CLIENT SERVICES AGREEMENT

This Client Services Agreement ("Agreement") is dated as of _____ ("Effective Date") between ERCOnly AZ, a DBA of New Shoes Enterprises, an Arizona limited liability company with a principal place of business at 9375 E. Shea Blvd, Ste 100, Scottsdale, AZ 85260 and a designated Processing Associate (together referred to as "Company") and _____ , located at _____ ("Client"). Client and Company are individually referred herein as "Party" and collectively as "Parties" throughout.

WHEREAS the Company is engaged in the business of providing advisory and consulting including tax-related products, licenses and services related to the small business sector of the U.S. Economy;

WHEREAS the Client is a company with business operations in the U.S. Economy and which is obligated to pay federal and state taxes therein, according to Title 26 of the United States Code ("IRS Code"), among other relevant state statutes;

WHEREAS the Client desires to retain the services of the Company and the Company desires to perform, sell, coordinate, or license their services to the Client;

NOW THEREFORE, for and in consideration of the promises, mutual covenants and conditions contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1) SCOPE OF ENGAGEMENT SERVICES

Client wishes to engage the Company to perform certain services ("Services") and provide certain work product ("Work Product") pursuant to the terms of this Agreement. The Services and Work Product are more fully described below.

I) Provide a qualification procedure that enables Client to self-validate eligibility under the IRS Code for the Employee Retention Tax Credits ("ERC");

II) Process Client payroll data, including wage information, to compute and calculate wage attribution, as defined in the IRS Code at § 3121(a), and to calculate other forms of compensation as additionally defined at § 3231(e), and wages as otherwise defined and required by statute or regulation (collectively, "Qualified Wages");

III) Provide guidance and input to assist Client with gathering applicable information (i.e., payroll data, paid time off, healthcare costs, gross receipts data, etc.) to provide estimates and calculate ERC credits related to such Qualified Wages; and

IV) Prepare and file the necessary amended IRS Form 941-X tax returns, for each quarter the Client is eligible during the Term of this Agreement, as defined in Section 5 of this Agreement; such filings by Company on behalf of the Client will be accomplished through a physical mailing to the IRS for processing; and

V) Respond to and communicate with IRS regarding the amended IRS Form 941-X tax return prepared for Client.

2) CLIENT OBLIGATIONS & RESPONSIBILITIES

a) For the Term of this Agreement, Client grants Company access to any information, authorizations, and data necessary for Company to perform under this Agreement ("Client Data").

b) All Client Data provided to Company shall be deemed to be confidential information ("Confidential Information") and will be protected through policies and law governing the protection and privacy of such types of information and documentation of which Client Data and Confidential Information is comprised. Client Data specifically includes authorization for Company to act as Client's designee under Form 8821, as necessary; information gathered under such grant of authority will be deemed Confidential Information, at all times.

c) Client hereby agrees to provide Company with Client Data in the following **forms within a target of ten (10) business days** of the execution of this Agreement:

I) Client's payroll journal reports exported from Client's payroll provider or accounting software for every month and for every employee of Client beginning with the month of January 2019 through to the present (preferred format: CSV or Excel);

II) Responses to the Company-provided inquiries listed on the "Client ERC Questionnaire" document, which is completed and attested to by Client in conjunction with this Agreement, will be systematically delivered and available to Client with execution of this Agreement; and

III) Client's quarterly Form 941 Tax Filings that are available for each quarter during the Term of this Agreement, including quarters that may have passed prior to the Effective Date, when available, and including any subsequent years as may occur during the Term of this Agreement.

IV) URGENT IMMEDIATE ACTION REQUIRED BY CLIENT UPON EXECUTION OF THIS AGREEMENT:

(a) CLIENT IS REQUIRED TO ELECTRONICALLY PROVIDE CLIENT DATA WITHIN A TARGET PERIOD OF TEN (10) DAYS: Client is provided a link ("Portal") or alternative approaches can be mutually agreed upon.

(b) Client hereby agrees to upload all Client Data without further notice or request by Company. Should Client fail to upload Client Data to the Portal within the timeframe allotted, Company shall process the deposit payment which is processed after execution of this Agreement. If Client requires more time in which to prepare Client Data for upload, Client may request an extension of time through their account manager only.

(c) Client acknowledges that Company shall be permitted to follow up with, notify, or further ask Client or its designees to upload Client Data through the above-referenced portal. Client Data that is emailed to Company, without prior approval by Company, will not be considered received by Company.

d) Client understands that its Client Data may be in the possession or control of certain of Client's employees, directors, members, agents, accountants, payroll providers, vendors, attorneys, or other representatives ("Client Representatives"). Client shall instruct its Client Representatives to cooperate with all Company requests, provide Client Data to Company and, when necessary, obtain authority to file Company's Work Product with the IRS, and that if any Client Representative delays or refuses to participate in the production of Client Data or granting of authority to file for the ERC credit, such delay or refusal will constitute a breach of this Agreement. If such a breach occurs, the Client will have no right, claim, or cause of action against Company related to this Agreement due to Client's or Client Representative's failure to produce the required authorizations and Client Data which is necessary for Company to provide Services hereunder to Client.

