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U.S. DISTRICT COURT
DISTRICT OF MASS.

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

United States of America ex rel.
The Tarbell Group, LLC,

Plaintiff

v.

Acoaxet Club Inc.,
Administrators of Special Education Inc.,
The Advertising Club Of Greater Boston Inc. dba The Ad Club,
American Civic Association Inc. dba Sons of Italy,
Amherst Golf Club Inc.,
Arlington Chamber of Commerce Inc.,
Bar Association Of Norfolk County Inc.,
Benevolent & Protective Order of Elks of the USA—Fall River Lodge No. 118,
Benevolent & Protective Order of Elks of the USA—Haverhill Lodge No. 165,
Benevolent & Protective Order of Elks of the USA—Waltham-Watertown Lodge No. 953,
Berkshire County Board of Realtors Inc,
Bertocci Memorial Club of Brockton Inc.,
Billerica Lodge No. 2648 Loyal Order of Moose,
Boston Madison Square Garden Club,
Bridgewater Citizens' Club Inc.,
Brockton Country Club Inc.,
Builders and Remodelers Association of Greater Boston Inc.,
Cambridge Chamber Of Commerce,
Cape Cod Cranberry Growers' Association,
Club Franco American de Westford Massachusetts,
Clube Desportivo Faialense Inc.,
Cohasse Country Club,
Concord Chamber of Commerce,
Construction Industries of Massachusetts Inc.,
Cottage Park Yacht Club Inc.,
Curve Triangle & Rectangle Institute Inc.,
Dennis Yacht Club Inc.,
Edgewood Club Inc.,

FILED UNDER SEAL PURSUANT TO 31 U.S.C. § 3730(b)(2)

Case no.

Ellinwood Country Club Inc.,
Employers Association of the Northeast Inc.,
Everett Chamber of Commerce Inc.,
Fall River Country Club,
The Fay Club,
Forestdale Cemetery Association,
Grand Lodge of Theta Delta Chi Inc.,
Greater Chicopee Chamber of Commerce Inc.,
Greenfield Lodge No. 997 Loyal Order of Moose,
Gremio Lusitano Club Inc.,
Greylock Community Club Inc.,
H. E. Fletcher Social & Athletic Club Inc.,
Hampden County Bar Association Inc.,
Harvard Square Business Association Inc.,
Holyoke Canoe Club Inc.,
International Brotherhood Of Electrical Workers Building Corporation,
International Brotherhood Of Electrical Workers Local 103,
Irish-American Club Inc. of Woburn,
Italian Naturalization Club Inc. of Taunton,
John Alden Sportsmen's Club Inc.,
Jubilee Yacht Club,
Knights of Columbus dba Cardinal Spellman Council 347,
Lafayette Naturalization Club Inc.,
Lakeville Aerie No. 3944 Fraternal Order of Eagles,
Lenox Chamber of Commerce,
Lexington Golf Club,
Longwood Covered Courts Trust,
Ludlow Country Club Inc.,
Ludlow Fish & Game Club Inc.,
Ludlow Tennis Club Inc.,
Malden Lodge No. 1910 Loyal Order of Moose,
Marblehead Yacht Club Inc.,
Marshfield Country Club,
Massachusetts Association of Accountants Inc.,
Massachusetts Chiefs of Police Association Inc.,
Massachusetts Farm Bureau Federation Inc.,
Massachusetts LGBT Chamber Of Commerce,
Massachusetts Laborers' Health & Welfare Fund,
Massachusetts Systems Contractors Association Inc.,

Master, Wardens, and Members of The Grand Lodge of Masons in Massachusetts,
Milton Hoosic Club Inc.,
Minute Man Sportsmans Club Inc.,
Nabnasset Lake Country Club Inc.,
National Board Of Trial Advocacy Inc.,
New Bedford Sports Club Inc.,
The New England Affordable Housing Management Association Inc.,
North of Boston Convention & Visitors Bureau Inc.,
The North Shore Chamber of Commerce, Inc.,
North Shore Skating Club Inc.,
North Shore Tennis & Squash Club Inc.,
Oak Grove Cemetery Association of Falmouth Inc.,
The Old Colony Yacht Club,
Orleans Yacht Club Inc.,
Outdoor Amusement Business Association Inc.,
Palmer's Cove Yacht Club Inc.,
Pine Grove Cemetery Corporation,
Pleasant Park Yacht Club Inc.,
The Plymouth Area Chamber of Commerce Inc.,
Plymouth Country Club Inc.,
Point Independence Yacht Club Inc.,
Polish American Veterans of Webster Inc.,
The Polish Club Lodge 2058 Inc.,
Portuguese National Club,
Prince Hall Masonic Grand Lodge,
The Proprietors of Forest Hills Cemetery,
Realtor Association of Central Massachusetts,
Rowley Veterans' Association Inc.,
Salem Chamber of Commerce & Civics,
Salem Office of Tourism & Cultural Affairs Inc. dba Destination Salem,
Sandy Bay Yacht Club, Inc.,
Singletary Rod & Gun Club Inc.,
Sons of Italy in America—Grand Lodge of Massachusetts,
Sons of Italy in America—Methuen Lodge No. 902,
Sons of Italy in America—Quincy Lodge No. 1295,
Stockbridge Golf Club,
Stoneham Chamber of Commerce Inc.,

Supreme Council of the Royal Arcanum,
Swampscott Yacht Club,
Tennis and Racquet Club,
Town River Yacht Club,
Volunteer Yacht Club,
Wampatuck Country Club of Canton Inc.,
Wayland Swimming and Tennis Club Inc.,
Wequaquet Lake Yacht Club,
West Dennis Yacht Club Inc.,
West End Beagle Club Inc. of Gardner,
Whitinsville Golf Club,
Winthrop Golf Club,
Winthrop Yacht Club Inc.,
Wood Products Manufacturers Association,
Worcester County Memorial Park Inc., and
Young Men's Club of Hadley Inc.,

Defendants

COMPLAINT

Nature of the Case

1. Relator The Tarbell Group, LLC, brings this action for itself and the United States under the False Claims Act, 31 U.S.C. §§ 3729-3733, to recover funds illegally obtained by the defendants under federal COVID-19 relief laws.

Jurisdiction and Venue

2. The Court has jurisdiction of, and is the appropriate venue for, this matter because it arises under a federal law, because the United States is a plaintiff, and because in this judicial district each defendant can be found, resides, transacts business in, or committed an act proscribed by the False Claims Act. 28 U.S.C. §§ 1331, 1345; 31 U.S.C. § 3732(a).

Parties—Relator

3. Relator The Tarbell Group, LLC, is a limited liability company located in and organized under the laws of the Commonwealth of Virginia.

Parties—501(c)(2) Defendant

4. Defendant International Brotherhood Of Electrical Workers Building Corporation is an entity exempt from taxation under section 501(c)(2) of the Internal Revenue Code, 26 U.S.C. § 501(c)(2) ("Tax-Exempt 501(c)(2) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 256 Freeport Street, Dorchester, MA.

Parties—501(c)(5) Defendants

5. Defendant Cape Cod Cranberry Growers' Association is an entity exempt from taxation under section 501(c)(5) of the Internal Revenue Code, 26 U.S.C. § 501(c)(5) ("Tax-Exempt 501(c)(5) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 265 South Meadow Road, Unit 2D, Plymouth, MA.

6. Defendant International Brotherhood Of Electrical Workers Local 103 is a Tax-Exempt 501(c)(5) Organization. On the loan application(s) at issue herein, this defendant gave its address as 256 Freeport Street, Dorchester, MA.

