EXHIBIT B

IN THE CIRCUIT COURT OF THE
13th JUDICIAL CIRCUIT IN AND FOR
HILLSBOROUGH COUNTY, FLORIDA

Case No.: 26-CA-002406
DIVISION: I
JUDGE: PAUL LEE HUEY

ERTC EXPRESS, LLC, a Florida limited liability company,

Plaintiff,

v.

T & M APPLIANCE & AIR, INC. d/b/a T & M HEATING & AIR, an Alabama corporation,

Defendant.
_____/

AMENDED COMPLAINT[1]

ERTC Express, LLC ("Express"), files this Amended Complaint against T & M Appliance & Air, Inc. d/b/a T & M Heating & Air ("Client"), and alleges the following:

JURISDICTION, PARTIES AND VENUE

1. This is an action for damages exceeding $50,000.00, exclusive of interest, costs, and attorneys' fees.

2. Express is a Wyoming limited liability company with a principal address in Tampa, Florida.

3. Client is an Alabama corporation with a principal address in Bay Minette, Alabama.

4. Jurisdiction is proper in Hillsborough County because the events giving rise to this action occurred in Hillsborough County.

[1] This Amended Complaint is filed solely to correct scrivener's errors in the name of the parties. No substantive changes have been made to the allegations or claims asserted in the original Complaint.

GENERAL ALLEGATIONS

5. On or about December 5, 2022, Express and Client entered into the Express Client Engagement Agreement (the "Agreement"). A true and correct copy of the Agreement is attached as Exhibit A.

6. Pursuant to the Agreement, Express provided consulting services (the "Services") supporting Client's legal claims to Employee Retention Tax Credits ("ERTCs") from the U.S. Department of the Treasury.

7. The Services included Express identifying Client's eligibility for ERTCs, calculating Client's estimated entitlement to ERTCs, and submitting forms to the Internal Revenue Service ("IRS") on behalf of Client, provided that Client complied with its obligations to provide information and documents under the Agreement.

8. The Agreement states, "Express shall have earned its Fees when it has presented to the Client the computation of ERTCs ensuing in this Agreement. [Express's] work is complete upon final calculation of ERTC credit claim(s)."

9. Express presented the computation of Client's ERTCs to Client.

10. Client was eligible for ERTCs of approximately $778,226.48.

11. In consideration for the Services, Client would compensate Express pursuant to the deferred payment option in the Agreement.

12. The deferred payment option dictated that, in consideration of the Services, Client would pay Express 30% of the ERTCs.

13. Pursuant to the Agreement, Express has the exclusive right to represent Client with regard to obtaining ERTCs.

14. Express performed the Services and Client received ERTCs.

15. On or about August 26, 2025, Express sent an invoice for the Services to Client.

16. Express sent subsequent invoices to Client detailing the amount Client owes to Express for the Services (the "Fees").

17. To date, Client has not paid any invoice issued by Express or any portion of the Fees.

18. As a result of Client's nonpayment, Client has incurred applicable interest and charges.

19. Express has suffered, and continues to suffer, damages due to Client's breach of the Agreement.

20. Pursuant to the Agreement, Express is entitled to recover its attorneys' fees.

COUNT I: BREACH OF CONTRACT

21. Express re-alleges and incorporates by reference paragraphs 1-20 of the Amended Complaint as if they were fully set forth herein.

22. The Agreement is a binding, enforceable contract against Client.

23. Express is entitled to payment of the Fees because it performed the Services.

24. Client breached the Agreement by:

a. failing to pay the Fees.

b. failing to complete Form 8821.

c. failing to provide necessary information and documentation to Express.

25. As a result of Client's breaches of the Agreement, Express has suffered, and continues to suffer, damages.

WHEREFORE, Express demands judgment against Client for damages, together with pre-judgment interest, costs, attorney's fees, and all other relief the Court deems just and proper.

COUNT II: UNJUST ENRICHMENT

26. Express re-alleges and incorporates by reference paragraphs 1-20 of the Amended Complaint as if they were fully set forth herein.

27. Express brings this cause of action in the alternative, pursuant to Fla. R. Civ. P. 1.110(g).

28. By performing the Services, Express has conferred a benefit upon Client.

29. Express incurred costs to perform the Services and fulfill its obligations under the Agreement.

30. Client voluntarily accepted and retained the benefit of the Services.

31. Client has knowledge of the benefit it received from the Services.

32. Client voluntarily accepted and retained the benefit of the Services, which was, and is, a benefit conferred upon Client by Express.

