UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
Miami Division
www.flsb.uscourts.gov

In re: Case No. 23-10114-LMI

REMER & GEORGES-PIERRE PLLC, Chapter 11

Debtor.
_____/

DEBTOR'S APPLICATION FOR EMPLOYMENT OF DAVE FRANDSEN AND FRANDSEN ACCOUNTING & CONSULTING, INC. AS EMPLOYEE RETENTION CREDIT CONSULTANT

Remer & Georges-Pierre PLLC (the "Debtor"), by counsel, pursuant to 11 U.S.C. § 327 and this Court's Order Confirming the Debtor's Subchapter V Plan of Reorganization [ECF No. 62] (the "Confirmation Order"), requests the Court enter an order authorizing the employment of Dave Frandsen and Frandsen Accounting & Consulting, Inc., d/b/a ERC Go, a division of Frandsen Accounting (collectively, "Frandsen") to represent the Debtor in this case as Employee Retention Credit Consultant, effective as of March 17, 2023, and states:

1. On January 6, 2023 (the "Petition Date"), the Debtor filed a voluntary petition under Subchapter V of Chapter 11 of the United States Bankruptcy Code.

2. On June 6, 2023, the Court entered the Confirmation Order, which confirmed the Debtor's Plan of Reorganization [ECF No. 46] (the "Plan").

3. The Debtor has been advised that it is entitled to receive an Employee Retention Tax Credit ("ERTC") refund (the "ERTC Refund") from the Internal Revenue Service.

4. However, the Debtor requires assistance from a service provider familiar with the ERTC Refund process, including without limitation, determining eligibility and receiving certain consulting services in connection with the ERTC Refund process.

5. As such, the Debtor desires to employ Frandsen, in connection with such services.

6. The Debtor requests Court approval to enter into the Services Agreement attached

hereto as Exhibit "A".

7. Pursuant to the Services Agreement, Frandsen will receive 15% of any ERTC Refund received by the Debtor.

8. It is estimated that the amount of the ERTC Refund will be $401,245.22. However, it is unknown at this time whether or not the ERTC Refund will actually be received by the Debtor.

9. The Plan and the Confirmation Order provide for certain disclosure requirements by the Debtor with regard to the ERTC Refund, and further provide how the net amount of the ERTC Refund will be distributed upon receipt. The provisions of the Plan and the Confirmation Order are not affected by virtue of this Application.

10. By this Application, the Debtor is merely seeking to employ Frandsen as a professional of the bankruptcy estate, pursuant to 11 U.S.C. § 327, and for authority to enter into the Services Agreement.

11. The Debtor proposes that Frandsen be paid a 15% fee, from any ERTC Refund received by the Debtor.

12. In the event that no ERTC Refund is received by the Debtor, Frandsen will not receive any compensation.

13. The Debtor believes that Frandsen is qualified to advise the Debtor and complete the tasks as set forth above.

14. To the best of the Debtor's knowledge, Frandsen does not have any connection with the creditors or other parties in interest or their respective attorneys. Frandsen does not represent any interest adverse to the Debtor.

15. Prior to the hearing on this Application, the Debtor will file Frandsen's Declaration, demonstrating that Frandsen is disinterested as required by 11 U.S.C. § 327(a) and a verified statement as required under Fed. R. Bankr. P. 2014.

WHEREFORE, the Debtor respectfully requests the Court enter an order: (a) authorizing

the retention of Frandsen, as Employee Retention Credit Consultant, effective as of March 17, 2023; (b) authorizing the Debtor to enter into the Services Agreement; (c) authorizing the Debtor to pay a fee of 15% of the ERTC Refund received by the Debtor, without further order of court; and (d) granting such other and further relief as the Court deems just and proper.

Dated: June 22, 2023

LSS LAW
Co-Counsel for the Debtor
2699 Stirling Road, Suite C401
Ft. Lauderdale, Florida 33312
Telephone: (954) 920-5355
Facsimile: (954) 920-5371

By:_____/s/_____
ZACH B. SHELOMITH
Florida Bar No. 0122548
zbs@lss.law

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served on June 22, 2023 to all parties on the list to receive e-mail notice/service for this case, via the Notice of Electronic Filing (which is incorporated herein by reference).

