C and in accordance with the reimbursement terms under the provisions of this Agreement. All Reimbursement Claims must be submitted to the Settlement Administrator on or before the expiration of the Claims Period. Claims for Economic Losses will be paid by the Settlement Administrator out of the monies remaining in the Settlement Fund after distribution of funds for credit monitoring.

4.5.3 Settlement Class Members who wish to make a timely and properly supported Claim for reimbursement of Economic Losses related to the Data Breach must provide to the Settlement Administrator the information required to evaluate the claim, including: (a) the Claimant's name and current address; (b) if applicable, a signed copy of IRS Form 14039 along with a statement under penalty of perjury that the form was submitted to the Internal Revenue Service; (c) the bills, invoices, or other evidence documenting the amount of the Claim and proof that the bills or invoices were paid; and (d) a statement signed under penalty of perjury indicating that: (i) the Economic Losses claimed are fairly traceable to the Data Breach; and (ii) the total amount claimed has not been reimbursed by any other person or entity. Third-party documentation of Economic Losses is required to establish a Claim for such losses. Economic Losses that are compensated under this Agreement are those

that are reasonable and customarily incurred when experiencing and/or responding to the type of fraud or identity theft suffered by the Settlement Class Member from the Data Breach.

4.5.4 Adjudication of Reimbursement Claims. The Settlement Administrator shall verify that each person who submits a Claim for reimbursement is a Settlement Class Member and shall determine whether and to what extent the Claim reflects valid Economic Losses that are fairly traceable to the Data Breach. The Settlement Administrator shall determine whether a Claimant's supporting materials are sufficient to support a Claim and the amount of such a Claim and shall use reasonable procedures to screen claims for abuse, fraud, duplication, or ineligibility. Within thirty (30) days after receipt of the Claim, the Settlement Administrator shall send a written notice to Settlement Class Members whose Reimbursement Forms were rejected as incomplete. Settlement Class Members shall have twenty-one (21) days from the date of the Settlement Administrator's notice to correct all deficiencies in their Reimbursement Claims. If a Settlement Class Member fails to correct all deficiencies within twenty-one (21) days from receiving the written notice, the Settlement Administrator shall deny the Settlement Class Member's Claim. The Settlement Administrator shall determine whether the Settlement Class Member has corrected the deficient claim such that it reflects a valid Economic Loss actually incurred that is fairly traceable to the Data Breach.

4.5.5 Economic Losses shall be deemed fairly traceable to the Data Breach if (i) the alleged wrongdoing occurred on February 28, 2022 or thereafter, (ii) the Settlement Class Member executes a statement signed under penalty of perjury indicating that the Economic Losses claimed are fairly traceable to the Data Breach, (iii) the alleged wrongdoing involved misuse of the type of personal information inadvertently disclosed in the Data Breach (i.e., Social Security Number.), and (iv) the Settlement Administrator determines that it is fairly traceable to the Data

Breach.

- 4.5.6 No decisions by the Settlement Administrator shall be deemed to constitute a finding, admission, or waiver by RINA as to any matter of fact, law, or evidence having any collateral effect on any Claim hereunder or in any other proceeding or before any other forum or authority. Further, such decisions shall not be submitted to or admissible in any other proceeding or before any other forum or authority.
- 4.5.7 If a Settlement Class Member disputes a claim determination related to an Economic Loss in writing and requests an appeal, the Parties will meet and confer on the appeal. If the Parties are unable to reach an agreement, the dispute will be submitted to a neutral agreed to by the Parties with prior experience as a claims referee, who will serve as the claims referee.
- 4.5.8 **Non-Economic Loss Claimants.** Any Settlement Class Member may submit one claim for Non-Economic Losses related to the Data Breach. Claims may be submitted electronically or in paper format. Non-Economic Losses Claims must be submitted pursuant to the Non-Economic Losses Form attached as Exhibit D and in accordance with the reimbursement terms under the provisions of this Agreement. All Non-Economic Losses Claims must be submitted to the Settlement Administrator on or before the expiration of the Claims Period. Claims for Non-Economic Losses will be paid by the Settlement Administrator on a pro-rata basis out of the monies remaining in the Settlement Fund after distribution of funds for credit monitoring and for Economic Losses claims.
- 4.5.9 **Payment on Claims.** The Settlement Administrator shall establish an account for payment of Claims (the "Settlement Administration Account"). Sixty (60) days after the Notice Date, the Settlement Administrator shall make final determinations on all Claims and provide notice to the Parties (the "Claims Determination Notice"), including an accounting of all Claims to be paid and instructions to RINA to fund the Settlement Administration Account.

4.5.10 **Pro-Rata Contingencies.** In the event that the aggregate amount of payments for claims meets or exceeds the Maximum Amount Payable to the Settlement Class for the payment of Claims, after any costs, fees or administration costs are awarded, then the value of either such payments shall be reduced on a pro-rata basis. All pro-rata determinations required by this Paragraph shall be performed by the Settlement Administrator.

4.5.11 **No Reversion to Defendant and *Cy Pres* Allocation.** The Settlement Fund shall be fully distributed to the members of the Settlement Class as set forth above. Any residual funds after all valid claims for credit monitoring and/or Economic Loss and court-approved deductions are paid shall be distributed among the Non-Economic Loss claimants on a pro-rata basis to the extent feasible. To the extent that there is any remainder, the funds shall be allocated to a *cy pres* recipient acceptable to Plaintiff and Defendant. No portion of the Settlement Fund shall ever revert to Defendant.

V. SUBMISSION OF THE SETTLEMENT TO THE COURT FOR REVIEW AND PRELIMINARY AND FINAL APPROVAL

5.1 **Preliminary Approval.** As soon as practicable, but no later than seven (7) days following the full execution of this Agreement by all Parties, Settlement Class Counsel shall promptly move the Court for entry of a Preliminary Approval Order. A proposed Preliminary Approval Order shall be attached to the motion and shall be substantially in the form set forth in Exhibit E. The motion for Preliminary Approval shall request that the Court, among other things:

5.1.1 Approve the terms of the Settlement as within the range of fair, adequate, and reasonable;

5.1.2 Provisionally certify the Settlement Class pursuant to CAL. CODE CIV. P. § 382, appoint Plaintiff as the Settlement Class Representative of the Settlement Class and appoint Settlement Class Counsel as counsel for the Settlement Class;

- 5.1.3 Approve the Notice Program set forth in Paragraph 7 and provide that following the Preliminary Approval Order the Settlement Administrator shall cause the Notice to be provided in accordance with the procedures set forth in Paragraph 7.1 within thirty (30) days of preliminary approval;
- 5.1.4 Approve the procedures set forth in Paragraph 7.9 and Paragraph 7.10 for Settlement Class Members to exclude themselves from the Settlement Class or to object to the Settlement or Fee Application;
- 5.1.5 Find that the Court will retain jurisdiction over all claims relating to this Agreement;
- 5.1.6 Stay the Action pending Final Approval of the Settlement;
- 5.1.7 Stay, pending Final Approval of the Settlement, any actions brought by Settlement Class Members concerning Released Claims;
- 5.1.8 Schedule the Final Approval Hearing at a time and date mutually convenient for the Court, Settlement Class Counsel, and counsel for RINA, at which time the Court will conduct an inquiry into the fairness of the Settlement, whether it was made in good faith and should be finally approved, and whether to approve Settlement Class Counsel's application for attorneys' fees, costs, and expenses, and for a Service Award ("Final Approval Hearing" or "Fairness Hearing");
- 5.1.9 Provide that all Settlement Class Members will be bound by the Final Approval Order and Judgment dismissing the Action with prejudice;
- 5.1.10 Establish dates by which the Parties shall file and serve all papers in support of the application for final approval of the Settlement and Settlement Class Counsel's Fee Application.