33. It is inequitable and unjust for Client to retain the benefits of the Services without compensating Express for the value of the Services.

WHEREFORE, Express demands judgment against Client for damages, together with pre-judgment interest, costs, attorney's fees, and all other relief the Court deems just and proper.

COUNT III: BREACH OF IMPLIED COVENANT OF GOOD FAITH AND FAIR DEALING

34. Express re-alleges and incorporates by reference paragraphs 1-20 of the Amended Complaint as if they were fully set forth herein.

35. The Agreement is valid, binding, and enforceable as to both Express and Client.

36. Under Florida law, every contract, including the Agreement, includes an implied covenant of good faith and fair dealing, which requires parties to act in a manner that does not frustrate the other's reasonable expectations under the contract.

37. Express performed the Services as required by the Agreement.

38. Client breached the Agreement by, among other things, failing to pay the Fees.

39. Client acted in bad faith and without commercial justification by failing to provide financial and tax information reasonably necessary for Express to perform its duties, pay the Fees, ignoring Express's demands for payment, and retaining the benefit of the Services without rendering payment.

40. Client's conduct constitutes a breach of the implied covenant of good faith and fair dealing.

41. As a direct and proximate result of Client's actions, Express has suffered, and continues to suffer, damages.

WHEREFORE, Express demands judgment against Client for damages, together with pre-judgment interest, costs, attorney's fees, and all other relief the Court deems just and proper.

By:/s/ Jeffrey E. Pomeranz

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EXHIBIT A

ERTC Express LLC

ERTC Client Engagement Agreement

ERTC Express LLC ("ERTC Express", "the Company", "we" or "us") is pleased to provide the legal entities listed at Exhibit A ("Client" or "you") with consulting services ("Services") as it relates to supporting your legal claims to Employee Retention Tax Credits ("ERTCs") from the U.S. Department of Treasury, and taking into account other entities owned by you for purposes of applying the aggregation rules subject to Section 52(b) of the Internal Revenue Code of 1986.

1. **Recitals.**

a. ERTC Express is a company duly organized in the State of Wyoming with offices located at 99 Wall Street, Suite 3620, New York, NY 10005 and is engaged in the employee retention tax credit consulting business on behalf of Client. ERTC Express agrees to assist in identifying, documenting and calculating Client's ERTCs.

b. The ERTC consulting services that ERTC Express will provide to Client in the form of a report (hereinafter "Report") will include the documentation required by the Internal Revenue Service ("IRS") in order to obtain and substantiate these tax credits.

c. Client is a business that desires to retain the services of ERTC Express.

NOW, THEREFORE, in consideration of the above recitals and the covenants, promises and mutual undertakings set forth herein, ERTC Express and Client (collectively, "Parties" and singularly "Party") intending to be legally bound and obligated, hereby agree as follows:

2. **Services and Engagement.** Client hereby authorizes ERTC Express and its accounting affiliates to identify and calculate tax credits on behalf of Client not claimed prior to the date of this Agreement by Client. The scope of the Report encompasses the ERTCs available for 2020 and 2021 tax years. In order to identify the tax credits pursuant to this Agreement, activities performed by ERTC Express may include, but are not limited to the following:

- Review employer qualification for ERTCs;
- Review employee compensation information for tax credit eligibility;
- Assist Client with calculating eligible wages for ERTCs;
- Review and analyze technical documentation for the credit year(s) and any year relevant to the Report; and
- Assist Client with amending payroll tax returns to receive tax benefits in the form of refunds.

Client agrees to provide ERTC Express all financial and tax information reasonably necessary to allow the Company to perform its duties under this Agreement in order to provide Client with a complete and accurate Report.

3. **Deliverables and Benefits.**

a. The Company's accounting affiliates will use best practices and advanced techniques to procure the highest possible advanced tax credit refund based upon the

information provided by Client to support Client's ERTC claims.

b. The Company's accounting affiliates will provide amended Form 941-X and/or Form 7200 (Advance Payment of Employer Credits Due to COVID-19) on behalf of Client.

c. ERTC Express shall have earned its Fees when it has presented to the Client the computation of ERTCs ensuing in this Agreement. Company's work is complete upon final calculation of ERTC credit claim(s).

d. In the unlikely event of an IRS examination or audit, ERTC Express will fully cooperate with the client, providing supporting documentation and analysis to support the ERTC claim. ERTC Express shall reimburse the client for all costs incurred for such examination or audit to the extent the examination or audit is initiated due to errors or omissions on the part of ERTC Express.In the event post-audit penalties, fees and/or fines are imposed by the IRS due to errors or omissions on the part of ERTC Express, or the licensed professionals retained by ERTC Express to secure the employee retention tax credit (ERTC), the appropriate insurance policy claimant steps will be taken.