By:_____/s/_____
Zach B. Shelomith

Services Agreement

This Services Agreement (this "**Agreement**"), dated as of 03/17/2023 (the "**Effective Date**"), is by and between Frandsen Accounting & Consulting, INC, a Utah corporation, with offices located at 714 W 2100 N Pleasant Grove, Utah 84062, ("**Service Provider**") and Remer & Georges-Pierre, PLLC, a FLORIDA company, with offices located at 2745 Ponce De Leon Blvd, Coral Gables, FL 33134 ("**Customer**" and together with Service Provider, the "**Parties**", and each a "**Party**").

WHEREAS Service Provider has the capability and capacity to provide certain consulting for businesses that want to make claims under the Employee Retention Credit provisions of the Internal Revenue Code. services; and

WHEREAS Customer desires to retain Service Provider to provide the said services, and Service Provider is willing to perform such services under the terms and conditions hereinafter set forth;

NOW, THEREFORE, in consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Service Provider and Customer agree as follows:

1. Services. Service Provider shall provide to Customer the following services (the "**Services**"):

1.1 Service Provider will identify opportunities under the Internal Revenue Code (“IRC”), specifically regarding the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) and the Employee Retention Credit (“ERC”), to minimize various taxes that may be owed by Customer and to obtain the benefit of any related tax credits.

1.2 Service Provider will provide an initial discovery and analysis of the Customer’s business in order to determine that a tax credit is likely to be received, and will not give further services if none is likely to be granted.

1.3 Service Provider will give guidance to Customer on how best to remain within the bounds of the ERC;

1.4 Service Provider, will NOT provide legal advice, or tax-preparation services, but will work with your tax provider to ensure that the ERC tax credits are applied.

2. Service Provider Obligations. Service Provider shall:

2.1 File the 941x tax form on behalf of Customer based on documents provided by Customer;

2.2 Designate employees or contractors that it determines, in its sole discretion, to be capable of filling the following positions:

(a) A primary contact to act as its authorized representative with respect to all matters pertaining to this Agreement (the "**Service Provider Contract Manager**").

(b) A number of employees or contractors that it deems sufficient to perform the Services, (collectively, with the Service Provider Contract Manager, "**Provider Representatives**").

2.3 Make no changes in Provider Representatives except:

(a) Following notice to Customer.

(b) Upon the resignation, termination, death or disability of an existing Provider Representative.

(c) At the reasonable request of Customer, in which case Service Provider shall use reasonable efforts to appoint a replacement at the earliest time it determines to be commercially viable.

2.4 Maintain reasonable records relating to the provision of the Services under this Agreement. During the Term and for a period of 3 years thereafter, upon Customer's written request, Service Provider shall allow Customer or Customer's representative to inspect and make copies of such records in connection with the provision of the Services; provided that Customer provides Service Provider with at least 10 business days advance written notice of the planned inspection, any such inspection shall take place during regular business hours, and any such inspection shall occur no more than once per quarter.

3. Customer Obligations. Customer shall:

3.1 Designate one of its employees or agents to serve as its primary contact with respect to this Agreement and to act as its authorized representative with respect to matters pertaining to this Agreement (the "**Customer Contract Manager**"), with such designation to remain in force unless and until a successor Customer Contract Manager is appointed.

3.2 Require that the Customer Contract Manager respond promptly to any reasonable requests from Service Provider for instructions, information or approvals required by Service Provider to provide the Services.

3.3 Cooperate with Service Provider in its performance of the Services and provide access to Customer's premises, employees, contractors, and equipment as required to enable Service Provider to provide the Services.

3.4 Take all steps necessary, including obtaining any required licenses or consents, to prevent Customer-caused delays in Service Provider's provision of the Services.

3.5 Customer will immediately notify Service Provider when they receive the IRS CP210 letter (or other IRS communication with notice of ERC refund approval).

4. Fees and Expenses and Invoicing.

4.1 Fee Calculation. Customer will choose one of the following options for Service Provider remuneration; either:

Pay Time Frame	**Description**	**Customer Indicates Choice by Signing in this column to the right of the option they want**
"Pay Today" Option After refund is calculated, before refund is received. See Section 4.3(a).	Customer shall pay 12.00% of the value of the ERC tax credits calculated by Service Provider.	
OR		
"Pay Later" Option After refund is received. See Section 4.3(b).	Customer shall pay 15.00% of the total ERC tax credit received to the Service Provider.	Electronically signed on 03/17/2023 17:23:24 UTC

4.2 Fees are deemed fully earned when provided, and any fees for previously rendered Services are due to the Service Provider as soon as the ERC credit is confirmed by the IRS. In the event that the Service Provider committed a clerical error causing for a portion of the tax rebate to be rescinded by the IRS, Service Provider shall return an equal portion of the fees paid to Service Provider.

