EXHIBIT 1

This notice may be supplemented if significant new facts are learned subsequent to its submission. By providing this notice, Dunham CPA does not waive any rights or defenses regarding the applicability of Nebraska law, the applicability of the Nebraska data event notification statute, or personal jurisdiction.

Nature of the Data Event

Dunham CPA is a small, certified public accounting firm providing tax preparation and related services to individual and small business clients predominantly in California and nearby states. On May 24, 2025, Dunham CPA identified suspicious activity on its computer network and immediately took steps to secure its systems and launched an investigation with the assistance of third-party cybersecurity and digital forensics specialists to determine the nature and scope of the activity. Dunham CPA also promptly reported the event to federal law enforcement. The investigation subsequently determined that certain files were subject to unauthorized access by an unknown actor between May 24, 2025 and May 26, 2025 and certain information was viewed or downloaded. Dunham CPA then undertook a comprehensive third-party data review of the potentially impacted files. Following the third-party analysis, Dunham CPA completed a time-intensive review of its internal records to determine what information was present on the systems and to whom the information related. Dunham CPA then worked to identify contact information to provide notifications. This review was recently completed.

The information that could have been subject to unauthorized access for Nebraska residents includes: name and Social Security number.

Notice to Nebraska Residents

On or about November 26, 2025, Dunham CPA provided written notice of this event to potentially affected individuals, including approximately two (2) Nebraska residents. Written notice is being provided in substantially the same form as the letter attached hereto as ***Exhibit A***.

Other Steps Taken and To Be Taken

Upon becoming aware of the event, Dunham CPA moved quickly to investigate and respond, assess the security of its computer systems, and identify potentially affected individuals. Dunham CPA is also working to implement additional cybersecurity safeguards and training to its employees. Dunham CPA is providing access to credit monitoring and identity restoration services for one (1) year, through Epiq Global, to individuals whose personal information was potentially affected by this event, at no cost to these individuals. Dunham CPA also established a dedicated assistance telephone line to address any questions or concerns from notified individuals.

Additionally, Dunham CPA is providing potentially affected individuals with guidance on how to better protect against identity theft and fraud. Dunham CPA is providing individuals with information on how to place a fraud alert and security freeze on one's credit file, information on protecting against tax fraud, the contact details for the national consumer reporting agencies, information on how to obtain a free credit report, a reminder to remain vigilant for incidents of fraud and identity theft by reviewing account statements and monitoring free credit reports, and

encouragement to contact the Federal Trade Commission, their state attorney general, and law enforcement to report attempted or actual identity theft and fraud.

Dunham CPA is also providing written notice of this event to appropriate governmental regulators.

EXHIBIT A

TAMI J. DUNHAM, CPA

Secure Processing Center
25 Route 111, P.O. Box 1048
Smithtown, NY 11787

Postal Endorsement Line
<<Full Name>>
<<Address 1>>
<<Address 2>>
<<Address 3>>
<<City>>, <<State>> <<Zip>>
<<Country>>
***Postal IMB Barcode

<<Date>>

<<Variable Data 1>>

Dear <<Full Name>>:

Tami J. Dunham CPA, APC ("Dunham CPA") writes to inform you of an event that may affect the confidentiality of your information. Although we have no indication of identity theft or fraud in relation to this event, we are providing you with information about the event, our response, and additional measures you can take to help protect your information, should you determine it is appropriate to do so.

What Happened? In late May of this year, we identified suspicious activity on our computer network. We promptly undertook an extensive investigation, with the assistance of cybersecurity specialists, to determine the nature and scope of the activity. The investigation subsequently determined that certain files were viewed and downloaded by an unknown actor between May 24, 2025 and May 26, 2025.

We then conducted a comprehensive analysis of the affected files with the assistance of third-party data review specialists, to determine what information was contained within the files and to whom the information related. Following the third-party review, we undertook a time-intensive manual review of the records to validate the information and identify address information to provide notifications. This review was recently completed.

What Information Was Involved? The information present within the impacted systems includes your name, <<Breached Elements>>.

What We Are Doing. We take this event and the security of information in our care seriously. Upon learning of the event, we moved quickly to investigate and respond, assess the security of our environment, and determine what information was potentially impacted. As part of our ongoing commitment to information security, we reviewed our existing policies and procedures, enhanced certain administrative and technical controls, and we have changed our external IT firm to reduce the likelihood of a similar future event. As an added precaution, we are offering complimentary credit monitoring and identity restoration services for <<CM Duration>> months through Epiq.

What You Can Do. We encourage you to remain vigilant against incidents of identity theft by reviewing account statements and credit reports for unusual activity and to detect errors. We also encourage you to review the information contained in the enclosed *Steps You Can Take to Help Protect Personal Information*. In addition, you may enroll in the complimentary credit monitoring services available to you. Enrollment instructions are enclosed with this letter.