4. Authorization to Release Information. Client hereby authorizes ERTC Express to prepare and submit through its affiliated companies to the IRS all paperwork, forms and materials associated with ERTC benefits. Client confirms that all materials and papers submitted by Client to ERTC Express are true and accurate to the best of Client's knowledge. Client further agrees to sign IRS Form 8821 ("Tax Information Authorization") so the Company and its affiliates can communicate with the IRS regarding the status of the refund from the IRS based on the Report.

5. Fees for Services. For the above services rendered, Company shall receive a consulting fee equivalent to between fifteen percent (15%) to thirty percent (30%) of ERTC credits.

Client shall choose one of three payment methods within five (5) business days upon completion of work and notification of ERTC credits due. If Client does not choose a payment method within five (5) business days upon completion of work and notification of ERTC credits due, then Client consents to using the default payment payment method of "Option 3" below. The payment methods/options are as follows:

Option 1: Full Payment: 15% Fee
Due at Completion of 941X; ***Requires Zero Deposit***

Client may choose to pay Company's fee of fifteen percent (15%) of all ERTC credits within five (5) business days of notification of 941-X completion.

Example:

- Business receives $150,000 in ERTC credits
- Total Consulting Fee: $22,500 (paid upfront)
- Business Receives $150,000 directly from the IRS and US Treasury.
- There is a $5,000 Minimum Fee On All Files.

Option 2: Defer Payment: 25% Fee
*Client Defers Fee until IRS Pays ERTC Rebate; **Requires 5% Deposit***

In the event that Client chooses to pay Company's fee after filing and issuance of ERTC funding by the IRS, Client shall pay the Company total fee of twenty-five percent (25%) of the ERTC credits. Client agrees to execute all requested and necessary documentation within five (5) days of receipt to facilitate proper ERTC filing.

In this payment method, Client agrees to pay the Company an initial deposit of (5%) of total ERTC Credits within five (5) business days of notification of 941-X completion. The remaining balance due of 20% of ERTC credits is handled as follows:

- All of Client's IRS ERTC funds will be sent to a verified IRS Lockbox for subsequent simultaneous disbursement to both Client and Company.
- Company shall be disbursed the remainder of its fee by Lockbox before disbursement of ERTC to Client.
- After full fee payment to Company, 100% of all remaining IRS disbursements shall be paid directly to Client from the Lockbox.
- Client agrees that the Lockbox is the paymaster and will process all IRS ERTC funds. Client understands that it must enter into an agreement with Lockbox provider in order for Company to proceed with filing.
- Client shall pay Lockbox fees until Company is paid in full and then Client can cancel Lockbox.
- To facilitate this payment method, Client shall fill out and electronically sign two IRS form 8822-B(s) (initiating lockbox/closing lockbox).
- There is a minimum initial deposit fee of $5,000 on all deferred payment arrangements, which is deducted from total fees due to Company.
- Lockbox provider will keep the executed 8822-B on file and the Lockbox provider will process the second 8822-B form after payment of Fees to Company.
- Prior to filing, the Parties may supplement this agreement to contain an addendum memorializing the terms, payment method selected by Client, anticipated funding, and distribution breakdown of how funds are to be distributed so as to clarify and confirm payment terms for the Lockbox provider.

Example:

- Client/Company files 941-X(s) for $200,000 in ERTC Credits
- Total Deferred Consulting Fee: $50,000 (25% of ERTC Credits)
- Deposit Due at time of Filing: $10,000 (5% of ERTC Credits)
- IRS pays $200,000 in ERTC Credits to Lockbox
- Lockbox pays Company balance of Consulting Fees due
- Lockbox disburses remaining balance due to Client

Option 3: Defer Payment without Deposit: 30% Fee
*Client Defers Fee until IRS pays ERTC Rebate; **Requires Zero Deposit***

In the event that Client chooses to pay Company's fee after filing and issuance of ERTC funding by the IRS, Client shall pay the Company total fee of thirty percent (30%) of the ERTC credits. Client agrees to execute all requested and necessary documentation within five (5) days of receipt to facilitate proper ERTC filing.