4.3 Payment Process.

(a) Pay Today: Service Provider shall provide an invoice to Customer as soon as the ERC tax credit refund is calculated by Service Provider, and Customer shall pay that invoice within 30 days of receiving that invoice.

(b) Pay Later: Service Provider will send an invoice to Customer 90 days after the 941x (or other filings related to the ERC) are filed. Customer shall pay the invoice within 30 days of receiving the invoice, if Customer has already received funds from the IRS; otherwise they shall pay the invoice within 30 days of receiving the funds from the IRS.

(c) Customer shall notify Service Provider within five (5) business days that they have received all, or a portion of, the refund from the IRS. Service Provider shall then send an invoice to Customer, which Customer shall pay within 30 days. The total amount due to Service Provider is due when the first payment from the IRS to Customer is received, and Service Provider shall be paid the entire amount due, as fast as possible from the given payments, with Service Provider having first priority.

(d) Past due amounts: If any payment due to Service Provider is not received by Service Provider within 30 days of the date of a given invoice, a 10% late fee will be incurred by Customer and added to the overall amount due to Service Provider. Beginning thirty days after the invoice is received by Customer, all funds due to Service Provider will accrue interest at a rate of 2% per annum. Customer shall reimburse Service Provider for all reasonable costs incurred in collecting any overdue payments and related interest.

4.4 IRS Credit: In the event that the IRS uses the funds that Customer would have received from the ERC to credit Customer's debt to the IRS, Customer will pay Service Provider the fee agreed upon in Section 4.1, but which shall be due 5 business days after Customer received the relevant notice from the IRS.

5. Limited Warranty and Limitation of Liability.

5.1 Service Provider warrants that it shall perform the Services:

(a) In accordance with the terms and subject to the conditions set out in this Agreement, or as mutually agreed to in writing.

(b) Using personnel of commercially reasonable skill, experience and qualifications.

(c) In a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

5.2 Service Provider's sole and exclusive liability and Customer's sole and exclusive remedy for breach of this warranty shall be as follows:

(a) Service Provider shall use reasonable commercial efforts to promptly cure any such breach; provided, that if Service Provider cannot cure such breach within a reasonable time (but no more than 30 days) after Customer's written notice of such breach, Customer may, at its option, terminate the Agreement by serving written notice of termination in accordance with Section 8.2.

(b) In the event the Agreement is terminated pursuant to Section 5.2(a) above, Service Provider shall within 30 days after the effective date of termination, refund to Customer any fees paid by the Customer as of the date of termination for the Service or Deliverables (as defined in Section 6 below), less a deduction equal to the fees for receipt or use of such Deliverables or Service up to and including the date of termination on a pro-rated basis.

(c) The foregoing remedy shall not be available unless Customer provides written notice of such breach within 30 days after delivery of such Service or Deliverable to Customer.

5.3 SERVICE PROVIDER MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN SECTION 5.1, ABOVE. ALL OTHER WARRANTIES, EXPRESS AND

IMPLIED (BY EITHER SERVICE PROVIDER OR ANY INDIVIDUAL WORKING FOR OR REPRESENTING SERVICE PROVIDER), ARE EXPRESSLY DISCLAIMED. CLIENT ACKNOWLEDGES THAT THEY HAVE NOT RELIED ON ANY REPRESENTATION OR WARRANTY MADE BY SERVICE PROVIDER OR ANY OTHER PERSON ACTING ON SERVICE PROVIDER'S BEHALF, EXCEPT AS PROVIDER FOR IN SECTION 5.1.

6. Intellectual Property. All intellectual property rights, including copyrights, patents, patent disclosures and inventions (whether patentable or not), trademarks, service marks, trade secrets, know-how and other confidential information, trade dress, trade names, logos, corporate names and domain names, together with all of the goodwill associated therewith, derivative works and all other rights (collectively, "**Intellectual Property Rights**") in and to all documents, work product, and other materials that are delivered to Customer under this Agreement or prepared by or on behalf of the Service Provider in the course of performing the Services, (collectively, the "**Deliverables**") except for any Confidential Information of Customer or customer materials shall be owned by Service Provider. Service Provider hereby grants Customer a license to use all Intellectual Property Rights in the Deliverables free of additional charge and on a non-exclusive, worldwide, non-transferable, non-sublicensable, fully paid-up, royalty-free and perpetual basis to the extent necessary to enable Customer to make reasonable use of the Deliverables and the Services.