5.2 **Final Approval.** The Final Approval Hearing shall be scheduled no earlier than ninety (90) days after notices are mailed to Settlement Class Members. By no later than fourteen (14) days prior to the Final Approval Hearing, the Parties shall file any responses to any objections and any briefs in support of final approval of the Settlement. In the Court's discretion, the Court

also will hear argument at the Final Approval Hearing from any Settlement Class Members (or their counsel) who object to the Settlement or to the fees, costs, expenses, or Service Award application, provided the objectors filed timely objections that met all of the requirements listed in Paragraph 7.10.

5.2.1 At or following the Final Approval Hearing, the Court will determine whether to enter the Final Approval Order granting Final Approval of the Settlement and whether to approve Settlement Class Counsel's request for attorneys' fees, costs, expenses, and the Service Awards. The proposed Final Approval Order that will be filed with the motion for Final Approval shall be in a form agreed upon by Class Counsel and RINA. Such proposed Final Approval Order shall, among other things:

- (a) Determine that the Settlement is fair, adequate, and reasonable and approve the Settlement pursuant to CAL. CODE CIV. P. § 382;
- (b) Finally certify the Settlement Class for settlement purposes only;
- (c) Determine that the Notice provided satisfied due process requirements;
- (d) Enter Final Judgment on the Settlement Agreement;
- (e) Bar and enjoin the Releasing Parties from asserting any of the Released Claims, as set forth in Paragraph 8, including during the pendency of any appeal from the Final Approval Order;
- (f) Release RINA and the Released Parties from the Released Claims, as set forth in Paragraph 8; and
- (g) Reserve the Court's continuing and exclusive jurisdiction over RINA and all Settlement Class Members (including all objectors) to administer, supervise, construe, and enforce this Agreement in accordance with its terms.

VI. SETTLEMENT ADMINISTRATOR

6.1 Settlement Class Counsel will hire Simpluris as Settlement Administrator. The Settlement Administrator shall administer various aspects of the Settlement as described in this

Agreement and perform such other functions as are specified for the Settlement Administrator elsewhere in this Agreement, including, but not limited to, providing the Notice to Settlement Class Members as described in Paragraph 7; establishing and operating the Settlement Website and toll-free number; administering the provision of credit monitoring services and the Claims process as described in Paragraph 4.

6.2 The duties of the Settlement Administrator, in addition to other responsibilities that are described in this Agreement, include the following:

- 6.2.1 Obtaining from RINA the name and last known mailing or other address information for Settlement Class Members (to the extent it is reasonably available) and verifying and updating the mailing addresses received, through the National Change of Address database or other similar data source, for the purpose of sending the Postcard Notice to Settlement Class Members;
- 6.2.2 Establishing and maintaining a post office box for mailed written notifications of exclusion from the Settlement Class;
- 6.2.3 Establishing and maintaining a toll-free telephone line for Settlement Class Members to call with Settlement-related inquiries, and answering the questions of Settlement Class Members who call with or otherwise communicate such inquiries;
- 6.2.4 Establishing and maintaining a Settlement Website as an additional means for Settlement Class Members to obtain notice of and information about the Settlement through and including hyperlinked access to this Agreement; the Notice; the order preliminarily approving the Settlement; the Final Approval Order; Claim Forms; Reimbursement Forms; and such other documents as Class Counsel and RINA agree to post or that the Court orders posted. These documents shall remain on the Settlement Website at least until expiration of the Election Deadline and the Reimbursement Deadline.

The URL of the Settlement Website will be agreed upon in writing by RINA and Class Counsel. The Settlement Website shall not include any advertising and shall not bear or include the RINA logo or RINA trademarks.

- 6.2.5 Processing all written notifications of exclusion from the Settlement Class;
- 6.2.6 Providing reports and, no later than seven (7) days after the Opt-Out Deadline, a final report to Class Counsel and RINA, that summarize the total number of written notifications of exclusion received;
- 6.2.7 Providing reports to Settlement Class Counsel and RINA that set forth the number of Claim Forms received since the prior reporting period, and the total number of Claim Forms received to date;
- 6.2.8 Providing reports to Class Counsel and RINA that set forth the number and amount of Claim Forms received since the prior reporting period, the total number and amount of Claim Forms received to date, and Reimbursement Forms permitted, and the number rejected;
- 6.2.9 In advance of the Final Approval Hearing, preparing a declaration to submit to the Court that: (i) attests to implementation of the Notice Program in accordance with the Preliminary Approval Order; (ii) identifies each Settlement Class Member who timely and properly provided written notification of exclusion from the Settlement Class; and (iii) provides information on the number of Settlement Class Members who requested credit monitoring, and the total number of Settlement Class Members who submitted Reimbursement Claims;
- 6.2.10 Receiving and processing all Election and Claim Forms submitted by Settlement Class Members pursuant to the criteria set forth in Paragraph 4;
- 6.2.11 Reviewing, determining the validity of, and responding to Claim Forms submitted by Settlement Class Members pursuant to the criteria set forth in

Paragraph 4;

6.2.12 Processing and transmitting distributions to Settlement Class Members in accordance with Paragraph 4;

6.2.13 Responding to any mailed or emailed Settlement Class Member inquiries; and

6.2.14 Performing any other function related to Settlement administration at the agreed-upon instruction of both Settlement Class Counsel and RINA.

6.3 The Parties, the Released Parties, and their respective counsel shall have no responsibility or liability whatsoever for the Settlement Administrator's conduct, omissions, or actions.

VII. NOTICE, OPT OUTS, AND OBJECTIONS

7.1 Within thirty (30) days of the Preliminary Approval Order, the Settlement Administrator shall distribute the Postcard Notice, activate the Settlement Website and otherwise implement the Notice Program provided herein, using the forms of Notice substantially in the form attached as Exhibits A-B, as approved by the Court in the Preliminary Approval Order. The Notice shall include, among other information: (i) a description of the material terms of the Settlement; (ii) a date by which Settlement Class Members may exclude themselves from or "opt out" of the Settlement Class; (iii) a date by which Settlement Class Members may object to the Settlement; (iv) the date upon which the Final Approval Hearing is scheduled to occur; (v) a description of the Settlement Consideration; (vi) a description of the process for submitting Forms; (vii) a description of the process for submitting Claims; (viii) the Deadlines; and (ix) the Internet address of the Settlement Website at which Settlement Class Members may access this Agreement and other related documents and information. Class Counsel and RINA shall insert the correct dates and deadlines in the Notice before the Notice Program commences, based upon those dates and deadlines set by the Court in the Preliminary Approval Order. Notices provided under or as part of the Notice Program shall not bear or include the RINA logo or trademarks or the return address of RINA, or otherwise be styled to appear to originate from RINA.

7.2 The Notice shall include information about the benefits of the Settlement and the following information:

7.2.1 Claim Forms and Credit Monitoring Offerings are available at the Settlement Website, providing the URL for the applicable webpage and, in the Postcard Notice,

7.2.2 The deadline for submitting Claims is sixty (60) days after the Notice Date.

7.3 The Notice shall include the procedure for Settlement Class Members to exclude themselves from the Settlement Class by providing written notice to the Settlement Administrator. Such written notification must be postmarked no later than the Opt-Out Deadline, as specified in the Notice. The Settlement Administrator shall provide the Parties with copies of all completed opt-out notifications, and a final list of all Settlement Class Members who have timely and validly excluded themselves from the Settlement Class. Any Settlement Class Member who does not timely and validly exclude himself or herself shall be bound by the terms of this Agreement.

