Exhibit 7

Fergenson, Micah (USANYS)

From: Rafael Martinez <rmartinez@mbecp.com>
Sent: Monday, February 8, 2021 9:11 AM
To: [redacted]
Subject: 2020 numbers
Attachments: MBECP 2020 Financials.pdf

[redacted] these are my numbers for 2020. We need to add the PPP volume and net income to these numbers. The only thing that I do not have is the interest costs for 2020 which I get in early March. That number should be about $8 to $9M. This will lead to a loss of about $2M or so for the year.

Regards,

Rafael Martinez
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MBE CAPITAL PARTNERS, INC.

A DIVISION OF REPUBLIC COMPANIES

REVIEWED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

Contents

Accountants' compilation report

To the Members
MBE Capital Partners, Inc.
New York, New York

We have reviewed the accompanying balance sheet of MBE Capital Partners, Inc. as of December 31, 2020, and the related audited statements of operations, and member's capital, and cash flows for the year then ended,, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

An audit exemplifies the form of financial statements information that is the representation of our findings. We have audited the accompanying consolidated financial statements and, accordingly, express an opinion of assurance on them.

[redacted]
[redacted] Madison Avenue
[redacted] Floor
New York, NY 10016

Certified Public Accountants

February 08, 2020

MBE CAPITAL PARTNERS, INC.
BALANCE SHEET DECEMBER 31, 2020

Assets	
Current assets	**2020**
Cash	$ 9,236,251.96
Accounts receivable	1,299,599,963.28
Long term receivables	5,393,184.28
Total current assets	**1,314,229,399.52**
Property and equipment	
Furniture and fixtures	1,432,767.96
Computers	145,510.64
	1,578,278.60
Less: accumulated depreciation	315,818.08
Net fixed assets	**1,262,460.52**
Other assets	
Security deposits	322,260
Total other assets	**322,260**
Total assets	**$1,315,814,120.04**

See accountants' compilation report, the notes to the financial statements, and the summary of significant accounting policies.

MBE CAPITAL PARTNERS, INC.
BALANCE SHEET DECEMBER 31, 2020

Liabilities and Member's Capital

Current liabilities	
Accounts and accrued expenses payable	$1,297,527,058.86
Deferred income taxes	465,661.60
Total current liabilities	**1,297,992,720.46**
Total liabilities	**1,297,992,720.46**
Member's capital	17,821,399.58
Total liabilities and member's capital	**$1,315,814,120.04**

See accountants' compilation report, the notes to the financial statements, and the summary of significant accounting policies.

MBE CAPITAL PARTNERS,
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED
DECEMBER 31, 2020

Revenue	$1,319,277,648.52
Direct costs	1,308,636,251.10
Gross margin	**10,641,397.42**
Operating expenses	
Third Party Commissions	1,413,010.88
Professional fees	301,376.24
Rent	352,498.32
Travel and entertainment	240,091.08
Office expenses	167,053.68
Depreciation expense	315,818.08
Postage and delivery	88,537.04
Repairs and maintenance	302,863.72
Telephone	27,978.40
Dues and subscriptions	22,468
Bank charges	15,350.40
Utilities	14,681.28
Miscellaneous	28,503.20
Total operating expense	**3,290,260.32**
Income from operations	**7,351,137.10**
Other income (expense)	
Other income	0
Interest expense	(110,386.76)
Total other income (expense)	**(110,386.76)**
Income before provision for income taxes	**7,240,750.34**
Provision for income taxes	
Current	
Deferred	(185,616.84)
Total provision for income taxes	**(185,616.84)**
Net income	**$ 7,055,133.50**

See accountants' compilation report, the notes to the financial statements, and the summary of significant accounting policies.

MBE CAPITAL PARTNERS, Inc.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2020

Cash flows from operating activities	
Net income	$ 7,055,133.50
Adjustments to reconcile net income to net cash used in operating activities	
Depreciation	137,020.36
Changes in operating assets and liabilities	
Increase in accounts receivable	(22,766,488.20)
Increase in long term receivables	(1,982.76)
Increase in security deposits	(45,920)
Increase in accounts and accrued expenses payable	2,469,974.48
Increase in deferred income taxes	307,162.16
Net cash used in operating activities	**(13,221,500.46)**
Cash flows from investing activities	
Purchases of furniture and fixtures	(316,313.36)
Purchases of computers	(141,830,48)
Net cash used in investing activities	**(458,143.84)**
Cash flows from financing activities	
Capital contributions	15,264,992.08
Net cash provided by financing activities	**15,264,992.08**
Increase in cash	1,153,067.60
Cash, beginning of year	217,741.16
Cash, end of year	**$ 1,370,808.76**

Supplementary disclosures of cash flow information	
Cash paid during the year for:	
Income taxes	$ -
Interest expense	7,409,957

See accountants' compilation report, the notes to the financial statements, and the summary of significant accounting policies.

MBE CAPITAL PARTNERS, Inc.
STATEMENT OF MEMBER'S CAPITAL
FOR THE YEAR ENDED
DECEMBER 31, 2020

Member's capital, beginning	$ 10,643,530.64
Capital contributions	1,763,000
Net income	7,055,133.50
Member's capital, ending	**$ 19,461,664.14**

See accountants' compilation report, the notes to the financial statements, and the summary of significant accounting policies.

MBE CAPITAL PARTNERS, Inc.
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

MBE Capital Partners, Inc. ("the Company") was formed in July 2003 in the State of New York as a sub division of Republic Companies. The Company is a corporation company. The Company makes loans against receivables and assets.

Accounting basis

The Company uses the accrual basis of accounting for financial statement reporting. Accordingly, revenues are recognized when services are rendered and expenses are realized when the obligation is incurred. For tax purposes, the Company uses the cash basis.

Cash and cash equivalents

The Company considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Cash equivalents are carried at cost, which approximates market value.

Inventories

Inventories consist of paper which is stated at the lower of cost (determined using the first-in, first-out method) or market value.

Property and equipment

Property and equipment are stated at cost. Depreciation expense is computed using the straight-line method over the following useful lives:

Description	*Estimated useful life*
Furniture and fixtures	7
Computers	3

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results may differ from these estimates.

See accountants' report and the accompanying notes to the financial statements.

Income taxes

The Company is taxed as a disregarded entity for federal income tax purposes and, thus, no income tax expense has been recorded in the financial statements. Taxable income of the Company is reported on the individual tax return of its sole member. However, the Company is subject to New York City Unincorporated business taxes.

The Company accounts for income taxes using the asset and liability method as required by Statement of Financial Accounting Standards No. 109, under which deferred tax assets and liabilities are determined based upon the differences between financial statement carrying amounts and the tax bases of existing assets and liabilities. Deferred tax liabilities represent the tax effects of taxable and deductible temporary differences in book and tax reporting. The taxable temporary difference primarily consists of the use of the accrual method for financial statement reporting purposes and the cash method for tax reporting purposes.

MBE CAPITAL PARTNERS, Inc.
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – INCOME TAXES

Deferred tax liabilities represent the tax effects of taxable and deductible temporary differences in book and tax reporting. The taxable temporary difference primarily consists of the use of the accrual method for financial statement reporting purposes and the cash method for tax reporting purposes.

This amount has been presented in the Company's financial statements as follows:

Deferred tax liabilities, current	$ 830,578.14

NOTE 2 – OPERATING LEASE

The Company rents its operating facilities under an operating lease. The future minimum rental payments for these obligations are as follows:

December 31, 2020	$ 209,004
2021	213,425
2022	225,832
2023	230,066

See accountants' report and the accompanying summary of significant accounting policies.