For More Information. If you have additional questions, you may call our toll-free assistance line at 855-403-1747 Monday through Friday from 9:00 a.m. to 9:00 p.m. Eastern Time (excluding U.S. holidays). You may also write to Dunham CPA at 900 Pier View Way, Oceanside, CA 92054.

Sincerely,



Tami J. Dunham, CPA

STEPS YOU CAN TAKE TO HELP PROTECT PERSONAL INFORMATION

Enroll in Monitoring Services



<<Full Name>>
Activation Code: <<ACTIVATION CODE>>
Enrollment Deadline: <<ENROLLMENT DEADLINE>>
Coverage Length: <<CM Duration>> Months

Epiq - Privacy Solutions ID
1B Credit Monitoring - Plus

How To Enroll:

1. Visit www.privacysolutionsid.com and click "Activate Account"
2. Enter the following activation code, **<<Activation Code>>** and complete the enrollment form
3. Complete the identity verification process
4. You will receive a separate email from noreply@privacysolutions.com confirming your account has been set up successfully and will include an Access Your Account link in the body of the email that will direct you to the log-in page
5. Enter your log-in credentials
6. You will be directed to your dashboard and activation is complete!

Product Features:

1-Bureau Credit Monitoring with Alerts
Monitors your credit file(s) for key changes, with alerts such as credit inquiries, new accounts, and public records.

VantageScore® 3.0 Credit Score and Report[1]
1-Bureau VantageScore® 3.0 (annual) and 1-Bureau Credit Report.

SSN Monitoring (High Risk Transaction Monitoring, Real-Time Authentication Alerts, Real-Time Inquiry Alerts)
Detect and prevent common identity theft events outside of what is on your credit report. Real-time monitoring of SSNs across situations like loan applications, employment and healthcare records, tax filings, online document signings and payment platforms, with alerts.

Dark Web Monitoring
Scans millions of servers, online chat rooms, message boards, and websites across all sides of the web to detect fraudulent use of your personal information, with alerts.

Change of Address Monitoring
Monitors the National Change of Address (NCOA) database and the U.S. Postal Service records to catch unauthorized changes to users' current or past addresses.

Credit Protection
3-Bureau credit security freeze assistance with blocking access to the credit file for the purposes of extending credit (with certain exceptions).

Personal Info Protection
Helps users find their exposed personal information on the surface web—specifically on people search sites and data brokers – so that the user can opt out/remove it. Helps protect members from ID theft, robo calls, stalkers, and other privacy risks.

Identity Restoration & Lost Wallet Assistance
Dedicated ID restoration specialists who assist with ID theft recovery and assist with canceling and reissuing credit and ID cards.

Up to $1M Identity Theft Insurance[2]
Provides up to $1,000,000 ($0 deductible) Identity Theft Event Expense Reimbursement Insurance on a discovery basis. This insurance aids in the recovery of a stolen identity by helping to cover expenses normally associated with identity theft.

Unauthorized Electronic Funds Transfer- UEFT[2]
Provides up to $1,000,000 ($0 deductible) Unauthorized Electronic Funds Transfer Reimbursement. This aids in the recovery of stolen funds resulting from fraudulent activity (occurrence based).

If you need assistance with the enrollment process or have questions regarding Epiq – Privacy Solutions ID 1B Credit Monitoring - Plus, please call directly at **866.675.2006,** Monday-Friday 9:00 a.m. to 5:30 p.m., ET.

1 The credit scores provided are based on the VantageScore® 3.0 model. For three-bureau VantageScore® credit scores, data from Equifax®, Experian®, and TransUnion® are used respectively. Third parties use many different types of credit scores and are likely to use a different type of credit score to assess your creditworthiness.

2 Identity Theft Insurance is underwritten by insurance company subsidiaries or affiliates of American International Group, Inc. or American Bankers Insurance Company of Florida, an Assurant company. The description herein is a summary and intended for informational purposes only and does not include all terms, conditions, and exclusions of the policies described. Please refer to the actual policies for terms, conditions, and exclusions of coverage. Coverage may not be available in all jurisdictions.

Monitor Your Accounts

Under U.S. law, a consumer is entitled to one free credit report annually from each of the three major credit reporting bureaus, Equifax, Experian, and TransUnion. To order your free credit report, visit www.annualcreditreport.com or call, toll-free, 1-877-322-8228. You may also directly contact the three major credit reporting bureaus listed below to request a free copy of your credit report.

Consumers have the right to place an initial or extended "fraud alert" on a credit file at no cost. An initial fraud alert is a one-year alert that is placed on a consumer's credit file. Upon seeing a fraud alert display on a consumer's credit file, a business is required to take steps to verify the consumer's identity before extending new credit. If you are a victim of identity theft, you are entitled to an extended fraud alert, which is a fraud alert lasting seven years. Should you wish to place a fraud alert, please contact any one of the three major credit reporting bureaus listed below.