In this payment method, Client agrees to pay the Company 30% of ERTC credits as follows:

- All of Client's IRS ERTC funds will be sent to a verified IRS Lockbox for subsequent simultaneous disbursement to both Client and Company.
- Company shall be disbursed the remainder of its fee by Lockbox before disbursement of ERTC to Client.
- There is a minimum fee of $5000.00 on all files.
- After full fee payment to Company, 100% of all remaining IRS disbursements shall be paid directly to Client from the Lockbox.
- Client agrees that the Lockbox is the paymaster and will process all IRS ERTC funds. Client understands that it must enter into an agreement with Lockbox provider in order for Company to proceed with filing.
- Client shall pay Lockbox fees until Company is paid in full and then Client can cancel Lockbox.
- To facilitate this payment method, Client shall fill out and electronically sign two IRS form 8822-B(s) (initiating lockbox/closing lockbox).
- Lockbox provider will keep the executed 8822-B on file and the Lockbox provider will process the second 8822-B form after payment of Fees to Company.
- Prior to filing, the Parties may supplement this agreement to contain an addendum memorializing the terms, payment method selected by Client, anticipated funding, and distribution breakdown of how funds are to be distributed so as to clarify and confirm payment terms for the Lockbox provider.

Example:

- Client/Company files 941-X(s) for $150,000 in ERTC Credits
- Total Deferred Consulting Fee: $45,000 (30% of ERTC Credits
- Deposit Due at time of Filing: $0 (0% of ERTC Credits)
- IRS pays $150,000 in ERTC Credits to Lockbox
- Lockbox pays Company balance of Consulting Fees Due
- Lockbox disburses remaining balance due to Client

6. Exclusivity. Client retains the Company exclusively to represent Client in obtaining all the ERTCs eligible to the client.

7. Non-Circumvention.

a. Company may introduce Client to one or more opportunities related to ERTC advanced funding (an "Opportunity" or "Opportunities"), including ERTC funding companies, funding agents, conduits to funding, or service providers. Any Opportunity to which Company introduces or connects to Client for ETRC funding purposes to

which Client was not aware of that ETRC funding possibility shall be considered a Protected Account and be covered by this Non-Circumvention provision and other terms of this Agreement.

b. For each ERTC funding source, funding agent, funding conduit, or service provider for which Company introduces to Client and provides Client with written notice of such introduction, including through email to your authorized representative, such funding source, funding agent, funding conduit, or service provider shall be deemed a "Protected Account" for three (3) years from the date of such notice. Notwithstanding the foregoing, if any such funding source, funding agent, funding conduit, or service provider that already had an existing relationship with Client and Client provides written notice of such existing relationship within ten (10) days of Company's written notice of introduction, such funding source, funding agent, or funding conduit shall not be a "Protected Account."

c. Client agrees that neither it nor its employees, affiliates or assigns, shall enter into, or otherwise arrange (either for itself or any other person or entity) any business relationship, contact any person regarding such Opportunity or Protected Account, either directly or indirectly, or contact any of Client's affiliates, or accept any funding or advantage in relation to such Opportunity or Protected Account except directly through Company, without the prior written approval of Company.

8. Confidential Information. Parties agree to take all reasonable measures to keep all proprietary information confidential as obtained from each other and/or its employees. Further, Parties will not use such information in any way other than for the purposes contemplated in this Agreement.

9. No Guarantee of Final Credit Amount. ERTC Express will perform the services to the best of its ability and efforts. However, the Company does not provide any guarantee of success in obtaining tax credits or the amount, if any. Client acknowledges that its business may not be eligible for any tax credits or the IRS might materially alter or even eliminate the relevant tax code sections.

10. Termination.

a. Client's termination by written notice or otherwise does not eliminate Client's duty to pay for the services contemplated by this Agreement. If Client terminates this engagement prior to completion of the procedures performed on the ERTC computation, the Company is owed thirty (30%) of the dollar amount of the ERTCs that are ultimately claimed by the Client.