7. Defendant Massachusetts Farm Bureau Federation Inc. is a Tax-Exempt 501(c)(5) Organization. On the loan application(s) at issue herein, this defendant gave its address as 249 Lakeside Avenue, Marlborough, MA.

Parties—501(c)(6) Defendants

8. Defendant Administrators of Special Education Inc. is an entity exempt from taxation under section 501(c)(6) of the Internal Revenue Code, 26 U.S.C. § 501(c)(6) ("Tax-Exempt 501(c)(6) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 3 Allied Drive, Suite 303, Dedham, MA.

9. Defendant The Advertising Club Of Greater Boston Inc. dba The Ad Club is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 22 Batterymarch Street, Boston, MA.

10. Defendant Arlington Chamber of Commerce Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 611 Massachusetts Avenue, Arlington, MA.

11. Defendant Bar Association Of Norfolk County Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 420 Washington Street, Suite 304, Braintree, MA.

12. Defendant Berkshire County Board of Realtors Inc is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 99 West Street, Suite 200, Pittsfield, MA.

13. Defendant Builders and Remodelers Association of Greater Boston Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 45 Dan Road, Canton, MA.

14. Defendant Cambridge Chamber Of Commerce is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1 Kendall Square, Suite 6-105, Cambridge, MA.

15. Defendant Concord Chamber of Commerce is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 35 Beharrell Street, Concord, MA.

16. Defendant Construction Industries of Massachusetts Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1500 Boston Providence Turnpike, Suite 14, Norwood, MA.

17. Defendant Curve Triangle & Rectangle Institute Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 101 Federal Street, Suite 1900, Boston, MA.

18. Defendant Employers Association of the Northeast Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 67 Hunt Street, Suite 111, P.O. Box 1070, Agawam, MA.

19. Defendant Everett Chamber of Commerce Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 467 Broadway, Everett, MA.

20. Defendant Greater Chicopee Chamber of Commerce Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 48 Center Street, Chicopee, MA.

21. Defendant Hampden County Bar Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 50 State Street, Springfield, MA.

22. Defendant Harvard Square Business Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 18 Brattle Square, Cambridge, MA.

23. Defendant Lenox Chamber of Commerce is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 4 Housatonic Street, Lenox, MA.

24. Defendant Massachusetts Association of Accountants Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 607 North Avenue, D16-4, Wakefield, MA.

25. Defendant Massachusetts Chiefs of Police Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 353 Providence Road, South Grafton, MA.

26. Defendant Massachusetts LGBT Chamber Of Commerce is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 50 Milk Street, 16th Floor, Boston, MA.

27. Defendant Massachusetts Systems Contractors Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1 Merchant Street, Suite 112, Sharon, MA.

28. Defendant National Board Of Trial Advocacy Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 850 Franklin Street, Suite 8, Wrentham, MA.

29. Defendant The New England Affordable Housing Management Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 400 Washington Street, Suite 202, Braintree, MA.

30. Defendant North of Boston Convention & Visitors Bureau Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 195 South Bound Exit 60, Salisbury, MA.

31. Defendant The North Shore Chamber of Commerce, Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 5 Cherry Hill Drive, Danvers, MA.

32. Defendant Outdoor Amusement Business Association Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1305 Memorial Avenue, Suite 2, West Springfield, MA.

33. Defendant The Plymouth Area Chamber of Commerce Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 134 Court Street, Plymouth, MA.

34. Defendant Realtor Association of Central Massachusetts is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 492 Washington Street, Auburn, MA.

35. Defendant Salem Chamber of Commerce & Civics is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 265 Essex Street, Suite 101, Salem, MA.

36. Defendant Salem Office of Tourism & Cultural Affairs Inc. dba Destination Salem is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 81 Washington Street, Suite 204, Salem, MA.

37. Defendant Stoneham Chamber of Commerce Inc. is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 335 Main Street, Suite 202, Stoneham, MA.

38. Defendant Wood Products Manufacturers Association is a Tax-Exempt 501(c)(6) Organization. On the loan application(s) at issue herein, this defendant gave its address as 14 East Broadway, Gardner, MA.

Parties—501(c)(7) Defendants

39. Defendant Acoaxet Club Inc. is an entity exempt from taxation under section 501(c)(7) of the Internal Revenue Code, 26 U.S.C. § 501(c)(7) ("Tax-Exempt 501(c)(7) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 152 Howland Road, Westport, MA.

40. Defendant Amherst Golf Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 365 South Pleasant Street, Amherst, MA.

41. Defendant Bertocci Memorial Club of Brockton Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 594 Montello Street, Brockton, MA.

42. Defendant Boston Madison Square Garden Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 180 Canal Street, Suite 302, Boston, MA.

43. Defendant Bridgewater Citizens' Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 60 Hale Street, Bridgewater, MA.

44. Defendant Brockton Country Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 265 Samuel Avenue, Brockton, MA.

45. Defendant Club Franco American de Westford Massachusetts is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 55 West Prescott Street, Westford, MA.

46. Defendant Clube Desportivo Faialense Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1121 Cambridge Street, Cambridge, MA.

47. Defendant Cohasse Country Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 393 Eastford Road, Southbridge, MA.

48. Defendant Cottage Park Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1 Bakers Square, Winthrop, MA.

49. Defendant Dennis Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as P.O. Box 556, 4 Harbor Road, East Dennis, MA.

50. Defendant Edgewood Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 266 Pleasant Street, Raynham, MA.

51. Defendant Ellinwood Country Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1928 Pleasant Street, Athol, MA.

52. Defendant Fall River Country Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 4232 North Main Street, Fall River, MA.

53. Defendant The Fay Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 658 Main Street, Fitchburg, MA.

54. Defendant Grand Lodge of Theta Delta Chi Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 214 Lewis Wharf, Boston, MA.

55. Defendant Gremio Lusitano Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 385 Winsor Street, Ludlow, MA.

56. Defendant Greylock Community Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 548 State Road, North Adams, MA.

57. Defendant H. E. Fletcher Social & Athletic Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 11 Brookside Road, Westford, MA.

58. Defendant Holyoke Canoe Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 33 Old Ferry Road, Holyoke, MA.

59. Defendant Irish-American Club Inc. of Woburn is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 147 Main Street, Woburn, MA.

60. Defendant Italian Naturalization Club Inc. of Taunton is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 46 Wales Street, Taunton, MA.

61. Defendant John Alden Sportsmen's Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 16 Minuteman Lane, Plymouth, MA.

62. Defendant Jubilee Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 127 Water Street, Beverly, MA.

63. Defendant Lafayette Naturalization Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 11 High Street, Amesbury, MA.

64. Defendant Lexington Golf Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 55 Hill Street, Lexington, MA.

65. Defendant Longwood Covered Courts Trust is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 28 Middlesex Road, Chestnut Hill, MA.

66. Defendant Ludlow Country Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1 Tony Lema Drive, Ludlow, MA.

67. Defendant Ludlow Fish & Game Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 200 Sportsmen's Road, Ludlow, MA.

68. Defendant Ludlow Tennis Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 40 Carmelinas Circle, Ludlow, MA.

69. Defendant Marblehead Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 4 Cliff Street, Marblehead, MA.

70. Defendant Marshfield Country Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 515 Moraine Street, Marshfield, MA.

71. Defendant Milton Hoosic Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 70 Greenlodge Street, Canton, MA.

72. Defendant Minute Man Sportsmans Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 56 R Francis Wyman Road, Burlington, MA.

73. Defendant Nabnasset Lake Country Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 47 Oak Hill Road, Westford, MA.

74. Defendant New Bedford Sports Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1790 Acushnet Avenue, New Bedford, MA.