7. Confidentiality. From time to time during the Term of this Agreement, either Party (as the "**Disclosing Party**") may disclose or make available to the other Party (as the "**Receiving Party**"), non-public, proprietary, and confidential information of Disclosing Party that, if disclosed in writing or other tangible form is clearly labeled as "confidential," or if disclosed orally, is identified as confidential when disclosed and within 10 days thereafter, is summarized in writing and confirmed as confidential ("**Confidential Information**"); provided, however, that Confidential Information does not include any information that: (a) is or becomes generally available to the public other than as a result of Receiving Party's breach of this Section 7; (b) is or becomes available to the Receiving Party on a non-confidential basis from a third-party source, provided that such third party is not and was not prohibited from disclosing such Confidential Information; (c) was in Receiving Party's possession prior to Disclosing Party's disclosure hereunder; or (d) was or is independently developed by Receiving Party without using any Confidential Information. The Receiving Party shall: (x) protect and safeguard the confidentiality of the Disclosing Party's Confidential Information with at least the same degree of care as the Receiving Party would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care; (y) not use the Disclosing Party's Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and (z) not disclose any such Confidential Information to any person or entity, except to the Receiving Party's Group who need to know the Confidential Information to assist the Receiving Party, or act on its behalf, to exercise its rights or perform its obligations under this Agreement.

If the Receiving Party is required by applicable law or legal process to disclose any Confidential Information, it shall, prior to making such disclosure, use commercially reasonable efforts to notify Disclosing Party of such requirements to afford Disclosing Party the opportunity to seek, at Disclosing Party's sole cost and expense, a protective order or other remedy. For

purposes of this Section 7 only, Receiving Party's Group shall mean the Receiving Party's affiliates and its or their employees, officers, directors, shareholders, partners, members, managers, agents, independent contractors, service providers, sublicensees, subcontractors, attorneys, accountants, and financial advisors.

8. Term, Termination, and Survival.

8.1 This Agreement shall commence as of the Effective Date and shall continue thereafter until the completion of the Services unless sooner terminated pursuant to Section 8.2 or Section 8.3.

8.2 Either Party may terminate this Agreement, effective upon written notice to the other Party (the "**Defaulting Party**") if the Defaulting Party:

(a) Materially breaches this Agreement, and such breach is incapable of cure, or with respect to a material breach capable of cure, the Defaulting Party does not cure such breach within 30 days after receipt of written notice of such breach.

(b) Becomes insolvent or admits its inability to pay its debts generally as they become due.

(c) Becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within seven business days or is not dismissed or vacated within 45 business days after filing.

(d) Is dissolved or liquidated or takes any corporate action for such purpose.

(e) Makes a general assignment for the benefit of creditors.

(f) Has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

8.3 Notwithstanding anything to the contrary in Section 8.2(a), Service Provider may terminate this Agreement before the expiration date of the Term on written notice if Customer fails to pay any amount when due hereunder: (a) and such failure continues for 10 days after Customer's receipt of written notice of nonpayment; or (b) more than 2 times in any 2 month period;

8.4 The rights and obligations of the Parties set forth in this Section 8.4 and in Sections 5, 6, 7, 9 and [Alternative Dispute Resolution], and any right or obligation of the Parties in this Agreement which, by its nature, should survive termination or expiration of this Agreement, will survive any such termination or expiration of this Agreement.

8.5 NOTE: YOU, THE CUSTOMER, MAY CANCEL THIS CONTRACT AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY (or time period reflecting the supplier's cancellation policy but not less than three business days) AFTER

THE DATE OF THE TRANSACTION OR RECEIPT OF THE PRODUCT, WHICHEVER IS LATER.

9. Limitation of Liability.

9.1 IN NO EVENT SHALL SERVICE PROVIDER BE LIABLE TO CUSTOMER OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT SERVICE PROVIDER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE.

9.2 IN NO EVENT SHALL SERVICE PROVIDER'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID OR PAYABLE TO SERVICE PROVIDER PURSUANT TO THIS AGREEMENT.

10. Entire Agreement. This Agreement, including and together with any related Statements of Work, exhibits, schedules, attachments and appendices, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, regarding such subject matter.