If for any reason ERTC Funds are never collected by the Client, then no fee will ever be due.

b. In the event either Party becomes insolvent or permits to be instituted against it any proceedings seeking its receivership, trusteeship, bankruptcy, reorganization, arrangement, readjustment of debt, assignment for the benefit of creditors or other proceedings under the Federal Bankruptcy Act or as provided by any other state or federal insolvency law, the other party may immediately terminate this Agreement at any time by giving written notice of such termination to the other party. Should such termination occur, any outstanding fees owed to ERTC Express shall become immediately due and payable. Upon termination, ERTC Express will instruct the

Lockbox provider to stop the Lockbox processing, and any outstanding fees owed to Lockbox shall become immediately due and payable.

c. The Company reserves the right to terminate this engagement at any time, with or without cause. Upon termination by the Company, all workpapers remain property of the Company. All payments are due upon termination by the Company.

11. Limitations on Engagement.

a. Client is providing Company with all required documentation and files. As such, the Company is not providing any attestation services nor is any opinion being expressed as to the validity of underlying financial records, non-financial records, or evidential matter.

b. If at any time Company determines that the Client's ERTC claim cannot be continued, or that it is not feasible or practicable to pursue the Client's ERTC claim, Company reserves the right to withdraw from further representation.

c. The Company's procedures are not designed to identify or detect errors or irregularities in Client's financial statements. Further, the Company's procedures are not designed to identify or detect deficiencies in Client's internal controls.

d. This engagement is limited to gathering Client-provided data, applying the Internal Revenue Code as created by the CARES Act of 2020, and modified by the American Rescue Plan Act of 2021 and the Infrastructure Investment and Jobs Act of 2021 and interpreted by the Internal Revenue Service, computing the legal ERTC claims of the Client and providing the Client with documentation to support the Client's ERTC claims.

e. Client acknowledges and agrees that all materials and information you provide to the Company is accurate and complete and that the Company will, without independent verification, rely on it for the purpose of providing the Services. The Company shall not assume any responsibility or have any liability for such materials or information.

f. If Client has multiple companies and is approved for advanced funding, but advanced funding for ERTC claims is only approved to some of those companies, then the advanced funding will be allocated to pay the aggregate fee for all companies to ERTC Express and not just for the companies that receive advanced funding.

g. If, at any time, ERTC Express records a decline, chargeback or other rejection of a charge of any due and payable fees on Client's account ("Chargeback"), this will be considered as a breach of Client's payment obligations hereunder. As a result, ERTC Express may accelerate all fees and future payments owed to be due immediately (including handling and processing charges and fees incurred by the payment processor), without derogating from any other remedy that may be applicable to us under these terms or applicable law.

h. Client must disclose to ERTC Express any and all tax liens related to its company/companies for which it is seeking ERTCs. If tax liens show up that Client did not inform ERTC Express about, then ERTC Express has the express option to terminate this agreement. ERTC Express may allow the Client to pay the

fees owed to ERTC Express in full in order to proceed with Client's ERTC claims. ERTC Express has the option to also refer the Client to a tax attorney for assistance.

i. In the event of Client's default regarding costs and fees owed to Company, Company reserves the right to a first priority security interest and lien on any and all refunds or proceeds that are the subject of Company's ERTC services under this Agreement. Company's security interest and lien also will be for any sums owing to Company for any unpaid costs and fees at the conclusion of the ERTC services. The security interest and lien will attach to any recovery the Client may obtain. Company has the right to retain its share out of any amounts received by Company. The effect of such a security interest and lien is that Company may be able to compel payment of fees and costs from any such funds recovered by or on behalf of the Client even if this Agreement has terminated before the payment of any ERTC refund relating to any ERTC Claims.

j. Client hereby agrees (a) to perform all acts that may be necessary to maintain, preserve, protect and perfect the security interest and lien granted to Company under subsection (i) above, and the perfection and priority of such security interest and lien, and (b) to procure, execute and deliver from time to time any endorsements, assignments, financing statements and other writings reasonably deemed necessary or appropriate by Company to perfect, maintain and protect its security and lien hereunder and the priority thereof, including the filing of a UCC-1 financing statement. The Client represents and warrants to Company that, upon the filing of UCC-1 financing statements in the appropriate filing offices, Company has or will have a first priority perfected security interest in the proceeds of any ERTC claims or refunds.

k. If for any reason within thirty (30) calendar days of notification of 941-X completion, Client does not pay or execute all necessary paperwork and forms necessary to initiate opening of the lockbox to accept funds, Client agrees to allow, and Company may choose to file a UCC-1 financing statement against Client's assets and proceeds for the amount of fees due to Company.

l. The Client hereby irrevocably appoints Company as the Client's attorney-in-fact (which appointment is coupled with an interest) to, and agrees that Company may, file UCC financing statements required to maintain, preserve, protect and perfect the security interest and lien granted to Company under subsection (i) above.

m. Client is responsible for informing its certified public accountant and/or tax preparer of any and all ERTC funds received by client, and for reporting any and all ERTC funds on any required tax return/filing document.