75. Defendant North Shore Skating Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 51 Symonds Way, Reading, MA.

76. Defendant North Shore Tennis & Squash Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 98 Swampscott Road, Salem, MA.

77. Defendant The Old Colony Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 235 Victory Road, Dorchester, MA.

78. Defendant Orleans Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 39 Cove Road, Orleans, MA.

79. Defendant Palmer's Cove Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 74 Leavitt Street, Salem, MA.

80. Defendant Pleasant Park Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 562 Pleasant Street, Winthrop, MA.

81. Defendant Plymouth Country Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 221 Warren Avenue, Plymouth, MA.

82. Defendant Point Independence Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 15 Independence Lane, Onset, MA.

83. Defendant Polish American Veterans of Webster Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 30 Ray Street, Webster, MA.

84. Defendant Portuguese National Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 21 Railroad Avenue, Stoughton, MA.

85. Defendant Rowley Veterans' Association Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 19 Bradford Street, Rowley, MA.

86. Defendant Sandy Bay Yacht Club, Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 5 T-Wharf Road, Rockport, MA.

87. Defendant Singletary Rod & Gun Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 300 Sutton Avenue, Oxford, MA.

88. Defendant Stockbridge Golf Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 3 Cherry Street, Stockbridge, MA.

89. Defendant Swampscott Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 425 Humphrey Street, Swampscott, MA.

90. Defendant Tennis and Racquet Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 939 Boylston Street, Boston, MA.

91. Defendant Town River Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 60 Mound Street, Quincy, MA.

92. Defendant Volunteer Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 68 Lynnway, Lynn, MA.

93. Defendant Wampatuck Country Club of Canton Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 99 Pleasant Garden Road, P.O. Box 56, Canton, MA.

94. Defendant Wayland Swimming and Tennis Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 228 Glezen Lane, Wayland, MA.

95. Defendant Wequaquet Lake Yacht Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 57 Yacht Club Drive, Centerville, MA.

96. Defendant West Dennis Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 259 Loring Avenue, West Dennis, MA.

97. Defendant West End Beagle Club Inc. of Gardner is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 110 Clark Street, Gardner, MA.

98. Defendant Whitinsville Golf Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 179 Fletcher Street, Whitinsville, MA.

99. Defendant Winthrop Golf Club is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 453 Main Street, Winthrop, MA.

100. Defendant Winthrop Yacht Club Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 649 Shirley Street, Winthrop, MA.

101. Defendant Young Men's Club of Hadley Inc. is a Tax-Exempt 501(c)(7) Organization. On the loan application(s) at issue herein, this defendant gave its address as 138 East Street, Hadley, MA.

Parties—501(c)(8) Defendants

102. Defendant American Civic Association Inc. dba Sons of Italy is an entity exempt from taxation under section 501(c)(8) of the Internal Revenue Code, 26 U.S.C. § 501(c)(8) ("Tax-Exempt 501(c)(8) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 117 Swanton Street, Winchester, MA.

103. Defendant Benevolent & Protective Order of Elks of the USA—Fall River Lodge No. 118 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 4500 North Main Street, Fall River, MA.

104. Defendant Benevolent & Protective Order of Elks of the USA—Haverhill Lodge No. 165 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 24 Summer Street, Haverhill, MA.

105. Defendant Benevolent & Protective Order of Elks of the USA—Waltham-Watertown Lodge No. 953 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 101 School Street, Waltham, MA.

106. Defendant Billerica Lodge No. 2648 Loyal Order of Moose is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 104 Boston Road, North Billerica, MA.

107. Defendant Greenfield Lodge No. 997 Loyal Order of Moose is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 20 School Street, Greenfield, MA.

108. Defendant Knights of Columbus dba Cardinal Spellman Council 347 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 1195 Bedford Street, Whitman, MA.

109. Defendant Lakeville Aerie No. 3944 Fraternal Order of Eagles is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 217 County Street, Lakeville, MA.

110. Defendant Malden Lodge No. 1910 Loyal Order of Moose is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 562 Broadway, Malden, MA.

111. Defendant The Polish Club Lodge 2058 Inc. is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 14 1/2 Mill Street, Amesbury, MA.

112. Defendant Prince Hall Masonic Grand Lodge is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 24 Washington Street, Dorchester, MA.

113. Defendant Sons of Italy in America—Grand Lodge of Massachusetts is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 93 Concord Avenue, Belmont, MA.

114. Defendant Sons of Italy in America—Methuen Lodge No. 902 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 459 Merrimack Street, Methuen, MA.

115. Defendant Sons of Italy in America—Quincy Lodge No. 1295 is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 120 Quarry Street, Quincy, MA.

116. Defendant Supreme Council of the Royal Arcanum is a Tax-Exempt 501(c)(8) Organization. On the loan application(s) at issue herein, this defendant gave its address as 61 Batterymarch Street, Boston, MA.

Parties—501(c)(9) Defendant

117. Defendant Massachusetts Laborers' Health & Welfare Fund is an entity exempt from taxation under section 501(c)(9) of the Internal Revenue Code, 26 U.S.C. § 501(c)(9)

("Tax-Exempt 501(c)(9) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 1400 District Avenue, Suite 200, Burlington, MA.

Parties—501(c)(10) Defendant

118. Defendant Master, Wardens, and Members of The Grand Lodge of Masons in Massachusetts is an entity exempt from taxation under section 501(c)(10) of the Internal Revenue Code, 26 U.S.C. § 501(c)(10) ("Tax-Exempt 501(c)(10) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 186 Tremont Street, Boston, MA.

Parties—501(c)(13) Defendants

119. Defendant Forestdale Cemetery Association is an entity exempt from taxation under section 501(c)(13) of the Internal Revenue Code, 26 U.S.C. § 501(c)(13) ("Tax-Exempt 501(c)(13) Organization"). On the loan application(s) at issue herein, this defendant gave its address as 304 Cabot Street, Holyoke, MA.

120. Defendant Oak Grove Cemetery Association of Falmouth Inc. is a Tax-Exempt 501(c)(13) Organization. On the loan application(s) at issue herein, this defendant gave its address as 46 Jones Road, Falmouth, MA.

121. Defendant Pine Grove Cemetery Corporation is a Tax-Exempt 501(c)(13) Organization. On the loan application(s) at issue herein, this defendant gave its address as 2 Oscars Road, Spencer, MA.

122. Defendant The Proprietors of Forest Hills Cemetery is a Tax-Exempt 501(c)(13) Organization. On the loan application(s) at issue herein, this defendant gave its address as 95 Forest Hills Avenue, Jamaica Plain, MA.

123. Defendant Worcester County Memorial Park Inc. is a Tax-Exempt 501(c)(13) Organization. On the loan application(s) at issue herein, this defendant gave its address as 217 Richards Avenue, Paxton, MA.

Background

124. To provide economic relief and stimulate the economy during the COVID-19 pandemic, Congress in 2020 enacted the Coronavirus Aid, Relief, and Economic Security Act, Pub. L. 116-136, amended by, inter alia, the Paycheck Protection Program Flexibility Act of 2020, Pub. L. 116-142 and the American Rescue Plan Act of 2021, Pub. L. 117-2 (2021) (together with implementing regulations, referred to herein as the "PPP Program"). The PPP Program effectively transferred money from the federal government to eligible recipients via the United States Small Business Administration ("SBA"). The transfers took the form of private loans guaranteed, forgiven and reimbursed by SBA ("PPP Loans").

125. PPP Loan recipients could receive up to two loans, one in each of two tranches, each called a "draw," i.e., first-draw and second-draw PPP Loans.