7.4 The Notice shall include the procedure for Settlement Class Members to object to the Settlement and/or the Fee Application. Objections to the Settlement and/or Fee Application must comply with the procedures set forth herein.

7.5 For an objection to be considered by the Court, the objection must conform to the specifications set forth herein.

7.6 Notice shall be provided to the Settlement Class by Postcard Notice to each Settlement Class Member for whom RINA or the Settlement Administrator can ascertain a mailing address with reasonable effort, and by posting the Long-Form Notice on the Settlement Website. Notice shall be provided substantially in the forms attached as Exhibits to this Agreement.

7.7 RINA shall, within fifteen (15) days of the Execution Date, provide the Settlement Administrator with data files containing the identity and last known mailing addresses of the Settlement Class Members (to the extent reasonably available). The Settlement Administrator shall run the mailing addresses through the National Change of Address Database or other similar data source and shall send the Postcard Notice to Settlement Class Members at the identified mailing

addresses under the provisions of this Agreement.

7.8 By no later than twenty-one (21) days after the date of the Preliminary Approval Order, the Settlement Administrator shall establish a dedicated post office box address and the toll-free telephone number contemplated in Paragraphs 6.2.2-6.2.3.

7.9 Opt-Out Procedures

7.9.1 Each Settlement Class Member desiring to exclude himself from the Settlement and Settlement Class shall timely submit, by U.S. Mail, written notice of such intent to the designated Post Office box established for said purpose as set forth in the Notice. The written notice must clearly manifest the intent to be excluded from the Settlement Class and must be signed by the Settlement Class Member. A request for exclusion may not request exclusion of more than one member of the Settlement Class. Mass opt-outs are not permitted. To be effective, the written notice must be postmarked by the last date of the Opt-Out Period.

7.9.2 All Settlement Class Members who submit valid and timely notices of their intent to be excluded from the Settlement shall not receive any benefits of the Settlement, nor be bound by the terms of this Agreement. Settlement Class Members who do not request to be excluded from the Settlement, except as otherwise ordered by the Court, shall be bound by the terms of this Agreement and the Judgment entered thereon.

7.9.3 Any Settlement Class Member who opts out of the Settlement shall not have standing to object to the Settlement.

7.10 Objections Procedures

7.10.1 Any Settlement Class Member who does not elect to opt-out of the Settlement and who desires to object to the Settlement or the Fee Application shall file and serve such objections on or before the expiration of the Objection Period. Such objections must set forth:

- the name of the Action;
- the objector's full name, address, telephone number;
- a statement of the basis on which the objector claims to be a Settlement Class Member;
- a written statement of all grounds for the objection, accompanied by any legal support for the objection, and any evidence the objecting Settlement Class Member wishes to introduce in support of the objection;
- the identity of all counsel, if any, representing the objector, including any former or current counsel who may claim entitlement to compensation for any reason related to the objection to the Settlement or the Fee Application;
- a statement confirming whether the objector intends to personally appear and/or testify at the Final Approval Hearing and the identification of any counsel representing the objector who intends to appear at the Final Approval Hearing;
- a list of any persons who will be called to testify at the Final Approval Hearing in support of the objection; and
- the objector's signature signed under oath and penalty of perjury or, if legally incapacitated, the signature of their duly authorized representative.

7.10.2 Except as otherwise ordered by the Court, any Settlement Class Member who fails to comply with the provisions herein shall waive and forfeit any and all rights the Settlement Class Member may have to appear separately and/or to object to the Settlement or Fee Application, and shall be bound by all the terms of the Agreement and by all proceedings, orders, and judgments in the Action.

VIII. RELEASES AND DISMISSAL OF ACTION

8.1 As of the Effective Date, the Releasing Parties, shall automatically be deemed to have released all liabilities, rights, claims, actions, causes of action, demands, damages, penalties, costs, attorneys' fees, losses, and remedies, whether known or unknown, existing or potential,

suspected or unsuspected, liquidated or unliquidated, legal, statutory, or equitable, that result from, arise out of, are based upon, or relate in any way to: any exposure to unauthorized access of PII, as a result of a data security incident affecting Defendant's computer network that occurred on or around February 28, 2022 (the "Data Breach"), or any conduct that was alleged or could have been alleged in the Action (the "Released Claims"), provided that nothing in this Release is intended to, does or shall be deemed to release any claims not arising out of, based upon, resulting from, or related to the Data Breach.

8.2 Upon the Effective Date, and to the fullest extent permitted by law, each Releasing Party, including Plaintiff, shall, either directly, indirectly, representatively, as a member of or on behalf of the general public, or in any capacity, be permanently barred and enjoined from commencing, prosecuting, or participating in any recovery in any action in this or any other forum (other than the participation in the Settlement as provided herein) in which any of the Released Claims is asserted.

8.3 As of the Effective Date, RINA and all Released Parties agree to fully, completely, finally, and forever release, relinquish, and discharge Plaintiff and Class Counsel from all claims, known or unknown, arising out of or relating to the institution, prosecution, settlement, or resolution of the Action (provided, however, that this release, relinquishment, and discharge shall not include claims by the Parties hereto to enforce the terms of the Settlement).

8.4 With respect to any and all Released Claims, the Parties stipulate and agree that upon the Effective Date, Plaintiff intends to and expressly shall have, and each of the other Settlement Class Members intend to and shall be deemed to have, and by operation of the Judgment shall have, waived the provisions, rights, and benefits conferred by California Civil Code § 1542, and also any and all provisions, rights, and benefits conferred by any law of any state, province, or territory of the United States (including, without limitation, California Civil Code §§ 1798.80 *et seq.*, Montana Code Ann. § 28-1-1602; North Dakota Cent. Code § 9-13-02; and South Dakota Codified Laws § 20-7-11), which is similar, comparable, or equivalent to California Civil Code § 1542, which provides:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.

Settlement Class Members, including Plaintiff, may hereafter discover facts in addition to, or different from, those that they, and any of them, now know or believe to be true with respect to the subject matter of the Released Claims, but Plaintiff expressly shall have, and each other Settlement Class Member shall be deemed to have, and by operation of the Judgment shall have, upon the Effective Date, fully, finally and forever settled and released any and all Released Claims. The Settling Parties acknowledge, and Settlement Class Members shall be deemed by operation of the Judgment to have acknowledged, that the foregoing waiver is a material element of the Settlement Agreement of which this release is a part.

IX. ATTORNEYS' FEES, COSTS AND EXPENSES, AND SERVICE AWARDS

9.1 Class Counsel may file a Fee Application seeking an award of attorneys' fees and reimbursement of reasonable expenses of no more than one-third of the Settlement Fund, plus costs and a Service Award of \$5,000 to Plaintiff, all of which shall, if approved by the Court, be paid by the Settlement Fund. Neither Class Counsel's application for, nor any individual's entitlement to, a Service Award shall be conditioned in any way upon such individual's support for this Agreement.