12. Indemnification. Client agrees that it shall defend, indemnify, and hold harmless the Company and its affiliates and their officers, directors, employees, agents, successors, and assigns from and against all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind (including reasonable attorneys' fees) arising out of or resulting from Client's breach of any representation, warranty, or obligation under this Agreement, including (i) the negligent or willful acts or omissions of Client or its personnel, (ii) the performance or non--performance in supplying data to ERTC Express in connection with the services, (iii) the failure of Client to follow all IRS guidelines in regards to the CARES Act, or (iv) the failure of Client to take into consideration ERTCs when preparing its Federal Income Tax Returns.

13. Assignment. ERTC Express may assign this Agreement at any time. However, given the unique nature of Client's operations and the Company's services, Client may not assign this Agreement without prior written consent of the Company. In addition, ERTC Express may assign any fees from Client to a third party. Notwithstanding the foregoing, ERTC Express reserves the right to associate itself with outside consultants and/or professionals in the performance of this Agreement. Should Client assign any of its rights hereunder without obtaining prior written consent from ERTC Express, that shall constitute a breach of this Agreement, and Client and/or the party to whom Client has assigned its rights, shall be liable for any and all fees arising out of this Agreement which will become immediately due to ERTC Express at the time of assignment.

14. Marketing and Promotion. From time-to-time, the Company lists and/or mentions its Clients in its marketing and communications initiatives. Client agrees that the Company may use Client's name and logo worldwide, free of charge for such purpose.

15. Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon a determination that any term or provision is invalid, illegal or unenforceable, the parties hereto shall negotiate in good faith to the court to modify this Agreement to effect the original intent of the parties as closely as possible in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

16. Arbitration. Any dispute, controversy, or claim arising out of or related to this Agreement or any breach or termination of this Agreement, including but not limited to the services ERTC Express provides to the Client, and any alleged violation of any federal, state, or local statute, regulation, common law, or public policy, whether sounding in contract, tort, or statute, shall be submitted to and decided by binding arbitration. The parties agree that any disputes arising out of or relating to this agreement shall be resolved by binding arbitration administered by JAMS. Any arbitration shall be governed by the laws of the State of New York, and the exclusive forum and venue for any dispute shall be in New York City, New York. In the event that an action or arbitration is brought in connection with a dispute arising under this Agreement, the prevailing party in such action is entitled to recover its reasonable attorney's fees, costs and expenses incurred in that matter from the non-prevailing party. Any arbitral award determination shall be final and binding upon the Parties. Judgment on the arbitrator's award may be entered in any court of competent jurisdiction.

17. Entire Agreement. This Agreement is the entire agreement of the Parties regarding its subject matter and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, whether written or oral, regarding such subject matter. This Agreement may only be amended, modified, waived, or supplemented by an agreement in writing signed by both parties.

{Signature Page Follows}

IN WITNESS HEREOF, the parties hereto have caused this Agreement to be executed as of the date below. Please date and sign this Agreement to acknowledge your agreement with and acceptance of the terms for all entities listed in Exhibit A.

ERTC Express LLC	Client
Signature: John Souza Name: John Souza Title: CEO Date: Address:	Signature: Mack Byrd Name: Mack Byrd Title: President Company: T&M Heating & Air Date: 12-05-2022 Address:

Exhibit A

Client Information	ERTC Express Information
Business Name: T & M Heating & Air	Company Name: ERTC EXPRESS LLC
Contact Name: Mack Byrd	Contact Name: Processing Team
Cell Phone:	Phone:
Email:	Email:
Address:	Address:

Approximate Number of Employees: 45

Your Payroll Company (e.g., ADP, Paychex, CPA, Local Accountant): Local & CPA

If you have more than one company, please list EACH company's name in the spaces below and they will be treated as separate agreements between ERTC Express LLC and each of the Client's companies. This will save you the time of having to complete multiple ERTC Client Engagement Agreements. By including companies and initialing below, you acknowledge that you have the authority to enter into this Agreement on behalf of each company and intend to bind each company to the terms of this Agreement.

1. _____ 5. _____

2. _____ 6. _____

3. _____ 7. _____

4. _____ 8. _____

Client Initials: M.B.