126. A recipient could receive a second-draw loan only after having obtained a first-draw loan.

127. As a condition of receiving PPP Loans and forgiveness thereof, each applicant was required to certify its eligibility under the PPP Program.

128. The PPP Program excluded Tax-Exempt 501(c)(2) Organizations from eligibility until March 11, 2021.

129. The PPP Program excluded Tax-Exempt 501(c)(5) Organizations from eligibility until March 11, 2021.

130. The PPP Program excluded Tax-Exempt 501(c)(6) Organizations from eligibility until December 27, 2020.

131. The PPP Program excluded Tax-Exempt 501(c)(7) Organizations from eligibility until March 11, 2021.

132. The PPP Program excluded Tax-Exempt 501(c)(8) Organizations from eligibility until March 11, 2021.

133. The PPP Program excluded Tax-Exempt 501(c)(9) Organizations from eligibility until March 11, 2021.

134. The PPP Program excluded Tax-Exempt 501(c)(10) Organizations from eligibility until March 11, 2021.

135. The PPP Program excluded Tax-Exempt 501(c)(13) Organizations from eligibility until March 11, 2021.

136. Defendants each applied for and received PPP Loans for which they were legally ineligible.

137. Some defendants also applied for and received second PPP Loans for which they were ineligible as "fruit of the poisonous tree," because receipt of a first-draw loan was a prerequisite to receive a second-draw loan.

PPP Loans

138. Defendants received approval for, and forgiveness of, their PPP Loans on the dates and in the amounts shown on the table attached hereto, despite being legally ineligible for the same.

First Cause of Action
False Claims Act, 31 U.S.C. § 3729
PPP Loan(s)

139. Relator repeats and realleges each of the foregoing paragraphs.

140. Each defendant was ineligible to receive its PPP Loan(s) at the time it applied and received approval for the same.

141. Each defendant did knowingly present, or cause or be presented, a false or fraudulent claim for payment or approval, to the injury of the United States, by falsely certifying that it was eligible for a PPP Loan and forgiveness thereof and thereby receiving the same.

142. Each defendant did knowingly make, use, or cause to be made or use, a false record or statement material to a false or fraudulent claim, to the injury of the United States, by falsely certifying that it was eligible for a PPP Loan and forgiveness thereof and thereby receiving the same.

143. Each defendant did knowingly make, use, or cause to be made or used, a false record or statement material to, or did knowingly conceal, or did knowingly and improperly avoid or decrease, an obligation to pay or transmit money or property to the United States government, by falsely certifying that it was eligible for a PPP Loan and forgiveness thereof and thereby receiving the same.

Second Cause of Action
False Claims Act, 31 U.S.C. § 3729
Fruit of the Poisonous Tree

144. Relator repeats and realleges each of the foregoing paragraphs.

145. The following defendants received second-draw PPP Loans for which they were ineligible due to their failure lawfully to obtain first-draw PPP Loans:

a. Acoaxet Club Inc.

b. Administrators of Special Education Inc.

c. The Advertising Club Of Greater Boston Inc. dba The Ad Club

d. Arlington Chamber of Commerce Inc.

e. Boston Madison Square Garden Club

f. Builders and Remodelers Association of Greater Boston Inc.

g. Cambridge Chamber Of Commerce

h. Cape Cod Cranberry Growers' Association

i. Concord Chamber of Commerce

j. Employers Association of the Northeast Inc.

k. Everett Chamber of Commerce Inc.

l. The Fay Club

m. Grand Lodge of Theta Delta Chi Inc.

n. Greater Chicopee Chamber of Commerce Inc.

o. Hampden County Bar Association Inc.

p. International Brotherhood Of Electrical Workers Local 103

q. Lakeville Aerie No. 3944 Fraternal Order of Eagles

r. Malden Lodge No. 1910 Loyal Order of Moose

s. Massachusetts Association of Accountants Inc.

t. Massachusetts Chiefs of Police Association Inc.

u. Massachusetts LGBT Chamber Of Commerce

v. Massachusetts Systems Contractors Association Inc.

w. New Bedford Sports Club Inc.

x. The New England Affordable Housing Management Association Inc.

y. North of Boston Convention & Visitors Bureau Inc.

z. The North Shore Chamber of Commerce, Inc.

aa. Outdoor Amusement Business Association Inc.

ab. The Plymouth Area Chamber of Commerce Inc.

ac. Plymouth Country Club Inc.

ad. Salem Chamber of Commerce & Civics

ae. Salem Office of Tourism & Cultural Affairs Inc. dba Destination Salem

af. Singletary Rod & Gun Club Inc.

ag. Stoneham Chamber of Commerce Inc.

ah. Wood Products Manufacturers Association

146. Because these defendants received their first-draw PPP Loans via fraud and under false pretenses, their second-draw PPP Loans constituted "fruit of the poisonous tree" and were unlawfully obtained.

147. Each of these defendants did knowingly present, or cause or be presented, a false or fraudulent claim for payment or approval, to the injury of the United States, by falsely certifying that it was eligible for a second-draw PPP Loan and forgiveness thereof and thereby receiving the same.

148. Each of these defendants did knowingly make, use, or cause to be made or use, a false record or statement material to a false or fraudulent claim, to the injury of the United States, by falsely certifying that it was eligible for a second-draw PPP Loan and forgiveness thereof and thereby receiving the same.

149. Each of these defendants did knowingly make, use, or cause to be made or used, a false record or statement material to, or did knowingly conceal, or did knowingly and improperly avoid or decrease, an obligation to pay or transmit money or property to the United States government, by falsely certifying that it was eligible for a second-draw PPP Loan and forgiveness thereof and thereby receiving the same.

Prayer for Relief

150. WHEREFORE, Relator prays for the following relief against each defendant:

a. A declaration that each defendant did violate the False Claims Act;

b. An amount thrice the amount of PPP Loans and interest forgiven or otherwise not repaid with respect to each defendant, lending fees paid by SBA, foregone interest, and all other damages suffered by the United States government, plus civil penalties and applicable interest, under 31 U.S.C. § 3729(a)(1);

c. The cost of this civil action, apportioned to each defendant respectively in proportion to its share of the aggregate damages recouped herein, under 31 U.S.C. § 3729(a)(3);

d. An award to relator, including its reasonable expenses, attorneys' fees, and costs, under 31 U.S.C. § 3730(d)(1) or (2), as applicable; and

e. Such other and further relief as may be just and proper.

Demand for Jury Trial

151. Relator demands a trial by jury.

Respectfully submitted,



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United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Acoaxet Club Inc.	501(c)(7)	8024327705	1st	3/11/2021	5/1/2020	$192,096.00	11/12/2020	$193,090.69
Acoaxet Club Inc.	501(c)(7)	3575248803	2nd	3/11/2021	4/15/2021	$120,957.00	8/20/2021	$121,371.24
Administrators of Special Education Inc.	501(c)(6)	3499357410	1st	12/27/2020	5/7/2020	$20,877.00	3/25/2021	$21,060.60
Adminstrators of Special Education Inc.	501(c)(6)	4646418602	2nd	12/27/2020	3/18/2021	$20,877.00	9/15/2021	$20,979.38
The Advertising Club Of Greater Boston Inc. dba The Ad Club	501(c)(6)	6537807104	1st	12/27/2020	4/14/2020	$269,000.00	2/23/2021	$271,262.55
The Advertising Club Of Greater Boston Inc. dba The Ad Club	501(c)(6)	8124848505	2nd	12/27/2020	3/9/2021	$221,455.00	11/9/2021	$222,880.81
American Civic Association Inc. dba Sons of Italy	501(c)(8)	3013757206	1st	3/11/2021	4/16/2020	$9,930.00	2/12/2021	$9,998.54
American Civic Association Inc. dba Sons of Italy	501(c)(8)	6083108510	2nd	3/11/2021	3/2/2021	$9,930.00	9/22/2021	$9,985.44
Amherst Golf Club Inc.	501(c)(7)	5535637103	1st	3/11/2021	4/13/2020	$30,000.00	1/14/2021	$30,219.45
Arlington Chamber of Commerce Inc.	501(c)(6)	4072917200	1st	12/27/2020	4/27/2020	$9,932.00	1/28/2021	$10,006.56
Arlington Chamber of Commerce Inc.	501(c)(6)	3143398308	2nd	12/27/2020	1/21/2021	$9,931.73	10/25/2021	$10,006.29
Bar Association Of Norfolk County Inc.	501(c)(6)	2574527202	1st	12/27/2020	4/16/2020	$8,100.00	11/12/2020	$8,143.72