9.2 Class Counsel must file the Fee Application at least fourteen (14) days prior to the Objection Deadline.

X. TERMINATION OF SETTLEMENT

10.1 This Settlement may be terminated by either Plaintiff or RINA by serving on counsel for the opposing Party and filing with the Court a written notice of termination within fourteen (14) days (or such longer time as may be agreed between Class Counsel and RINA) after

any of the following occurrences:

10.1.1 Settlement Class Counsel and RINA agree to termination before the Effective Date;

10.1.2 The Court refuses to grant Preliminary Approval of this Agreement in any material respect;

10.1.3 It becomes impossible for the Effective Date to occur.

10.2 RINA shall also have the right to terminate the Settlement by serving on Class Counsel and filing with the Court a notice of termination within fourteen (14) days of its receipt from the Settlement Administrator of the final report, if more than 500 of the Settlement Class Members submit valid written notifications to exclude themselves from the Settlement Class.

XI. EFFECT OF TERMINATION

11.1 The grounds upon which this Agreement may be terminated are set forth in Paragraph 10. In the event of a termination as provided therein, this Agreement shall be considered null and void; all of RINA's obligations under the Agreement shall cease to be of any force and effect, the amounts in the Settlement Administration Account, if any, shall be returned to RINA; and the Parties shall return to the status quo ante in the Action as if the Parties had not entered into this Agreement. Either party may, at any time after the termination of this Agreement, move the Court to lift the stay of proceedings. In addition, in the event of such a termination, all of the Parties' respective pre-Settlement claims and defenses will be preserved, including, but not limited to, Plaintiff's right to seek class certification and RINA's right to oppose class certification.

11.2 In the event of a termination as provided in this Agreement, the Settlement Administrator shall return the balance, if any, of the Settlement Administration Account to RINA within seven (7) days of receiving notice of the termination.

11.3 In the event the Settlement is terminated in accordance with the provisions of this Agreement, any discussions, offers, or negotiations associated with this Settlement shall not be discoverable or offered into evidence or used in the Action or any other action or proceeding for any purpose. In such event, all Parties to the Action shall stand in the same position as if this

Agreement had not been negotiated, made, or filed with the Court.

XII. DISMISSAL OF THE ACTION

12.1 Plaintiff, on behalf of himself and the Settlement Class Members, consents to the entry of Final Judgment on this Settlement Agreement, fully resolving and adjudicating all claims brought in this Action.

XIII. MISCELLANEOUS PROVISIONS

13.1 **Entire Agreement.** This Stipulation and the Exhibits constitute the entire agreement among the Parties and supersede any prior agreements among the Parties with respect to the subject matter hereof. All of the Exhibits referred to herein shall be incorporated by reference as though fully set forth herein. No representations, warranties, or inducements have been made to or relied upon by any Party concerning this Stipulation or its Exhibits, other than the representations, warranties, and covenants expressly set forth in such documents.

13.2 **Singular and Plurals.** As used in this Agreement, all references to the plural shall also mean the singular and to the singular shall also mean the plural whenever the context so indicates.

13.3 **Binding Effect.** This Agreement shall be binding upon, and inure to the benefit of, the successors and assigns of the Releasing Parties and the Released Parties.

13.4 **Jurisdiction.** The Court shall retain jurisdiction over the implementation, enforcement, and performance of this Agreement, and shall have exclusive jurisdiction over any suit, action, proceeding, or dispute arising out of or relating to this Agreement that cannot be resolved by negotiation and agreement by counsel for the Parties. The Court shall retain jurisdiction with respect to the administration, consummation, and enforcement of the Agreement and shall retain jurisdiction for the purpose of enforcing all terms of the Agreement. The Court shall also retain jurisdiction over all questions and/or disputes related to the Notice Program and the Settlement Administrator. As part of its agreement to render services in connection with this Settlement, the Settlement Administrator shall consent to the jurisdiction of the Court for this purpose.

13.5 **Amendment.** This Stipulation may be amended, modified, or waived only by a written instrument signed by counsel for all Parties hereto or their successors in interest or their duly authorized representatives.

13.6 **Obligation to Meet and Confer.** Before filing any motion in the Court raising a dispute arising out of or related to this Agreement, the Parties shall consult with each other and certify to the Court that they have consulted.

13.7 **Deadlines.** If any deadline set forth in this Stipulation or the Exhibits thereto falls on a Saturday, Sunday, or legal holiday, that deadline will be continued to the next business day.

13.8 **No Conflict Intended.** Any inconsistency between the headings used in this Agreement and the text of the paragraphs of this Agreement shall be resolved in favor of the text.

13.9 **Arm's-Length Negotiations.** The Parties represent and agree that the terms of the Settlement were negotiated at arm's-length and in good faith by the Parties and reflect a settlement that was reached voluntarily based upon adequate information and sufficient discovery and after consultation with experienced legal counsel.

13.10 **Best Efforts.** The Parties and their respective counsel of record agree that they will use their reasonable best efforts to obtain (and, if necessary, defend on appeal) all necessary approvals of the Court required by this Stipulation (including, but not limited to, using their best efforts to resolve any objections raised to the Settlement).

13.11 **Independent Investigation and Decision to Settle.** The Parties understand and acknowledge that they: (a) have performed an independent investigation of the allegations of fact and law made in connection with this Action; and (b) that even if they may hereafter discover facts in addition to, or different from, those they now know or believe to be true with respect to the subject matter of the Action as reflected in this Agreement, that will not affect or in any respect limit the binding nature of this Agreement. It is the Parties' intention to resolve their disputes in connection with this Action pursuant to the terms of this Agreement now and thus, in furtherance of their intentions, the Agreement shall remain in full force and effect notwithstanding the discovery of any additional facts or law, or changes in any substantive or procedural law, and this

Agreement shall not be subject to rescission or modification by reason of any changes or differences in facts or law or changes in any substantive or procedural law, subsequently occurring or otherwise.

13.12 **Receipt of Advice of Counsel.** Each Party acknowledges, agrees, and specifically warrants that he, she, or it has fully read this Agreement and the Releases contained in Paragraph 8, received independent legal advice with respect to the advisability of entering into this Agreement and the Releases, and the legal effects of this Agreement and the Releases, and fully understands the effect of this Agreement and the Releases.

13.13 **Time Periods.** The time periods and dates described in this Agreement with respect to the giving of notices and hearings are subject to Court approval and modification by the Court or by written stipulation of Settlement Class Counsel and RINA's Counsel.

13.14 **Governing Law.** This Agreement is intended to and shall be governed by the laws of the State of California without regard to its choice of law principles.

13.15 **No Construction Against Drafter.** This Agreement shall be deemed to have been drafted by the Parties, and any rule that a document shall be interpreted against the drafter shall not apply to this Agreement.

13.16 **Execution in Counterparts.** This Agreement shall become effective upon its execution by all of the Parties. The signatories may execute this Agreement in counterparts. Each counterpart shall be deemed to be an original, and execution of counterparts shall have the same force and effect as if all signatories had signed the same instrument.

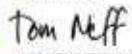
13.17 **Signatures.** Each person executing this Agreement warrants that such person has the full authority to do so. Signatures sent in PDF format by email will be sufficient.

13.18 **Notices.** Notices in relation to this Agreement shall be provided to counsel of record for each party.

