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May 26, 2026

VIA PORTAL

Nebraska Attorney General
2115 State Capitol
Lincoln, NE 68509

Dear Attorney General Hilgers,

We represent Sprague & Jackson with respect to a data security incident involving the potential exposure of certain personal information. Sprague & Jackson, a tax and payroll processing company with its headquarters at 121 East Seneca Street Ithaca, NY 14850, is committed to answering any questions you may have about the data security incident, the response, and steps taken to prevent a similar incident in the future.

1. Nature of security incident.

On September 22, 2025, Sprague & Jackson discovered unauthorized activity on its network. In response, Sprague & Jackson took steps to secure its systems, initiated an investigation, and engaged a third-party forensic firm to assist. On or about May 14, 2026, the investigation determined the unauthorized activity may have included access to some files containing the personal information of residents of your state.

2. Number of residents affected.

Two (2) Nebraska residents were notified of the incident. Potentially impacted individuals were notified on May 21, 2026 (a copy of the form notification letter is enclosed as Exhibit A).

3. Steps taken in response to the incident.

Upon discovering the incident, Sprague & Jackson immediately implemented additional security measures to help secure its systems and prevent future unauthorized access. Additionally, Sprague & Jackson is offering identity theft protection services through TransUnion, a company specializing in fraud assistance and remediation services.

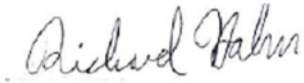
4. Contact information.

May 21, 2026
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Sprague & Jackson takes the security of the information in its control seriously and is committed to ensuring information within its control is protected. If you have any questions or need additional information, please do not hesitate to contact me at rhalm@clarkhill.com or (312) 985-5564.

Sincerely,

CLARK HILL PLC

A handwritten signature in dark ink, appearing to read "Richard Halm". The signature is written in a cursive, flowing style.

Richard Halm
Member

c/o Cyberscout
P.O. Box 3826
Suwanee, GA 30024

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May 26, 2026

Re: NOTICE OF DATA SECURITY INCIDENT

Dear [REDACTED]

Sprague & Jackson is writing to inform you of a data security incident that may have impacted your personal information. Sprague & Jackson (“we”) may have your information if you, or a business you worked for, obtained tax or payroll services from us. We take the privacy and security of your information seriously and sincerely apologize for any concern or inconvenience this may cause you. This letter contains information about steps you can take to protect your information, and resources we are making available to help you.

What Happened?

On September 22, 2025, we discovered suspicious activity on our systems. We immediately implemented our incident response protocols and began an internal investigation. External computer forensic specialists were engaged to help us determine what had occurred, and whether any information was at risk. On November 20, 2025, the forensic investigation found that some documents on our network were potentially accessed. We reviewed these documents and on April 17, 2026, determined that some of your personal information was present within them. While we are not aware of any misuse of your information, we wanted to inform you of this incident and provide you with resources to protect your information.

What Information Was Involved?

Potentially impacted information may include your name, address, and the following : SSN / ITIN.

What We Are Doing:

We have taken steps to prevent this kind of event in the future, such as changing user passwords and deploying endpoint monitoring and detection tools throughout our IT environment. In addition, we are providing you with access to Single Bureau Credit Monitoring/Single Bureau Credit Report/Single Bureau Credit Score services at no charge through Cyberscout, a TransUnion company, a company specializing in fraud assistance and remediation services, for 12 months. With this protection, Cyberscout will help you resolve issues if your identity is compromised.

How You Can Enroll:

To enroll in Credit Monitoring services at no charge, please log on to <https://bfs.cyberscout.com/activate> and follow the instructions provided. When prompted, please provide the following unique code to receive services: [REDACTED]. To receive the monitoring services described above, you must enroll within 90 days from the date of this letter. The enrollment requires an internet connection and e-mail account and may not be available to minors

under the age of 18 years of age. Please note that when signing up for monitoring services, you may be asked to verify personal information for your own protection to confirm your identity.

This letter also provides other precautionary measures you can take to protect your information. Additionally, you should always remain vigilant in reviewing your financial account statements and credit reports for fraudulent or irregular activity on a regular basis.

For More Information:

If you have questions, please call 1-877-424-7138, Monday through Friday from 7:00 a.m. to 7:00 p.m. Central Standard Time. Protecting your information is important to us, and we sincerely apologize for any concern this incident may cause you.

Sincerely,

Sprague & Jackson

Recommended Steps to help Protect your Information

1. **Review your credit reports.** We recommend that you remain vigilant by reviewing account statements and monitoring credit reports. Under federal law, you also are entitled every 12 months to one free copy of your credit report from each of the three major credit reporting companies. To obtain a free annual credit report, go to www.annualcreditreport.com or call 1-877-322-8228. You may wish to stagger your requests so that you receive a free report by one of the three credit bureaus every four months.

You should also know that you have the right to file a police report if you ever experience identity fraud. Please note that in order to file a crime report or incident report with law enforcement for identity theft, you will likely need to provide some kind of proof that you have been a victim. A police report is often required to dispute fraudulent items. You can report suspected incidents of identity theft to local law enforcement or to the Attorney General.