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Benevolent & Protective Order of Elks of the USA—*Fall River Lodge No. 118*	501(c)(8)	6183517309	1st	3/11/2021	4/30/2020	$27,700.00	Unknown	Unknown
Benevolent & Protective Order of Elks of the USA—Haverhill Lodge No. 165	501(c)(8)	4840527401	1st	3/11/2021	5/11/2020	$17,500.00	8/5/2021	$17,716.81
Benevolent & Protective Order of Elks of the USA—Haverhill Lodge No. 165	501(c)(8)	8998738301	2nd	3/11/2021	1/30/2021	$17,582.00	8/10/2021	$17,673.33
Benevolent & Protective Order of Elks of the USA—Waltham-Watertown Lodge No. 953	501(c)(8)	8976137203	1st	3/11/2021	4/28/2020	$21,000.00	6/16/2021	$21,236.47
Berkshire County Board of Realtors Inc	501(c)(6)	9267417304	1st	12/27/2020	5/1/2020	$30,705.00	3/31/2021	$30,986.46
Bertocci Memorial Club of Brockton Inc.	501(c)(7)	1253177209	1st	3/11/2021	4/15/2020	$18,750.00	7/28/2021	$18,990.10
Bertocci Memorial Club of Brockton Inc.	501(c)(7)	7658898509	2nd	3/11/2021	3/6/2021	$13,750.00	11/3/2021	$13,838.61
Billerica Lodge No. 2648 Loyal Order of Moose	501(c)(8)	8244957403	1st	3/11/2021	5/18/2020	$5,284.00	2/9/2021	$5,322.46
Boston Madison Square Garden Club	501(c)(7)	7558847806	1st	3/11/2021	6/3/2020	$54,800.00	5/20/2021	$55,301.46
Boston Madison Square Garden Club	501(c)(7)	4450188908	2nd	3/11/2021	4/29/2021	$54,800.00	10/22/2021	$55,052.23

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Bridgewater Citizens' Club Inc.	501(c)(7)	3300107300	1st	3/11/2021	4/29/2020	$14,200.00	8/18/2021	$14,381.68
Brockton Country Club Inc.	501(c)(7)	1747607305	1st	3/11/2021	4/28/2020	$39,642.12	9/28/2021	$40,208.12
Builders and Remodelers Association of Greater Boston Inc.	501(c)(6)	1709018104	1st	12/27/2020	7/10/2020	$50,900.00	11/17/2020	$51,068.25
Builders and Remodelers Association of Greater Boston Inc.	501(c)(6)	5390718500	2nd	12/27/2020	2/27/2021	$50,900.00	6/23/2021	$51,047.04
Cambridge Chamber Of Commerce	501(c)(6)	5765007206	1st	12/27/2020	4/27/2020	$77,500.00	5/10/2021	$78,287.74
Cambridge Chamber Of Commerce	501(c)(6)	5388768309	2nd	12/27/2020	1/25/2021	$98,028.33	10/6/2021	$98,705.13
Cape Cod Cranberry Growers' Association	501(c)(5)	2427227304	1st	3/11/2021	4/29/2020	$58,873.00	11/17/2021	$59,771.42
Cape Cod Cranberry Growers' Association	501(c)(5)	3193008806	2nd	3/11/2021	4/14/2021	$60,238.00	1/3/2022	$60,630.78
Club Franco American de Westford Massachusetts	501(c)(7)	1872287402	1st	3/11/2021	5/5/2020	$8,900.00	12/10/2020	$8,952.41
Club Franco American de Westford Massachusetts	501(c)(7)	6219918408	2nd	3/11/2021	2/10/2021	$9,375.00	9/22/2021	$9,430.99
Clube Desportivo Faialense Inc.	501(c)(7)	3795418002	1st	3/11/2021	6/25/2020	$14,219.37	6/3/2021	$14,352.21
Cohasse Country Club	501(c)(7)	1069827203	1st	3/11/2021	4/15/2020	$77,000.00	5/6/2021	$77,812.19

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Concord Chamber of Commerce	501(c)(6)	5938017404	1st	12/27/2020	5/13/2020	$7,220.00	10/22/2020	$7,251.09
Concord Chamber of Commerce	501(c)(6)	3878998508	2nd	12/27/2020	2/24/2021	$7,220.00	5/16/2022	$7,307.44
Construction Industries of Massachusetts Inc.	501(c)(6)	9147017210	1st	12/27/2020	4/28/2020	$95,000.00	8/26/2021	$96,241.51
Cottage Park Yacht Club Inc.	501(c)(7)	2648048200	1st	3/11/2021	8/3/2020	$48,600.00	6/2/2021	$48,998.12
Cottage Park Yacht Club Inc.	501(c)(7)	2551938407	2nd	3/11/2021	2/3/2021	$48,600.00	10/6/2021	$48,907.58
Curve Triangle & Rectangle Institute Inc.	501(c)(6)	8677897306	1st	12/27/2020	5/1/2020	$24,225.00	1/25/2021	$24,399.55
Dennis Yacht Club Inc.	501(c)(7)	2980197401	1st	3/11/2021	5/6/2020	$62,680.00	2/4/2021	$63,144.88
Dennis Yacht Club Inc.	501(c)(7)	4440278406	2nd	3/11/2021	2/6/2021	$49,725.00	10/25/2021	$50,077.22
Edgewood Club Inc.	501(c)(7)	4595348408	1st	3/11/2021	2/6/2021	$27,377.00	12/14/2021	$27,605.77
Ellinwood Country Club Inc.	501(c)(7)	8072197000	1st	3/11/2021	4/8/2020	$31,565.00	2/16/2021	$31,753.98
Employers Association of the Northeast Inc.	501(c)(6)	1058497303	1st	12/27/2020	4/28/2020	$434,000.00	11/12/2020	$405,678.82
Employers Association of the Northeast Inc.	501(c)(6)	3010768406	2nd	12/27/2020	2/4/2021	$417,098.57	6/23/2021	$418,618.41
Everett Chamber of Commerce Inc.	501(c)(6)	6114697204	1st	12/27/2020	4/27/2020	$7,800.00	2/17/2021	$7,861.55
Everett Chamber of Commerce Inc.	501(c)(6)	8218418408	2nd	12/27/2020	2/13/2021	$7,856.22	10/25/2021	$7,906.59