Date: October 14, 2025

By: Richard D. Creese
Richard Cresse, Plaintiff

Date: October ____, 2025
9/30/2025

Signed by:

9CB58D67EC904D9...
By: _____
Tom Neff
West Coast Regional Leader of RINA Accountants &
Advisors, Defendant

Approved as to form and content by:

Date: October ____, 2025
10/28/2025

Signed by:

447A9B8BFA11D011B...132C-1142-8550F1...
By: _____
Matthew Wilson, Esq.
Meyer Wilson Werning Co., LPA
Attorneys for Plaintiff

Date: October ____, 2025
10/23/2025

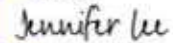
Signed by:

4B6C094238BF94F7...
By: _____
Jennifer (Younjin) Lee, Esq.
Constangy, Brooks, Smith & Prophete LLP
Attorneys for Defendant

EXHIBIT A

POSTCARD NOTICE

**If your personal identification
information was part of a data
security incident involving RINA
Accountants & Advisors, you may
be entitled to a cash payment.**

Your rights may be affected whether you
act or don't act. Please read this notice
carefully.

The back of this card provides a summary of
the proposed Settlement, including how you
may obtain monetary benefits from the
Settlement.

Richard Cresse v. RINA Accountants & Advisors

Settlement Administrator

P.O. Box 0000

City, ST 00000-0000

First-Class
Mail
US Postage
Paid
Permit #

«Barcode»

Postal Service: Please do not mark barcode

CB—«ClaimID» «MailRec»

«First1» «Last1»

«CO»

«Addr2»

«Addr1»

«City», «St» «Zip» «Country»

LEGAL NOTICE

A settlement has been proposed in a class-action lawsuit involving RINA Accountants & Advisors ("RINA" or "Defendant"). If your personal identification information was part of a data breach incident involving RINA, you are entitled to receive additional credit monitoring services and a cash payment. The settlement provides that Defendant has agreed to provide two years of credit monitoring to those individuals who complete a Claim Form via the internet to the Claims administrator at the website [insert settlement website]. In addition, Individuals who have suffered documented economic losses may make claims for up to an aggregated total of \$10,000.00. Individuals who have suffered non-economic losses will receive compensation fixed on a pro-rata basis based on what remains in the Settlement Fund after the costs of economic losses and credit monitoring are accounted for.

If you are receiving this notice, you MUST complete a claim form at the Settlement website at www. .com to receive your benefits.

For more information about the case and settlement, you may obtain a copy of the Long Form Notice by visiting the Settlement website at www. .com or by mailing a request for the Notice to: Richard Cresse v. RINA Accountants & Advisors, Settlement Administrator, P.O. Box 0000, City, State 00000-0000.

You have the right to exclude yourself from this settlement or object to the settlement by following certain procedures described in the Long Form Notice, available at www. .com. Requests for exclusions must be submitted to the Settlement Administrator **no later than Month 00, 0000**. Objections to the settlement must be sent to the Settlement Administrator, **no later than Month 00, 0000**. **Upon final approval of the settlement by the Court, if you are a member of the Settlement Class and have not validly excluded yourself, your claims against Defendant will be released.**

A fairness hearing will be held at ___ : ___ on **Month 00, 0000** at the San Francisco County Superior Court, 400 McAllister Street, San Francisco, CA 94102. This case is called *Richard Cresse v. RINA Accountants & Advisors*, No. CGC-22-601995. **YOU ARE NOT OBLIGED TO ATTEND THIS HEARING.**

EXHIBIT B

LONG FORM NOTICE

SAN FRANCISCO COUNTY SUPERIOR COURT

Notice of Class Action and Proposed Settlement

You may be entitled to receive benefits under this class action settlement.

This notice summarizes the proposed settlement reached in a lawsuit entitled *Richard Cresse v. RINA Accountants & Advisors*, No. CGC-22-601995 pending in the San Francisco County Superior Court ("Lawsuit"). For the precise terms and conditions of the settlement, please see the settlement agreement available at www.WEBSITE.com, by contacting the Settlement Administrator at [REDACTED], or by accessing the Court docket in this case through the Court's system at [REDACTED].

PLEASE DO NOT TELEPHONE THE COURT OR THE COURT CLERK'S OFFICE TO INQUIRE ABOUT THIS SETTLEMENT OR THE CLAIM PROCESS.

This notice may affect your rights – please read it carefully.

*A state court authorized this notice. This is **not** a solicitation from a lawyer.*

- The lawsuit alleges that as the result of a cyberattack by an unauthorized third party to certain computer systems of RINA Accountants & Advisors ("RINA"), personally identifiable information ("PII") stored by RINA, including Social Security Numbers, may have been compromised on or about February 28, 2022 (the "Data Security Incident"). RINA maintains that it had meritorious defenses, and it was prepared to vigorously defend the lawsuit but encourages all persons who qualify as members of the Settlement Class to participate in the Settlement. The settlement is not an admission of wrongdoing or an indication that RINA has violated any laws.
- If your information was potentially compromised in the Data Security Incident, you are a Settlement Class Member.
- **All Settlement Class Members shall have the option to sign-up for the Settlement Offering, and all persons potentially affected by the Data Security Incident including Settlement Class Members may enroll in two years of free credit monitoring, regardless of whether such persons otherwise exclude themselves from the settlement.**
- **Any Settlement Class Member may submit a Claim for reimbursement for documented Economic Losses related to the Data Security Incident that have not been reimbursed by other third parties, up to an aggregated total of \$10,000.00 per Settlement Class Member. Economic Losses shall be deemed fairly traceable to the Data Breach if (i) the alleged wrongdoing occurred on February 28, 2022 or thereafter, (ii) the Settlement Class Member executes a statement signed under penalty of perjury indicating that the Economic Losses claimed are fairly traceable to the Data Security Incident, (iii) the alleged wrongdoing involved misuse of the type of personal information inadvertently disclosed in the Data Security Incident (i.e., Social Security number), and (iv) the Settlement Administrator determines by a preponderance of evidence that it is fairly traceable to the Data Security**

Incident.

- **Any Settlement Class Member may submit a Claim for Non-Economic Losses fairly traceable to the Data Breach. Compensation for these losses will be fixed on a pro-rata basis based on what remains in the Settlement Fund after the costs of credit monitoring and Economic Losses are accounted for.**

YOUR LEGAL RIGHTS AND OPTIONS IN THIS SETTLEMENT	
SUBMIT A REIMBURSEMENT FORM DEADLINE: [DATE] SUBMIT ONE OR MORE	This is the only way for Settlement Class Members to request reimbursement of economic losses related to the Data Security Incident. If you submit a Reimbursement Form, you will give up the right to sue RINA in a separate lawsuit about the claims this Settlement resolves.
SUBMIT A NON-ECONOMIC LOSSES FORM DEADLINE: [DATE]	This is the only other way for Settlement Class Members to submit a claim for money that is not related to economic losses related to the Data Security Incident. If you submit a Non-Economic Losses Form, you will give up the right to sue RINA in a separate lawsuit about the claims this Settlement resolves.
DO NOTHING	Unless you exclude yourself, you are automatically part of this Settlement. Although you may enroll in <u>two years of free credit monitoring without affecting your rights</u> , if you are a Settlement Class Member and do not submit a Reimbursement Form or Non-Economic Losses Form, you will not receive anything from the settlement, and you will still give up the right to sue, continue to sue, or be part of another lawsuit against RINA about the legal claims resolved by this Settlement.
EXCLUDE YOURSELF DEADLINE: [DATE]	You will not receive any benefits from the Settlement, but you will not be bound by the terms of the Settlement, if approved by the Court. However, persons who exclude themselves from the Settlement may still enroll <u>in two years of free credit monitoring services</u> .
OBJECT: DEADLINE: [DATE]	If you do not exclude yourself from the Settlement Class, you may object to the Settlement or to Class Counsel's or the Class Representatives' requests for Class Counsel fees or Service Awards, respectively.
GO TO A HEARING ON [DATE]	You may object to the Settlement and ask the Court permission to speak at the Fairness Hearing about your

	objection.
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- These rights and options—and the deadlines to exercise them—are explained in this Notice.
- The Court still must decide whether to approve the Settlement. No benefits will be provided, or payments made until after the Court grants final approval of the Settlement and all appeals, if any, are resolved.