As an alternative to a fraud alert, consumers have the right to place a "credit freeze" on a credit report, which will prohibit a credit bureau from releasing information in the credit report without the consumer's express authorization. The credit freeze is designed to prevent credit, loans, and services from being approved in your name without your consent. You should be aware, however, that using a credit freeze to take control over who gets access to the personal and financial information in your credit report may delay, interfere with, or prohibit the timely approval of any subsequent request or application you make regarding a new loan, credit, mortgage, or any other account involving the extension of credit. Pursuant to federal law, you cannot be charged to place or lift a credit freeze on your credit report. To request a security freeze, you will need to provide the following information:

1. Full name (including middle initial as well as Jr., Sr., II, III, etc.);
2. Social Security number;
3. Date of birth;
4. Addresses for the prior two to five years;
5. Proof of current address, such as a current utility bill or telephone bill;
6. A legible photocopy of a government-issued identification card (state driver's license or ID card, etc.); and
7. A copy of either the police report, investigative report, or complaint to a law enforcement agency concerning identity theft if you are a victim of identity theft.

Should you wish to place a credit freeze, please contact the three major credit reporting bureaus listed below:

Equifax	Experian	TransUnion
https://www.equifax.com/personal/credit-report-services/	https://www.experian.com/help/	https://www.transunion.com/credit-help
1-888-298-0045	1-888-397-3742	1-833-799-5355
Equifax Fraud Alert, P.O. Box 105069 Atlanta, GA 30348-5069	Experian Fraud Alert, P.O. Box 9554, Allen, TX 75013	TransUnion Fraud Alert, P.O. Box 2000, Chester, PA 19016
Equifax Credit Freeze, P.O. Box 105788 Atlanta, GA 30348-5788	Experian Credit Freeze, P.O. Box 9554, Allen, TX 75013	TransUnion Credit Freeze, P.O. Box 160, Woodlyn, PA 19094

Additional Information

Consumers may further educate themselves regarding identity theft, fraud alerts, credit freezes, and the steps consumers can take to protect personal information by contacting the consumer reporting bureaus, the Federal Trade Commission, or their state attorney general. The Federal Trade Commission may be reached at: 600 Pennsylvania Avenue NW, Washington, DC 20580; www.identitytheft.gov; 1-877-ID-THEFT (1-877-438-4338); and TTY: 1-866-653-4261. The Federal Trade Commission also encourages those who discover that their information has been misused to file a complaint with them. Consumers can obtain further information on how to file such a complaint by way of the contact information listed above. Consumers have the right to file a police report if they ever experience identity theft or fraud. To file a report with law enforcement for identity theft, consumers will likely need to provide some proof that they have been a victim. Instances of known or suspected identity theft should also be reported to law enforcement and the consumer's state attorney general. This notice has not been delayed by law enforcement.

For District of Columbia residents, the District of Columbia Attorney General may be contacted at: 400 6th Street, NW, Washington, D.C. 20001; (202) 442-9828; and oag.dc.gov.

For Maryland residents, the Maryland Attorney General may be contacted at: 200 St. Paul Place, 16th Floor, Baltimore, MD 21202; 1-410-576-6300 or 1-888-743-0023; and https://www.marylandattorneygeneral.gov/.

For New Mexico residents, consumers have rights pursuant to the Fair Credit Reporting Act, such as the right to be told if information in their credit file has been used against them, the right to know what is in their credit file, the right to ask for their credit score, and the right to dispute incomplete or inaccurate information. Further, pursuant to the Fair Credit Reporting Act, the consumer reporting bureaus must correct or delete inaccurate, incomplete, or unverifiable information; consumer reporting agencies may not report outdated negative information; access to consumers' files is limited; consumers must give consent for credit reports to be provided to employers; consumers may limit "prescreened" offers of credit and insurance based on information in their credit report; and consumers may seek damages from violators. Consumers 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. We encourage consumers to review their 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.

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

For North Carolina residents, the North Carolina Attorney General may be contacted at: 9001 Mail Service Center, Raleigh, NC 27699-9001; 1-877-566-7226 or 1-919-716-6000; and www.ncdoj.gov.

For Rhode Island residents, the Rhode Island Attorney General may be reached at: 150 South Main Street, Providence, RI 02903; www.riag.ri.gov; and 1-401-274-4400. Under Rhode Island law, individuals have the right to obtain any police report filed in regard to this event. Except as noted above, fees may be required to be paid to the consumer reporting agencies. There are approximately <<RI Count>> Rhode Island residents that may be impacted by this event.