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Fall River Country Club	501(c)(7)	5181307002	1st	3/11/2021	4/5/2020	$314,400.00	1/20/2021	$249,680.56
Fall River Country Club	501(c)(7)	6259378308	2nd	3/11/2021	1/26/2021	$253,032.50	1/28/2022	$255,542.03
The Fay Club	501(c)(7)	9463407004	1st	3/11/2021	4/9/2020	$41,500.00	4/5/2021	$41,902.32
The Fay Club	501(c)(7)	1796328808	2nd	3/11/2021	4/11/2021	$44,005.00	8/23/2022	$44,611.29
Forestdale Cemetery Association	501(c)(13)	9450517809	1st	3/11/2021	6/8/2020	$50,700.00	7/22/2021	$51,252.84
Grand Lodge of Theta Delta Chi Inc.	501(c)(7)	9334437300	1st	3/11/2021	5/1/2020	$24,581.00	5/13/2021	$24,832.20
Grand Lodge of Theta Delta Chi Inc.	501(c)(7)	8347738602	2nd	3/11/2021	3/24/2021	$27,200.00	9/1/2021	$27,318.49
Greater Chicopee Chamber of Commerce Inc.	501(c)(6)	6772447408	1st	12/27/2020	5/15/2020	$13,460.00	3/1/2021	$13,565.81
Greater Chicopee Chamber of Commerce Inc.	501(c)(6)	5005908307	2nd	12/27/2020	1/23/2021	$13,460.00	10/6/2021	$13,547.86
Greenfield Lodge No. 997 Loyal Order of Moose	501(c)(8)	9078527205	1st	3/11/2021	4/28/2020	$13,815.00	5/6/2021	$13,953.53
Gremio Lusitano Club Inc.	501(c)(7)	1523568401	1st	3/11/2021	2/2/2021	$14,870.00	1/11/2022	$15,010.44
Greylock Community Club Inc.	501(c)(7)	5947458002	1st	3/11/2021	6/29/2020	$17,400.00	1/7/2021	$17,488.93
Greylock Community Club Inc.	501(c)(7)	8342198509	2nd	3/11/2021	3/9/2021	$15,623.00	8/9/2021	$15,686.79

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
H. E. Fletcher Social & Athletic Club Inc.	501(c)(7)	8742027104	1st	3/11/2021	4/15/2020	$17,029.00	12/31/2020	$17,147.50
H. E. Fletcher Social & Athletic Club Inc.	501(c)(7)	6694768301	2nd	3/11/2021	1/27/2021	$17,035.00	12/8/2021	$17,180.61
Hampden County Bar Association Inc.	501(c)(6)	8283407209	1st	12/27/2020	4/28/2020	$103,000.00	4/6/2021	$66,877.63
Hampden County Bar Association Inc.	501(c)(6)	6337348502	2nd	12/27/2020	3/3/2021	$58,107.00	1/19/2022	$58,608.47
Harvard Square Business Association Inc.	501(c)(6)	4777887204	1st	12/27/2020	4/27/2020	$52,500.00	4/12/2021	$52,989.04
Holyoke Canoe Club Inc.	501(c)(7)	1192927400	1st	3/11/2021	5/4/2020	$8,800.00	12/17/2020	$8,854.25
Holyoke Canoe Club Inc.	501(c)(7)	3534228507	2nd	3/11/2021	2/24/2021	$8,352.50	1/12/2022	$8,425.96
International Brotherhood Of Electrical Workers Building Corporation	501(c)(2)	6674497103	1st	3/11/2021	4/14/2020	$166,200.00	12/17/2020	$167,238.75
International Brotherhood Of Electrical Workers Local 103	501(c)(5)	8981297101	1st	3/11/2021	4/15/2020	$1,102,500.00	Unknown	Unknown
International Brotherhood Of Electrical Workers Local 103	501(c)(5)	7175648608	2nd	3/11/2021	3/23/2021	$1,294,471.00	12/15/2022	$1,316,636.60
Irish-American Club Inc. of Woburn	501(c)(7)	8490947210	1st	3/11/2021	4/28/2020	$17,517.00	11/2/2020	$17,604.10
Irish-American Club Inc. of Woburn	501(c)(7)	1797418410	2nd	3/11/2021	2/2/2021	$16,100.00	1/18/2022	$16,253.40

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Italian Naturalization Club Inc. of Taunton	501(c)(7)	4358648400	1st	3/11/2021	2/6/2021	$19,815.00	5/10/2022	$20,063.24
John Alden Sportsmen's Club Inc.	501(c)(7)	8718727200	1st	3/11/2021	4/28/2020	$27,293.00	12/17/2020	$27,373.78
John Alden Sportsmen's Club Inc.	501(c)(7)	5403658506	2nd	3/11/2021	2/27/2021	$27,292.00	9/1/2021	$27,429.22
Jubilee Yacht Club	501(c)(7)	9738897000	1st	3/11/2021	4/9/2020	$65,600.00	Unknown	Unknown
Knights of Columbus dba Cardinal Spellman Council 347	501(c)(8)	5796807910	1st	3/11/2021	6/16/2020	$11,729.00	2/3/2022	$11,917.31
Knights of Columbus dba Cardinal Spellman Council 347	501(c)(8)	6905598506	2nd	3/11/2021	3/4/2021	$11,310.00	2/3/2022	$11,413.49
Lafayette Naturalization Club Inc.	501(c)(7)	1756868409	1st	3/11/2021	2/2/2021	$16,200.00	12/28/2021	$10,153.02
Lakeville Aerie No. 3944 Fraternal Order of Eagles	501(c)(8)	1258607206	1st	3/11/2021	4/15/2020	$16,250.00	2/16/2021	$15,037.58
Lakeville Aerie No. 3944 Fraternal Order of Eagles	501(c)(8)	4962688702	2nd	3/11/2021	4/1/2021	$14,917.00	9/27/2021	$14,989.51
Lenox Chamber of Commerce	501(c)(6)	4044067807	1st	12/27/2020	5/27/2020	$10,715.00	11/12/2020	$10,763.73
Lexington Golf Club	501(c)(7)	3956757201	1st	3/11/2021	4/27/2020	$12,800.00	11/27/2020	$12,875.02
Longwood Covered Courts Trust	501(c)(7)	1282337404	1st	3/11/2021	5/4/2020	$12,148.42	5/20/2021	$12,275.30

United States of America ex rel. The Tarbell Group, LLC v. Acoaxet Club Inc., et al.
Defendants' PPP Loans

Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Ludlow Country Club Inc.	501(c)(7)	4339237110	1st	3/11/2021	4/13/2020	$26,100.00	7/20/2021	$26,428.43
Ludlow Fish & Game Club Inc.	501(c)(7)	2807187405	1st	3/11/2021	5/6/2020	$15,917.00	6/17/2021	$16,093.18
Ludlow Fish & Game Club Inc.	501(c)(7)	6016288300	2nd	3/11/2021	1/26/2021	$7,335.00	10/25/2021	$7,387.65
Ludlow Tennis Club Inc.	501(c)(7)	4846367402	1st	3/11/2021	5/11/2020	$26,300.00	8/24/2021	$26,637.52
Malden Lodge No. 1910 Loyal Order of Moose	501(c)(8)	6714318010	1st	3/11/2021	6/30/2020	$6,625.00	3/22/2021	$6,673.03
Malden Lodge No. 1910 Loyal Order of Moose	501(c)(8)	9706708601	2nd	3/11/2021	3/26/2021	$6,625.00	9/28/2021	$6,658.31
Marblehead Yacht Club Inc.	501(c)(7)	8043577204	1st	3/11/2021	4/28/2020	$27,265.00	3/2/2021	$27,489.84
Marshfield Country Club	501(c)(7)	7167867009	1st	3/11/2021	4/7/2020	$366,490.00	6/23/2021	$370,817.59
Massachusetts Association of Accountants Inc.	501(c)(6)	1856317300	1st	12/27/2020	4/28/2020	$16,800.00	6/14/2021	$16,985.49
Massachusetts Association of Accountants Inc.	501(c)(6)	1890198606	2nd	12/27/2020	3/13/2021	$16,852.50	12/28/2021	$16,987.32
Massachusetts Chiefs of Police Association Inc.	501(c)(6)	3763237104	1st	12/27/2020	4/12/2020	$60,400.00	4/22/2021	$61,014.07
Massachusetts Chiefs of Police Association Inc.	501(c)(6)	6740638506	2nd	12/27/2020	3/4/2021	$58,400.00	11/26/2021	$58,808.80
Massachusetts Farm Bureau Federation Inc.	501(c)(5)	1838017202	1st	3/11/2021	4/15/2020	$135,367.00	12/31/2020	$136,301.59