11. Notices. All notices, requests, consents, claims, demands, waivers and other communications under this Agreement (each, a "**Notice**", and with the correlative meaning "**Notify**") must be in writing and addressed to the other Party at its address set forth below (or to such other address that the receiving Party may designate from time to time in accordance with this Section). Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section 11.

Notice to Customer:

2745 Ponce De Leon Blvd
Coral Gables, FL 33134

Attention: Anthony M. Georges-Pierre

Notice to Service Provider:

Frandsen Accounting & Consulting, INC
714 W 2100 N Pleasant Grove, UT 84062
Attention: Customer Service Representative

12. Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be 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 shall negotiate in good faith 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.

13. Amendments. No amendment to or modification of or rescission, termination, or discharge of this Agreement is effective unless it is in writing and signed by an authorized representative of each Party.

14. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

15. Assignment. Customer shall not assign, transfer, delegate or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Service Provider. Any purported assignment or delegation in violation of this Section 15 shall be null and void. No assignment or delegation shall relieve the Customer of any of its obligations under this Agreement. Service Provider may assign any of its rights or delegate any of its obligations to any affiliate or to any person acquiring all or substantially all of Service Provider's assets without Customer's consent.

16. Successors and Assigns. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

17. Relationship of the Parties.

17.1 Independent Contractor: The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by Service Provider shall be under its own control, Customer being interested only in the results thereof. The Service Provider shall be solely responsible for supervising, controlling and directing the details and manner of the completion of the Services. Nothing in this Agreement shall give the Customer the right to instruct, supervise, control, or direct the details and manner of the completion of the Services. The Services must meet the

Customer's final approval and shall be subject to the Customer's general right of inspection throughout the performance of the Services and to secure satisfactory final completion. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture or other form of joint enterprise, employment or fiduciary relationship between the parties, and neither party shall have authority to contract for or bind the other party in any manner whatsoever.

17.2 Non-Exclusive: This Agreement does not impose exclusivity on either party. Customer has no obligation to refrain from seeking similar services from other parties, and Service Provider has no obligation to refrain from providing its Services to other parties. The Services hereunder are not exclusive to the Customer, and Customer understands that Service Provider may provide the same or similar services to competitors of Customer.

18. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other Person any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

19. Choice of Law. This Agreement and all related documents, and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State of Utah, United States of America (including its statutes of limitations), without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State of Utah.

20. Choice of Forum. Each Party irrevocably and unconditionally agrees that it will not commence any action, litigation or proceeding of any kind whatsoever against the other Party in any way arising from or relating to this Agreement, including all exhibits, schedules, attachments and appendices attached to this Agreement, and all contemplated transactions, including contract, equity, tort, fraud and statutory claims, in any forum other than U.S. District Court, District of Utah or, if such court does not have subject matter jurisdiction, the courts of the State of Utah sitting in Salt Lake County, and any appellate court from any thereof. Each Party irrevocably and unconditionally submits to the exclusive jurisdiction of such courts and agrees to bring any such action, litigation or proceeding only in U.S. District Court, District of Utah or, if such court does not have subject matter jurisdiction, the courts of the State of Utah sitting in Salt Lake County. Each Party agrees that a final judgment in any such action, litigation, or proceeding is conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

21. Counterparts. This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. Notwithstanding anything to the contrary in Section 11, a signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

22. Force Majeure. No Party shall be liable or responsible to the other Party, nor be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling

or performing any term of this Agreement (except for any obligations of the Customer to make payments to Service Provider hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's ("Impacted Party") reasonable control, including, without limitation, the following force majeure events ("Force Majeure Event(s)"): (acts of God; (flood, fire, earthquake, or explosion; (war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (government order, law, or actions; (embargoes or blockades in effect on or after the date of this Agreement; (national or regional emergency; (strikes, labor stoppages or slowdowns, or other industrial disturbances; (shortage of adequate power or transportation facilities; and (other events beyond the reasonable control of the Impacted Party.

The Impacted Party shall give notice within 10 days of the Force Majeure Event to the other Party, stating the period of time the occurrence is expected to continue. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of 10 consecutive days following written notice given by it under this Section, the other Party may thereafter terminate this Agreement upon 10 days' written notice.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the Effective Date by their respective duly authorized officers.

Remer & Georges-Pierre, PLLC

Name: Jason Remer

Title: Partner

By: Jason Remer

Electronically signed on
03/17/2023 17:23:24 UTC

Frandsen Accounting & Consulting, INC

Name: Dave Frandsen

Title: CEO

By: 