UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION

In re:

ERC REPAIR LLC,

CASE NO. 6:25-bk-06126-LVV
CHAPTER 11
Subchapter V Election

Debtor.
_____/

CASE MANAGEMENT SUMMARY

ERC REPAIR LLC ("**Debtor**"), by and through its undersigned counsel, and pursuant to Administrative Order FLMB 2009-1 and Local Rule 2081-1(b), hereby files its Chapter 11 Case Management Summary and states as follows:

1. On September 26, 2025 (the "Petition Date"), Debtor filed its voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"). Debtor continues to operate its business and manage its assets as a debtor-in-possession in accordance with its duties and responsibilities under the Bankruptcy Code.

Description of the Debtor's Business

2. The Debtor was formed on March 6, 2024 with its principal place of business located at 5971 Brick Court, 2011, Winter Park, Florida 32792 where it rents its office space. The Debtor repairs, reviews and corrects past employee retention tax credit ("ERTC") submitted by their clients to ensure accuracy, compliance and protection from IRS penalties.

3. The Debtor is owned at 100% by Mr. Jason Birkett ("Mr. Birkett"), who is the Debtor's sole managing member.

Reasons for Filing Bankruptcy

4. Over the last 2 years, the Debtor has been engaged in contentious litigation with at least two different parties. First, "AIYH & Hilton East" (no legal name ever disclosed) filed an arbitration demand against the Debtor for breach of contract alleging they are owed the sum of $718,278.07. The Debtor disputes this claim in its entirety.

5. Second, ERC Marketing, LLC recently filed an action seeking an injunction and a receiver against the Debtor and an entity known as Clear ERC, LLC. ERC Marketing, LLC also filed an arbitration demand against the Debtor and Clear ERC, LLC seeking unknown amounts against both companies. The ownership of Clear ERC, LLC is disputed, but ERC Marketing asserts it is a 50% owner of that company with the other 50% owner being Jason Birkett. Upon information and belief, ERC Marketing, LLC is owned by Alan Garfinkel and Scott Broomfield but do not appear as the owners of this company until December 2024.

6. Additionally, ongoing tax issues and cash flow payments have created additional uncertainty over the Debtor's financial future. To avoid the tremendous uncertainty related to these litigation claims and limit the litigation costs associated with such claims and their impact on the Debtor's operations, the Debtor filed the instant proceeding.

Debtor's Revenue Statistics

7. The Debtor generated approximately $3,915,078.00 in gross income in 2024. The Debtor has generated approximately $1,819,852.95 in gross income in 2025.

Membership Interests in Debtor and the Debtor's Officers

8. The Debtor is owned at 100% by Mr. Jason Birkett ("Mr. Birkett"), who is the managing member. Mr. Birkett receives no compensation from the Debtor.

Amounts Owed to Various Classes of Creditors

9. As of the Petition Date, Debtor believes there are not any secured claims. The Debtor also believes that it owes $592,442.00 to the Florida Department of Revenue as potential priority tax claims. The Debtor also owes its trade creditors for commissions payable in excess of $957,754.11. The Debtor also has unknown debt from the disputed litigation claimants.

General Description and Approximate Value of Debtor's Assets

10. The Debtor has approximately $1,413,345.19 in its bank account.

11. The Debtor has approximately $1,513,281.76 in accounts receivable and $62,229.10 in advanced commissions.

Number of Employees and Amounts Owed

12. As of the Petition Date, the Debtor employes two (2) 1099 independent contractors to assist with its operations, marketing and procurement of sales.

Strategic Objectives in Chapter 11 Proceeding

13. The Debtor shall propose a 100% plan. It plans to reconcile the claims against it through the claims process, seeking substantive consolidation of another entity and paying allowed claimholders over time in full.

Anticipated Emergency Relief to be requested within 14 days from the Petition Date

14. None

RESPECTFULLY SUBMITTED this 1st day of October 2025.

/s/ *Justin M. Luna*
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the forgoing has been furnished either electronically or by U.S. First Class, postage prepaid mail to: **ERC Repair LLC,** 15971 Brick Ct., Suite 2011, Winter Park, Florida 32792; all parties entitled to receive electronic noticing via CM/ECF; the twenty largest unsecured creditors as shown on the matrix attached to the original of this pleading filed with the Court; and the **U.S. Trustee,** 400 W. Washington Street, Suite 1100, Orlando, Florida 32801; this 1st day of October 2025.

/s/ *Justin M. Luna*
Justin M. Luna, Esq.