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Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Massachusetts LGBT Chamber Of Commerce	501(c)(6)	7520967104	1st	12/27/2020	4/14/2020	$95,000.00	4/12/2021	$95,897.95
Massachusetts LGBT Chamber Of Commerce	501(c)(6)	2064048403	2nd	12/27/2020	2/3/2021	$55,252.00	3/22/2022	$55,860.53
Massachusetts Laborers' Health & Welfare Fund	501(c)(9)	9747417009	1st	3/11/2021	4/9/2020	$500,000.00	7/21/2021	$506,402.78
Massachusetts Systems Contractors Association Inc.	501(c)(6)	2069077208	1st	12/27/2020	4/15/2020	$22,300.00	10/13/2020	$22,402.21
Massachusetts Systems Contractors Association Inc.	501(c)(6)	2292448407	2nd	12/27/2020	2/3/2021	$22,300.00	8/18/2021	$22,417.92
Master, Wardens, and Members of The Grand Lodge of Masons in Massachusetts	501(c)(10)	9342647108	1st	3/11/2021	4/15/2020	$266,600.00	Unknown	Unknown
Milton Hoosic Club Inc.	501(c)(7)	9188897103	1st	3/11/2021	4/15/2020	$181,660.00	4/29/2021	$183,522.02
Minute Man Sportsmans Club Inc.	501(c)(7)	9630277109	1st	3/11/2021	4/15/2020	$19,600.00	2/11/2021	$19,755.71
Nabnasset Lake Country Club Inc.	501(c)(7)	8650027303	1st	3/11/2021	5/1/2020	$64,400.00	10/8/2020	$64,675.49
Nabnasset Lake Country Club Inc.	501(c)(7)	1792028401	2nd	3/11/2021	2/2/2021	$64,471.00	8/13/2021	$64,807.68
National Board Of Trial Advocacy Inc.	501(c)(6)	5112067706	1st	12/27/2020	5/1/2020	$58,777.00	3/19/2021	$59,292.91
New Bedford Sports Club Inc.	501(c)(7)	2424928510	1st	3/11/2021	2/20/2021	$3,045.00	8/11/2021	$3,058.51

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Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
New Bedford Sports Club Inc.	501(c)(7)	3520158901	2nd	3/11/2021	4/28/2021	$4,263.00	8/13/2021	$4,274.80
The New England Affordable Housing Management Association Inc.	501(c)(6)	1413488008	1st	12/27/2020	6/22/2020	$31,000.00	3/1/2021	$31,205.53
The New England Affordable Housing Management Association Inc.	501(c)(6)	3339878410	2nd	12/27/2020	2/4/2021	$31,000.00	10/25/2021	$31,219.97
North of Boston Convention & Visitors Bureau Inc.	501(c)(6)	8511777109	1st	12/27/2020	4/15/2020	$54,070.00	2/23/2021	$54,529.59
North of Boston Convention & Visitors Bureau Inc.	501(c)(6)	9739328710	2nd	12/27/2020	4/9/2021	$51,620.00	10/6/2021	$51,870.93
The North Shore Chamber of Commerce, Inc.	501(c)(6)	5431667107	1st	12/27/2020	4/13/2020	$81,250.00	5/13/2021	$82,098.61
The North Shore Chamber of Commerce, Inc.	501(c)(6)	6966438410	2nd	12/27/2020	2/11/2021	$67,000.00	10/20/2021	$67,463.42
North Shore Skating Club Inc.	501(c)(7)	9663987204	1st	3/11/2021	4/28/2020	$10,825.87	11/19/2020	$10,885.41
North Shore Tennis & Squash Club Inc.	501(c)(7)	4450347400	1st	3/11/2021	5/9/2020	$12,615.00	3/18/2021	$12,723.63
North Shore Tennis & Squash Club Inc.	501(c)(7)	9208768300	2nd	3/11/2021	1/30/2021	$12,615.00	12/23/2021	$12,728.53
Oak Grove Cemetery Association of Falmouth Inc.	501(c)(13)	8719457204	1st	3/11/2021	4/28/2020	$5,209.00	1/29/2021	$5,246.33
The Old Colony Yacht Club	501(c)(7)	8480977106	1st	3/11/2021	4/15/2020	$25,700.00	9/7/2021	$26,054.09

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Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
The Old Colony Yacht Club	501(c)(7)	4251608508	2nd	3/11/2021	2/25/2021	$25,700.00	11/15/2021	$25,882.76
Orleans Yacht Club Inc.	501(c)(7)	1668537201	1st	3/11/2021	4/15/2020	$36,997.00	12/22/2020	$37,237.48
Orleans Yacht Club Inc.	501(c)(7)	6205518307	2nd	3/11/2021	1/26/2021	$36,997.50	10/7/2021	$37,255.45
Outdoor Amusement Business Association Inc.	501(c)(6)	6201077705	1st	12/27/2020	5/1/2020	$61,013.00	3/24/2021	$61,557.94
Outdoor Amusement Business Association Inc.	501(c)(6)	8580698403	2nd	12/27/2020	2/13/2021	$61,012.00	8/18/2021	$61,319.57
Palmer's Cove Yacht Club Inc.	501(c)(7)	1541987210	1st	3/11/2021	4/15/2020	$20,337.50	4/6/2021	$20,534.10
Pine Grove Cemetery Corporation	501(c)(13)	7732157001	1st	3/11/2021	4/8/2020	$2,500.00	6/4/2021	$2,528.12
Pleasant Park Yacht Club Inc.	501(c)(7)	8954887705	1st	3/11/2021	5/1/2020	$13,871.00	3/11/2021	$13,985.77
The Plymouth Area Chamber of Commerce Inc.	501(c)(6)	4087557104	1st	12/27/2020	4/12/2020	$58,062.50	12/16/2020	$58,446.36
The Plymouth Area Chamber of Commerce Inc.	501(c)(6)	4945728405	2nd	12/27/2020	2/7/2021	$56,675.00	11/15/2021	$57,109.51
Plymouth Country Club Inc.	501(c)(7)	8546087103	1st	3/11/2021	4/15/2020	$329,595.00	8/2/2021	$333,839.10
Plymouth Country Club Inc.	501(c)(7)	9216188510	2nd	3/11/2021	3/12/2021	$329,595.00	11/26/2021	$331,888.62
Point Independence Yacht Club Inc.	501(c)(7)	9529387004	1st	3/11/2021	4/9/2020	$19,382.00	4/8/2021	$19,569.98
Polish American Veterans of Webster Inc.	501(c)(7)	6291328500	1st	3/11/2021	3/3/2021	$13,811.48	9/8/2021	$13,881.69