QUESTIONS? READ ON AND VISIT WWW.INSERTWEBSITE.COM

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BASIC INFORMATION

Why is this notice being provided?

This Class Notice is provided pursuant to an order issued by the Court to inform you of the proposed Settlement and the Final Approval Hearing to be held by the Court to consider, among other things, (a) whether the Settlement is fair, reasonable and adequate and should be approved; and (b) Class Counsel's request for Class Counsel Fees and Expenses and the Class Representatives' request for a Service Award. This Class Notice explains the nature of the lawsuit, the general terms of the proposed Settlement (including the benefits available), and your legal rights and obligations. This Class Notice is not an expression of any opinion by the Court as to the merits of the claims or defenses asserted in the Action.

The Honorable Judge Rochelle East of the San Francisco County Superior Court is overseeing this action, which is known as *Richard Cresse v. RINA Accountants & Advisors*, No. CGC-22-601995 ("Lawsuit"). The person that filed the lawsuit is called the "Plaintiff." RINA Accountants & Advisors is the "Defendant."

What is this lawsuit about?

The lawsuit alleges that as the result of a cyberattack by an unauthorized third party to certain computer systems of RINA Accountants & Advisors ("RINA"), personally identifiable information ("PII") including Social Security Numbers, may have been compromised on or about February 28, 2022.

Plaintiff claims that RINA did not adequately protect personal information and that as a result of the Data Security Incident people were harmed. RINA denies any wrongdoing, and no court or other entity has made any judgment or other determination of any wrongdoing or that any law has been violated.

Why is this a class action?

In a class action, one or more people called "class representatives" sue on behalf of themselves and other people with similar claims. The Plaintiff (the class representative here), together with the people he represents, are called Settlement Class Members. One court resolves the issues for all Settlement Class Members, except for those people who timely exclude themselves from the Settlement Class. In this case, the Class Representative is Richard Cresse.

Why is there a Settlement?

The Court has not decided in favor of Plaintiff or RINA. Instead, both sides agreed to a settlement. Settlement avoids the costs and uncertainty of trial and related appeals, while providing benefits to members of the Settlement Class. The Class Representatives and attorneys for the Settlement Class ("Settlement Class Counsel") believe the Settlement is in the best interest of the Settlement Class Members.

WHO IS IN THE SETTLEMENT

How do I know if I am part of the Settlement?

You are included in the Settlement Class if you are a member of the following:

All individuals whose personally identifiable information (“PII”), including Social Security Numbers, was compromised in the Data Breach disclosed by RINA on or about August 1, 2022.

What if I am not sure whether I am included in the Settlement?

If you are not sure whether you are in the Class, or have any other questions about the Settlement, call the toll-free number, 1-800-PHONENUMBER. You also may write with questions to: INSERT SETTLEMENT ADMINISTRATOR INFO AND ADDRESS or go to www.INSERTWEBSITE.com.

THE SETTLEMENT BENEFITS

What benefits does the Settlement provide?

RINA will provide Settlement Class Members the following benefits under the Settlement: (1) the ability to immediately enroll in credit monitoring services for a period of two years (available to all persons potentially affected by the Data Security Incident, including persons who exclude themselves from the settlement); (2) the opportunity for Non-Economic Loss Claims; and (3) reimbursement of documented Economic Losses up to \$10,000.00 per Settlement Class Member, which are: (a) related to the Data Security Incident; (b) not otherwise reimbursable by another third party; (c) supported by required documentation; and (d) meets all requirements set forth in the Reimbursement Form and the Settlement Agreement.

Complete details regarding the settlement benefits are available in the Settlement Agreement, which is available at www.INSERTWEBSITE.com.

Tell me more about enrollment in the Credit Monitoring plan.

All persons potentially affected by the Data Security Incident, including Settlement Class Members or persons who were excluded themselves from the settlement are entitled to immediately enroll in free credit monitoring and identity restoration services (“Credit Services”) provided by [Equifax](#) for a period of two years, which will begin upon timely activation by the Class Member.

Credit Services Include:

- Credit Monitoring: Credit monitoring of Class Members’ credit file for U.S. residents at all 3 major credit reporting agencies;
- Fraud Alerts

- Identity Restoration Services: Provide professional fraud resolution assistance to Class Members who experience identity theft or fraud. This includes assistance with disputing transactions, implementing fraud alerts, negotiating with banks, creditors, the IRS and other third parties, and preparing paperwork.

Credit Services provided by Equifax are being provided to all persons potentially affected by the Data Security Incident, including Settlement Class Members and those who exclude themselves from the settlement. Unique enrollment codes and related instructions are being provided within a letter accompanying the mailed notice of settlement sent to all Settlement Class Members. If you elect to receive Credit Services provided by Equifax, you must timely enroll using the enrollment code you were mailed, by following the enrollment instructions accompanying the code. If you have any questions regarding enrollment in the Credit Services, you may contact Equifax as indicated in the letter containing your enrollment code, or you may contact the Settlement Administrator

Tell me more about reimbursement of Economic Losses.

Reimbursement of Documented Economic Losses. Any Settlement Class Member may submit a Claim for reimbursement for documented Economic Losses related to the Data Security Incident that have not been reimbursed by other third parties, up to an aggregate total of \$10,000.00 per Settlement Class Member. Any Settlement Class Member whose Reimbursement Claim is rejected for failure to submit a claim within required time period may not submit a Claim for reimbursement under this process.

Settlement Class Members who wish to make a timely and properly supported Claim for reimbursement of Economic Losses related to the Data Security Incident must provide to the Settlement Administrator the information required to evaluate the claim, including: (a) the Claimant's name and current address; (b) if applicable, a signed copy of IRS Form 14039 along with a statement under penalty of perjury that the form was submitted to the Internal Revenue Service; (c) the bills, invoices, or other evidence documenting the amount of the Claim and proof that the bills or invoices were paid; and (d) a statement signed under penalty of perjury indicating that: (i) the Economic Losses claimed are fairly traceable to the Data Security Incident; and (ii) the total amount claimed has not been reimbursed by any other person or entity. Third-party documentation of Economic Losses is required to establish a Claim. Economic Losses that are compensated under this Agreement are those that are reasonable and customarily incurred when experiencing and/or responding to the type of fraud or identity theft suffered by the Settlement Class Member from the Data Security Incident.

Tell me more about filing a claim for Non-Economic Losses.

Reimbursement of Non-Economic Losses. Any Settlement Class Member may submit a Claim for their Non-Economic Losses related to the Data Security Incident. Claims may be submitted electronically or in paper format.

Settlement Class Members who wish to make a timely and properly supported Claim for reimbursement of Non-Economic Losses related to the Data Security Incident must provide to the

Settlement Administrator the information required to evaluate the claim, including: (a) the Claimant's name and current address; and (b) a statement signed under penalty of perjury indicating that: (i) the Non-Economic Losses claimed is fairly traceable to the Data Security Incident.

HOW TO GET SETTLEMENT BENEFITS

How can I enroll in the Credit Services?

To receive the Credit Services from RINA, any person potentially affected by the Data Security Incident including Settlement Class Members and those who exclude themselves from the settlement must timely enroll in the Credit Services by using the unique enrollment code and related instructions sent by mail in a letter accompanying the settlement notice.

