N THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

CASE NO.:

BOTTOM LINE CONCEPTS LLC,

Plaintiff(s),

v.

CELEBRITY MOTOR CARS, LLC;
CELEBRITY OF SPRINGFIELD, LLC;
CELEBRITY AUTO OF WESTCHESTER, LLC;
CELEBRITY ITALIANO AUTO GROUP, LLC.

Defendant(s).
_____/

COMPLAINT

Plaintiff, BOTTOM LINE CONCEPTS LLC ("**Bottom Line**") sues Defendants CELEBRITY MOTOR CARS, LLC, CELEBRITY OF SPRINGFIELD, LCC, CELEBRITY AUTO OF WESTCHESTER, LLC, and CELEBRITY ITALIANO AUTO GROUP, LLC (collectively, the "**Celebrity Entities**") for damages.

THE PARTIES

1. Plaintiff Bottom Line Concepts, LLC is a company organized and existing under the laws of the State of Florida with its principal place of business in Miami-Dade County, Florida. Bottom Line has one member, a resident of Miami-Dade County, Florida.

2. Defendant Celebrity Motor Cars, LLC is a company organized and existing under the laws of New Jersey with its principal place of business in Whippany, New Jersey. The sole

managing member of Celebrity Motor Cars, LLC is Thomas Maoli, who is a resident of New Jersey.[1]

3. Defendant Celebrity Auto of Springfield, LLC is a company organized and existing under the laws of New Jersey with its principal place of business in Whippany, New Jersey. The sole managing member of Celebrity Auto of Springfield, LLC is Thomas Maoli, who is a resident of New Jersey.[2]

4. Defendant Celebrity Auto of Westchester, LLC is a company organized and existing under the laws of New Jersey with its principal place of business in Whippany, New Jersey. The sole managing member of Celebrity Auto of Westchester, LLC is Thomas Maoli, who is a resident of New Jersey.[3]

5. Defendant Celebrity Italiano Auto Group, LLC is a company organized and existing under the laws of New Jersey with its principal place of business in Whippany, New Jersey. The sole managing member of Celebrity Italiano Auto Group, LLC is Thomas Maoli, who is a resident of New Jersey.[4]

JURISDICTION AND VENUE

6. The Court has diversity jurisdiction over this matter pursuant to 28 U.S.C. § 1332(a) as this is an action between citizens of different states and the amount in controversy, without interest and costs, exceeds seventy-five thousand dollars ($75,000.00).

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[1] This information was obtained from the Notice of Removal and accompanying exhibits in the case styled *Celebrity Motor Car, LLC, et al. v. DCK Global, LLC, et al.*, Case No. 2:24-cv-08518-MEF-AME, pending in the United Stated District Court for the District of New Jersey (the "New Jersey Action"). Although the style references "Celebrity of Motor Car, LLC", the documents in support of the removal paperwork reference "Celebrity of Motor Cars, LLC".

[2] This information was obtained from the New Jersey Action.

[3] This information was obtained from the New Jersey Action.

[4] This information was obtained by obtaining a report from the New Jersey Department of the Treasury, Division of Revenue and Enterprise Services.

7. The Court has personal jurisdiction over each defendant because each defendant has breached a contract in the State of Florida by failing to perform acts required by the contract to be performed in the State of Florida.

8. Venue is proper in this Court pursuant to 28 U.S.C. 1391(b) because a substantial part of the events or omissions giving raise to the claims that form the basis of this cause of action occurred or arose in this district and all monies due and payable by Defendants were due and owing in this district.

FACTUAL BACKGROUND

9. On or about June 7, 2022, Bottom Line entered into a Consulting Agreement (the "**Agreement**") with the Celebrity Entities, whereby Bottom Line agreed to provide consulting services to the Celebrity Entities with respect to their potential claim(s) for Employee Retention Credits ("**ERC**").