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Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
The Polish Club Lodge 2058 Inc.	501(c)(8)	5270307407	1st	3/11/2021	5/12/2020	$10,000.00	2/17/2021	$10,071.67
The Polish Club Lodge 2058 Inc.	501(c)(8)	1945808510	2nd	3/11/2021	2/19/2021	$13,762.00	1/26/2022	$13,890.83
Portuguese National Club	501(c)(7)	8053438404	1st	3/11/2021	2/12/2021	$5,629.70	9/15/2021	$5,662.07
Prince Hall Masonic Grand Lodge	501(c)(8)	5101678201	1st	3/11/2021	8/7/2020	$4,865.00	10/12/2021	$4,921.11
The Proprietors of Forest Hills Cemetery	501(c)(13)	4199537201	1st	3/11/2021	4/27/2020	$385,180.00	Unknown	Unknown
Realtor Association of Central Massachusetts	501(c)(6)	6237267106	1st	12/27/2020	4/14/2020	$60,200.00	10/13/2020	$60,480.93
Rowley Veterans' Association Inc.	501(c)(7)	1657787200	1st	3/11/2021	4/15/2020	$26,006.00	9/24/2021	$2,102.60
Salem Chamber of Commerce & Civics	501(c)(6)	8915957002	1st	12/27/2020	4/9/2020	$49,000.00	2/11/2021	$49,408.33
Salem Chamber of Commerce & Civics	501(c)(6)	3052288304	2nd	12/27/2020	1/21/2021	$49,000.00	9/7/2021	$49,299.44
Salem Office of Tourism & Cultural Affairs Inc. dba Destination Salem	501(c)(6)	5401847308	1st	12/27/2020	4/30/2020	$38,228.00	2/25/2021	$38,536.97
Salem Office of Tourism & Cultural Affairs Inc. dba Destination Salem	501(c)(6)	9560608504	2nd	12/27/2020	3/12/2021	$36,551.00	9/22/2021	$36,737.26
Sandy Bay Yacht Club, Inc.	501(c)(7)	1883257105	1st	3/11/2021	4/10/2020	$24,400.00	12/23/2020	$24,567.12

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Name	Type	Loan No.	Draw	Date Eligible	Date Approved	Loan Amount	Forgiveness Date	Amount Forgiven
Singletary Rod & Gun Club Inc.	501(c)(7)	6146637409	1st	3/11/2021	5/14/2020	$15,212.00	2/12/2021	$15,325.78
Singletary Rod & Gun Club Inc.	501(c)(7)	1541498800	2nd	3/11/2021	4/10/2021	$15,212.52	8/20/2021	$15,266.61
Sons of Italy in America—Grand Lodge of Massachusetts	501(c)(8)	9439897708	1st	3/11/2021	5/1/2020	$17,600.00	5/17/2021	$17,780.34
Sons of Italy in America—Methuen Lodge No. 902	501(c)(8)	7790557208	1st	3/11/2021	4/28/2020	$13,800.00	Unknown	Unknown
Sons of Italy in America—Quincy Lodge No. 1295	501(c)(8)	9753217102	1st	3/11/2021	4/15/2020	$27,000.00	1/13/2021	$27,358.93
Sons of Italy in America—Quincy Lodge No. 1295	501(c)(8)	8740638407	2nd	3/11/2021	2/13/2021	$27,165.00	8/10/2021	$27,291.77
Stockbridge Golf Club	501(c)(7)	7454647005	1st	3/11/2021	4/7/2020	$162,720.00	Unknown	Unknown
Stoneham Chamber of Commerce Inc.	501(c)(6)	9731177407	1st	12/27/2020	5/20/2020	$12,709.48	5/5/2021	$12,831.00
Stoneham Chamber of Commerce Inc.	501(c)(6)	1349128500	2nd	12/27/2020	2/18/2021	$12,709.48	5/5/2022	$12,862.34
Supreme Council of the Royal Arcanum	501(c)(8)	1305588104	1st	3/11/2021	7/9/2020	$300,000.00	1/8/2021	$301,425.00
Swampscott Yacht Club	501(c)(7)	4606967210	1st	3/11/2021	4/27/2020	$6,890.00	5/13/2021	$6,962.34
Swampscott Yacht Club	501(c)(7)	4460018504	2nd	3/11/2021	2/25/2021	$6,897.00	11/10/2021	$6,941.26
Tennis and Racquet Club	501(c)(7)	7271127304	1st	3/11/2021	4/30/2020	$132,525.00	4/29/2021	$133,821.20

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Tennis and Racquet Club	501(c)(7)	6528838303	2nd	3/11/2021	1/27/2021	$109,105.00	8/11/2021	$109,672.94
Town River Yacht Club	501(c)(7)	4476837305	1st	3/11/2021	4/29/2020	$29,822.00	11/5/2020	$29,977.74
Town River Yacht Club	501(c)(7)	1687478307	2nd	3/11/2021	1/19/2021	$22,100.00	6/15/2021	$22,189.01
Volunteer Yacht Club	501(c)(7)	5889208510	1st	3/11/2021	3/2/2021	$7,005.00	11/19/2021	$7,054.62
Wampatuck Country Club of Canton Inc.	501(c)(7)	6477477305	1st	3/11/2021	4/30/2020	$79,300.00	2/11/2021	$79,918.98
Wayland Swimming and Tennis Club Inc.	501(c)(7)	5801547300	1st	3/11/2021	4/30/2020	$29,685.00	11/27/2020	$29,846.03
Wequaquet Lake Yacht Club	501(c)(7)	8315677803	1st	3/11/2021	6/5/2020	$8,660.00	1/7/2021	$8,708.59
Wequaquet Lake Yacht Club	501(c)(7)	6533428303	2nd	3/11/2021	1/27/2021	$12,124.00	11/15/2021	$12,216.61
West Dennis Yacht Club Inc.	501(c)(7)	8141687304	1st	3/11/2021	5/1/2020	$41,272.00	3/10/2021	$41,612.35
West Dennis Yacht Club Inc.	501(c)(7)	9785768409	2nd	3/11/2021	2/17/2021	$41,272.00	11/10/2021	$41,570.52
West End Beagle Club Inc. of Gardner	501(c)(7)	8457908508	1st	3/11/2021	3/9/2021	$10,860.00	12/8/2021	$10,939.44
Whitinsville Golf Club	501(c)(7)	5948197002	1st	3/11/2021	4/6/2020	$101,800.00	3/25/2021	$102,769.93
Winthrop Golf Club	501(c)(7)	7970937800	1st	3/11/2021	6/4/2020	$45,401.00	11/17/2021	$46,060.25
Winthrop Yacht Club Inc.	501(c)(7)	2707777201	1st	3/11/2021	4/16/2020	$90,400.00	6/14/2021	$91,415.45
Wood Products Manufacturers Association	501(c)(6)	6322577709	1st	12/27/2020	5/1/2020	$57,091.00	1/14/2021	$57,488.29

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Wood Products Manufacturers Association	501(c)(6)	5392498510	2nd	12/27/2020	2/27/2021	$57,090.00	9/22/2021	$57,404.39
Worcester County Memorial Park Inc.	501(c)(13)	8270767006	1st	3/11/2021	4/8/2020	$210,982.50	2/16/2021	$212,205.29
Young Men's Club of Hadley Inc.	501(c)(7)	9798257107	1st	3/11/2021	4/15/2020	$25,800.00	8/24/2021	$26,144.94
Young Men's Club of Hadley Inc.	501(c)(7)	6134308305	2nd	3/11/2021	1/26/2021	$25,800.00	3/28/2022	$26,094.05