How do I obtain reimbursement of Economic Losses related to the Data Security Incident?

For reimbursement of documented Economic Losses related to the Data Security Incident that have not been reimbursed by Equifax or other third party, up to an aggregate total of \$10,000.00 in reimbursement per Settlement Class Member, submit a Reimbursement Claim and provide documentation proving the Economic Losses as described above. You can get the Reimbursement Form at www.INSERTWEBSITE.com or by calling 1-800-PHONENUMBER. For each Reimbursement Form, you must read the instructions carefully, fill out the form completely, attach the required documentation, and either submit the form and documentation through the Settlement Website, or mail the form postmarked no later than **DATE**, to:

Settlement Administrator
ADDRESS
ADDRESS

If you have questions about how to file a claim, call 1-800-PHONENUMBER or go to www.INSERTWEBSITE.com.

How do I obtain reimbursement of Non-Economic Losses related to the Data Security Incident?

For reimbursement of Non-Economic Losses related to the Data Security Incident that have not been reimbursed by Equifax or other third party, valued pro-rata of what remains in the Settlement Fund after payment of credit monitoring and Economic Loss claims, submit a claim form as described above. You can get the Claim Form at www.INSERTWEBSITE.com or by calling 1-800-PHONENUMBER. For each Reimbursement Form, you must read the instructions carefully, fill out the form completely, attach the required documentation, and either submit the form and documentation through the Settlement Website, or mail the form postmarked no later than **DATE**, to:

Settlement Administrator

ADDRESS
ADDRESS

If you have questions about how to file a claim, call 1-800-PHONENUMBER or go to www.INSERTWEBSITE.com.

When will I receive my reimbursement payment under the Settlement?

If you file a timely and valid Reimbursement Form or Claim Form and submit required documentation, the Settlement Administrator will evaluate your claim to confirm your eligibility and calculate your payment amount. The Settlement Administrator will notify you of any deficiencies with respect to your claim. The Settlement Administrator will then issue a final decision on your claim.

Please ensure you provide a current, valid email address with your claim submission. If the email address you include with your Claim Form changes or becomes invalid for any reason, it is your responsibility to provide accurate contact information to the Settlement Administrator to receive a payment. When you receive the email notifying you of your Settlement Payment, you will be provided with a number of digital payment options such as debit card, PayPal, or a credit on Amazon.com, to immediately receive your Settlement Payment. At that time, you will also have the option to request that a paper check be mailed to you at the address provided in your Claim Form.

Payments for valid claims will not be made until after the Settlement is finally approved and all appeals and other reviews have been exhausted.

What am I giving up as part of the Settlement?

Unless you exclude yourself, you cannot sue RINA or be part of any lawsuit against RINA about any of the issues in this Action. Unless you exclude yourself, all of the decisions by the Court will bind you. The specific claims you are giving up are described in Paragraph 8 of the Settlement Agreement. You will be releasing your claims against RINA and all related people as described in Paragraph 8.

The Settlement Agreement is available at www.INSERTWEBSITE.com or by calling 1-800-PHONENUMBER. The Settlement Agreement describes the released claims with specific descriptions, so please read it carefully. If you have any questions about what this means, you can talk to Settlement Class Counsel, or you can talk to your own lawyer at your own expense.

THE LAWYERS REPRESENTING YOU

Do I have a lawyer in the case?

Yes, you do have a lawyer in the case. The Court appointed the law firm of Meyer Wilson Werning Co., LPA, to represent you and the Settlement Class. This firm is called

“Settlement Class Counsel.” You will not be charged by these lawyers for their work on this case. If you want to be represented by your own lawyer, you may hire one at your own expense.

How will the lawyers be paid?

Class Counsel will ask the Court for RINA to pay for reasonable attorneys’ fees and expenses of up to \$133,333.33, and a Class Representative service award not to exceed \$5,000. The Court will decide the amount of attorneys’ fees, expenses, and service awards. Any attorneys’ fees, expenses, and service awards approved will be paid by RINA.

EXCLUDING YOURSELF FROM THE SETTLEMENT

What does it mean to exclude myself from the Settlement?

If you want to keep the right to sue or continue to sue RINA about the legal claims in this case, you must take steps to exclude yourself from the Settlement Class. Excluding yourself is also called “opting out” of the Settlement.

If I exclude myself, can I get anything from this Settlement?

You may enroll in the Credit Services provided by **Equifax** regardless of whether you exclude yourself from the settlement. Otherwise, if you exclude yourself, you cannot get anything from the Settlement. If you exclude yourself, you may not apply for any benefits under the proposed Settlement and you cannot object to the proposed Settlement.

If I do not exclude myself, can I sue later?

No. If you do not exclude yourself, you cannot sue later. Unless you exclude yourself, you give up the right to sue RINA for all of the claims that this proposed Settlement resolves.

How do I exclude myself from the Settlement?

To exclude yourself from the proposed Settlement, you must timely submit, by U.S. Mail, written notice of your intent to opt-out of the Settlement to the Settlement Administrator’s designated address established for opt-outs. The written notice must clearly manifest your intent to be excluded from the Settlement Class in *Richard Cresse v. RINA Accountants & Advisors*, and must be signed by you. You can only request exclusion for yourself: you cannot request to exclude any other member of the Settlement Class. Mass opt-outs are not permitted.

To be effective, written notice must be postmarked by and mailed to:

INSERT ADDRESS

You cannot ask to be excluded on the phone, by email, or on the website.

OBJECTING TO THE SETTLEMENT

How do I tell the Court if I do not like the Settlement?

If you are a Settlement Class Member, you can object to or comment on the Settlement, Settlement Class Counsel's request for attorneys' fees and expenses, and/or the Settlement Class Representative's request for service awards. To object, you must state in writing that you object to the Settlement, and include the following information in your written objection:

1. The name of the Action;
2. Your full name, mailing address, telephone number, and e-mail address;
3. A statement of the basis on which you claim to be a Settlement Class Member;
4. A written statement of all grounds for your objection, accompanied by any legal support for the objection, and any evidence you wish to introduce in support of the objection;
5. The identity of all counsel, if any, representing you, including any former or current counsel who may claim entitlement to compensation for any reason related to the objection to the Settlement or the Fee Application;
6. A statement confirming whether you intend to personally appear and/or testify at the Final Approval Hearing and identifying any counsel representing you who intends to appear at the Final Approval Hearing;
7. A list of any persons who will be called to testify at the Final Approval Hearing in support of the objection; and
8. Your signature signed under oath and penalty of perjury or, if legally incapacitated, the signature of your duly authorized representative (along with documentation setting forth such legal incapacitation and representation) (an attorney's signature is not sufficient).

Failure to include this information may be grounds for the Court to disregard your objection.

To submit an objection, send a letter the Court either by: (a) mailing it to the Clerk of the Court, San Francisco County Superior Court, 400 McAllister Street, San Francisco CA 94102 or; (b) filing the objection in person at San Francisco County Superior Court, 400 McAllister Street, San Francisco CA 94102. Mailed objections must be filed or postmarked on or before the Objection Deadline, which is **[Objection Deadline]**.

What is the difference between objecting and asking to be excluded?

You can object to the Settlement when you wish to remain a Settlement Class Member and be subject to the Settlement but disagree with some aspect of the Settlement. An objection allows your views to be heard in Court.