10. The Agreement was sent from a Bottom Line representative in Florida and required the Celebrity Entities to return an executed copy of the Agreement to Bottom Line in Florida. During the negotiations, Bottom Line was clear that services rendered under the Agreement would be rendered from its offices in Miami-Dade County, Florida.

11. In consideration for the services provided by Bottom Line to the Celebrity Entities, the Agreement expressly provides that Bottom Line is entitled to a fee equivalent to twenty percent (20%) of the total amount of any ERC granted by the Internal Revenue Services (the "**IRS**") to the Celebrity Entities. Section D of the Agreement provides that Bottom Line's fee is due within five (5) days of the IRS granting any ERC to the Celebrity Entities, and any portion of the fee not paid within such five-day period shall accrue interest at the rate of 1.5% per month.

12. Bottom Line rendered services to the Celebrity Entities from its offices in Florida.

13. After benefitting from Bottom Line's services, the Celebrity Entities submitted various ERC claims and were granted ERC refunds of **at least** $2,296,960.17. Additional monies may be owed pursuant to the Agreement.

14. Pursuant to Section D of the Agreement, the Celebrity Entities are obligated to pay Bottom Line its contractually agreed-to fee (the "**Earned Fee**").

15. The Earned Fee was to be paid to Bottom Line in Florida.

16. Pursuant to Section D of the Agreement, the Celebrity Entities are obligated to pay interest at a rate of 1.5% per month for any fee owed pursuant to Section D of the Agreement not paid within five (5) days of the Celebrity Entities receiving such funds (the "**Interest**").

17. Pursuant to Section I of the Agreement, Bottom Line is entitled to receive its reasonable attorneys' fees and expenses incurred in connection with bringing this action.

18. Despite Bottom Line demanding the Celebrity Entities to pay the Earned Fee, the Celebrity Entities have refused to make any payment.

19. Bottom Line retained the undersigned law firm to represent it in this action and is obligated to pay a reasonable fee for its services.

20. Any and all conditions precedent to the filing of this action have been performed, have occurred, have been excused and/or have been waived.

COUNT I - BREACH OF CONTRACT
(Against All Defendants)

21. Bottom Line incorporates paragraphs 1 through 20 above as though fully set forth herein.

22. The Agreement is a valid and enforceable agreement.

23. The Celebrity Entities have breached the Agreement by failing to pay any fee to Bottom Line as required by the Agreement.

24. Bottom Line has been damaged as a result of the Celebrity Entities' material breach of the Agreement.

WHEREFORE, Plaintiff BOTTOM LINE CONCEPTS LLC demands judgment against Defendants, CELEBRITY MOTOR CARS, LLC, CELEBRITY OF SPRINGFIELD, LCC, CELEBRITY AUTO OF WESTCHESTER, LLC, and CELEBRITY ITALIANO AUTO GROUP, LLC, for damages, prejudgment interest (as provided for in the Agreement), post judgment interest, attorney's fees, costs, and for such other relief this Court may deem just and proper.

COUNT II – UNJUST ENRICHMENT
(Against All Defendants – Pled in the Alternative)

25. Bottom Line incorporates paragraphs 1 through 20 above as though fully set forth herein.

26. Bottom Line conferred a benefit on Defendants by providing ERC services.

27. If not for Bottom Line's services and the benefit it conferred upon Defendants, Defendants would not have received ERC-related refunds from the IRS.

28. Defendants were aware of the benefit conferred upon it by Bottom Line and voluntarily accepted the same.

29. Defendants' retention of the benefit would be unjust absent Defendants paying Bottom Line its fees for the consulting services.

WHEREFORE, Plaintiff BOTTOM LINE CONCEPTS LLC demands judgment against Defendants, CELEBRITY MOTOR CARS, LLC, CELEBRITY OF SPRINGFIELD, LCC, CELEBRITY AUTO OF WESTCHESTER, LLC, and CELEBRITY ITALIANO AUTO GROUP, LLC, for damages, prejudgment interest, post judgment interest, attorney's fees, costs, and for such other relief this Court may deem just and proper.

February 16, 2025

Respectfully submitted,

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