2. **IRS Identity Protection PIN Enrollment:** An identity protection PIN (IP PIN) is a six-digit number that prevents someone else from filing a tax return using your Social Security number (SSN) or individual taxpayer identification number (ITIN). The IP PIN is known only to you and the IRS. It helps us verify your identity when you file your electronic or paper tax return. The fastest way to obtain an IP PIN is to request one through your IRS online account at <https://www.irs.gov/payments/online-account-for-individuals>. If you don't already have an account on IRS.gov, you must register to validate your identity. For more information on the IP PIN program, or filing a paper application, please visit <https://www.irs.gov/identity-theft-fraud-scams/get-an-identity-protection-pin>.
3. **Place Fraud Alerts** with the three credit bureaus. If you choose to place a fraud alert, we recommend you do this after activating your credit monitoring. You can place a fraud alert at one of the three major credit bureaus by phone and also via Experian's or Equifax's website. A fraud alert tells creditors to follow certain procedures, including contacting you, before they open any new accounts or change your existing accounts. For that reason, placing a fraud alert can protect you, but also may delay you when you seek to obtain credit. The contact information for all three bureaus is as follows:

Credit Bureaus

Equifax Fraud Reporting
1-866-349-5191
P.O. Box 105069
Atlanta, GA 30348-5069
www.equifax.com

Experian Fraud Reporting
1-888-397-3742
P.O. Box 9554
Allen, TX 75013
www.experian.com

TransUnion Fraud Reporting
1-800-680-7289
P.O. Box 2000
Chester, PA 19022-2000
www.transunion.com

It is necessary to contact only ONE of these bureaus and use only ONE of these methods. As soon as one of the three bureaus confirms your fraud alert, the others are notified to place alerts on their records as well.

You will receive confirmation letters in the mail and will then be able to order all three credit reports, free of charge, for your review. An initial fraud alert will last for one year.

Please Note: No one is allowed to place a fraud alert on your credit report except you.

4. **Security Freeze.** By placing a security freeze, someone who fraudulently acquires your personal identifying information will not be able to use that information to open new accounts or borrow money in your name. You will need to contact the three national credit reporting bureaus listed above to place the freeze. Keep in mind that when you place the freeze, you will not be able to borrow money, obtain instant credit, or get a new credit card until you temporarily lift or permanently remove the freeze. There is no cost to freeze or unfreeze your credit files.

- 5. You can obtain additional information** about the steps you can take to avoid identity theft from the following agencies. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them.

California Residents: Visit the California Office of Privacy Protection (www.oag.ca.gov/privacy) for additional information on protection against identity theft. Office of the Attorney General of California, 1300 I Street, Sacramento, CA 95814, Telephone: 1-800-952-5225.

District of Columbia Residents: Office of the Attorney General, 400 6th Street, NW, Washington, DC 20001; 202-727-3400; oag@dc.gov.

Iowa Residents: Office of the Attorney General, 1305 E. Walnut Street, Des Moines, Iowa 50319; 515-281-5926; consumer@ag.iowa.gov.

Kentucky Residents: Office of the Attorney General of Kentucky, 700 Capitol Avenue, Suite 118 Frankfort, Kentucky 40601, www.ag.ky.gov, Telephone: 1-502-696-5300.

Maryland Residents: Office of the Attorney General of Maryland, Consumer Protection Division 200 St. Paul Place Baltimore, MD 21202, www.oag.state.md.us/Consumer, Telephone: 1-888-743-0023.

New Mexico Residents: You have rights pursuant to the Fair Credit Reporting Act, such as the right to be told if information in your credit file has been used against you, the right to know what is in your credit file, the right to ask for your credit score, and the right to dispute incomplete or inaccurate information. Further, pursuant to the Fair Credit Reporting Act, the consumer reporting agencies must correct or delete inaccurate, incomplete, or unverifiable information; consumer reporting agencies may not report outdated negative information; access to your file is limited; you must give your consent for credit reports to be provided to employers; you may limit “prescreened” offers of credit and insurance you get based on information in your credit report; and you may seek damages from a violator. You may have additional rights under the Fair Credit Reporting Act not summarized here. Identity theft victims and active-duty military personnel have specific additional rights pursuant to the Fair Credit Reporting Act. You can review your rights pursuant to the Fair Credit Reporting Act by visiting www.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf, or by writing Consumer Response Center, Room 130-A, Federal Trade Commission, 600 Pennsylvania Ave. N.W., Washington, D.C. 20580.

New York Residents: the Attorney General may be contacted at: Office of the Attorney General, The Capitol, Albany, NY 12224-0341; 1-800-771-7755; <https://ag.ny.gov/>.

North Carolina Residents: Office of the Attorney General of North Carolina, 9001 Mail Service Center Raleigh, NC 27699-9001, www.ncdoj.gov, Telephone: 1-919-716-6400.

Oregon Residents: Oregon Department of Justice, 1162 Court Street NE, Salem, OR 97301-4096, www.doj.state.or.us/, Telephone: 1-877-877-9392.

Rhode Island Residents: Office of the Attorney General, 150 South Main Street, Providence, Rhode Island 02903, www.riag.ri.gov, Telephone: 1-401-274-4400. Total Rhode Island residents notified is 3.

All US Residents: Identity Theft Clearinghouse, Federal Trade Commission, 600 Pennsylvania Avenue, NW Washington, DC 20580, <https://consumer.ftc.gov>, 1-877-IDTHEFT (438-4338), TTY: 1-866-653-4261.