Excluding yourself from the Settlement Class means that you are no longer a Settlement Class Member and do not want the Settlement to apply to you. Once you are excluded, you lose the right to receive any benefits from the Settlement or to object to any aspect of the Settlement because the case no longer affects you.

FINAL APPROVAL HEARING

When and where will the Court decide whether to approve the Settlement?

The Court will hold a Final Approval Hearing at _____ a.m., on _____, at the San Francisco County Superior Court, 400 McAllister Street, San Francisco CA 94102. At the Final Approval Hearing, the Court will consider whether the proposed Settlement is fair, reasonable, and adequate. The Court may also consider Class Counsel's request for attorneys' fees and expenses, and the service awards. If there are objections, the Court will consider them. After the Final Approval Hearing, the Court will decide whether to approve the proposed Settlement and how much to award to Class Counsel as fees and expenses, and the service award. You do not need to attend.

The Final Approval Hearing may be moved to a different date or time without additional notice, so if you wish to attend, it is recommended that you periodically check www.INSERTWEBSITE.com to confirm the date of the Final Approval Hearing.

Do I have to come to the hearing?

You do not have to attend the hearing. Class Counsel will answer any questions the Court may have. However, you are welcome to attend the hearing at your own expense. If you submit a written objection, you do not have to come to the Fairness Hearing to raise your objection. As long as you timely mailed your written objection, the Court will consider it. You also may pay your own lawyer to attend the Final Approval Hearing, but their attendance is not necessary.

May I speak at the hearing?

Yes, you may speak at the hearing. If you would like to do so, you must indicate your intent to personally appear and/or testify at the Final Approval Hearing, and identify any counsel representing you who intends to appear at the Final Approval Hearing, when providing written notice of your objection as noted above regarding how to object to the Settlement. You cannot speak at the hearing if you exclude yourself from the Settlement.

IF YOU DO NOTHING

What happens if I do nothing at all?

Although you may timely enroll in the Credit Services provided by [Equifax](#) without affecting your rights, if you are a Settlement Class Member and you otherwise do nothing, you will be legally bound by the Settlement, but you will not receive any benefits related to the Data Security Incident. You will not be able to bring a lawsuit, continue a lawsuit, or be a part of any other lawsuit

against RINA about the claims in this case.

If you would like to request benefits under the Settlement, you must follow the instructions described above.

GETTING MORE INFORMATION

How do I get more information about the proposed Settlement?

This notice summarizes the proposed Settlement. More details are included in the Settlement Agreement. You can get a copy of the Settlement Agreement at www.INSERTWEBSITE.com. You also may write with questions to the Settlement Administrator, at [EMAIL ADDRESS OR REAL \[ADDRESS\]](mailto:EMAIL ADDRESS OR REAL [ADDRESS]). You can access Reimbursement and Claim Forms and review additional documents on the Settlement Website. You can also request to receive Reimbursement and Claim Forms, a copy of the Settlement Agreement, and a detailed notice by mail by calling the toll-free number, [1-800-PHONENUMBER](tel:1-800-PHONENUMBER).

EXHIBIT C

Richard Cresse v. RINA Accountants & Advisors

Civil Action No. CGC-22-601995

(San Francisco County Superior Court)

REIMBURSEMENT FORM

Eligible Settlement Class Members may submit one or more Claims for reimbursement for documented Economic Losses related to the Data Security Incident that have not been reimbursed by other third parties, up to an aggregate total of \$10,000.00 per Settlement Class Member.

Additional information is contained in the Notice and the Settlement Agreement, both of which are available at www.INSERTWEBSITE.com or by calling 1-[PHONENUMBER](tel:PHONENUMBER).

Settlement Class Members who wish to make a timely and properly supported Claim for reimbursement of Economic Losses related to the Data Security Incident must provide to the Settlement Administrator the information required to evaluate the claim, including: (a) the Claimant's name and current address; (b) if applicable, a signed copy of IRS Form 14039 along with a statement under penalty of perjury that the form was submitted to the Internal Revenue Service; (c) the bills, invoices, or other evidence documenting the amount of the Claim and proof that the bills or invoices were paid; and (d) a statement signed under penalty of perjury indicating that: (i) the Economic Losses claimed are fairly traceable to the Data Security Incident; and (ii) the total amount claimed has not been reimbursed by any other person or entity. Third-party documentation of Economic Losses is required to establish a Claim. Economic Losses that are compensated under this Settlement are those that are reasonable and customarily incurred when experiencing and/or responding to the type of fraud or identity theft suffered by the Settlement Class Member from the Data Security Incident.

Settlement Class Members must submit this documentation along with the form required below through the Settlement Website, or by mailing it to the following address:

Richard Cresse v. RINA Accountants & Advisors

SETTLEMENT ADMINISTRATOR

P.O. Box XXXXX

City, State XXXXX-XXXX

If you have any questions, call [1-PHONE NUMBER](tel:1-PHONE NUMBER) or go to www.INSERTWEBSITE.com for more information.

Deadline: All Claims must be submitted to the Settlement Administrator on or before **DATE**.

Please Type or Print in the Boxes Below

[illegible][illegible][illegible][illegible]

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[illegible][illegible]

- You may submit one or more reimbursement requests, but all of your requests cannot exceed an aggregate \$10,000.00. Only one (1) form is needed for multiple costs incurred from the Data Security Incident.

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2

[illegible]

Signature: _____	Date: _____
Print Name: _____	<p>Your claim will be submitted to the Settlement Administrator for review. If your Reimbursement Form is incomplete, untimely, or contains false information, it may be rejected by the Settlement Administrator. If your claim is approved, you will be issued a payment using the email or street address you provide. This process takes time; please be patient.</p>

3

EXHIBIT D

NON-ECONOMIC LOSSES FORM

Eligible Settlement Class Members may submit a claim for Non-Economic Losses related to the Data Security Incident. **YOU DO NOT HAVE TO SHOW ANY FINANCIAL LOSS TO MAKE A CLAIM FOR NON-ECONOMIC LOSSES UNDER THIS SETTLEMENT.**

Additional information is contained in the Notice and the Settlement Agreement, both of which are available at www.INSERTWEBSITE.com or by calling 1-PHONENUMBER.

Settlement Class Members who wish to make a timely and properly supported Claim for reimbursement of Non-Economic Losses related to the Data Security Incident must provide to the Settlement Administrator the information required to evaluate the claim, including: (a) the Claimant's name and current address; and (b) a statement signed under penalty of perjury indicating that they are a member of the class.

Settlement Class Members must submit this documentation along with the form required below through the Settlement Website, or by mailing it to the following address:

SETTLEMENT ADMINISTRATOR

ADDRESS

ADDRESS

If you have any questions, call 1-PHONE NUMBER or go to www.INSERTWEBSITE.com for more information.

Deadline: All Claims must be submitted to the Settlement Administrator on or before **DATE**.

Please Type or Print in the Boxes Below

[illegible]

1

[illegible][illegible][illegible]

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[illegible]

- Print Name: _____

REIMBURSEMENT FORMS MUST BE POSTMARKED NO LATER THAN [PARTIES TO INSERT DATE] TO BE ELIGIBLE FOR PAYMENT. FILE ONLINE AT [www.INSERTWEBSITE.com] OR MAIL THIS CLAIM FORM TO [SETTLEMENT ADMINISTRATOR, ADDRESS.]

ClassAction.org

This complaint is part of ClassAction.org's searchable class action lawsuit database and can be found in this post: [\\$400K RINA Accountant & Advisors Settlement Resolves Class Action Lawsuit Over February 2022 Data Breach](#)