e) Client is obligated to immediately disclose to Company the date the Client receives its actual refund monies from the IRS, typically in the form of a U.S. Treasury check, including date and amounts indicated as details on the face of such check or deposit. If requested, Client shall provide a copy of any refund check and/or other documentation evidencing receipt of a refund.

f) Client is obligated to immediately disclose to Company, prior to and during the Term of this Agreement, as well as during any time in which Client is indebted to Company for any balance owing under this Agreement, the following:

I) any instance of delinquent tax obligations as well as any form of unresolved tax liens, as represented in Section 4(f); and

II) any instance of Client's preparation or filing of petitions for bankruptcy on behalf of Client, its subsidiaries, owners, or members, as represented in Section 4(g).

g) Client agrees that all information and Client Data provided by client must be true and complete. Client understands that it will be required to sign the amended return under oath and that the return is subject to review by the Internal Revenue Service. To the extent client receives any communication from the IRS regarding the Amended Return, Client will immediately inform Company of the communication.

3) PAID-PREPARER SERVICES: PROCESSING ASSOCIATE

a) Paid Preparer. The Company may utilize third parties to perform any of the Services or Work Product as required by this agreement, including preparation of necessary tax filings by a Processing Associate. The Company's Processing Associate has and will maintain a valid preparer tax identification number ("PTIN") with the Internal Revenue Service ("IRS"). Client authorizes Company, through its Processing Associate, to be considered and listed as a Federal

Return Tax Preparer with authority to prepare and file returns and forms with the IRS on behalf of Client ("Paid Preparer").

I) Client may have other Paid Preparers, including Client Representatives, with whom it may work, such as a CPA or a PEO, or other vendors with similar accounting functions. Such other Paid Preparers or Client Representatives may have documentation and information that will be necessary to share with Company as it works to provide Services and Work Product on Client's behalf. Client acknowledges its relationship with any of its Paid Preparers or Client Representatives is the responsibility of Client, and Client acknowledges its obligation to provide Company with Client Data, even when such data may be in the possession and control of other Paid Preparers or Client Representatives. Should Client's other Paid Preparers fail to provide the information, documentation, and authorization necessary for Company to provide Services under this Agreement, Client understands it will be in default of this Agreement.

II) If Client utilizes a professional employer organization ("PEO"), Client must provide the name of the PEO, provide all contact information, and make a warm introduction to authorized Company personnel prior to Company initiating its obligations under this Agreement.

III) As a result of using Company's Processing Associate's PTIN number in the Paid Preparer section contained within any forms that are filed with the IRS by Company on Client's behalf, the Company will have limited representation rights before the IRS. Company relies upon Client Data, and upon Client attestations and answers to questionnaires when providing Services to the Client and when representing to the IRS the eligibility of Client to claim ERC credits. Accordingly, Client shall provide accurate, truthful and complete information to Company.

b) Use of Processing Associate. Company may, at its sole and unilateral option, pay all costs, and expenses to enter any subcontract to provide Services to the Client, and should a subcontractor be used in the preparation and filing of any forms with the IRS, such subcontractor will be authorized to conduct business before the IRS ("Processing Associate").

c) Errors; Rejection by IRS. If any filings made by the Company to the IRS on behalf of the Client are rejected because of errors or defects made by Company, Company will provide correction services and resubmit the corrected or amended returns and forms without additional charge to the Client. Should any Client Data, which is prepared and provided to Company by Client and is used to support Company's production of Work Product, contain errors or defects that cause filings made by Company to be rejected, then Company may provide correction services to re-amend the filings for a nominal fee.

d) Stamp Signatures. Client hereby expressly authorizes Company to apply Client's electronic signature to IRS filings prepared by Company on behalf of Client under this Agreement. The electronic signature of the Client shall have the same force and effect as if Client had, of its own accord, executed the forms and initiated the filings with the IRS.

e) Timeline and Means to Withdraw Consent. Notwithstanding the foregoing, and excluding that circumstance described in Section 7(b), Company shall provide the Client a timeframe composed of three (3) business days within which to review and inspect any returns and filings Company prepares on Client's behalf ("Review Period"). Client agrees that upon receipt of an electronic copy of, or link to, any form or return that Company has completed including, but not limited to, an IRS Form 941-X, Client will review, inspect, approve, execute, or expressly reject the form(s) within the Review Period. Client agrees that it is obligated to expressly notify Company of its rejection of prepared forms and Work Product by selecting the "REJECT" button on the Company's document portal after the Client's review of such prepared returns and/or Work Product ("Reject Option"). Should Client choose to not exercise the Reject Option within the Review Period, the prepared form(s) will be deemed approved by Client and executed by Company, pursuant to Section 3(d) of this Agreement. For the sake of clarity and avoidance of all doubt, if the Client desires to reject Company's Work Product or the prepared returns, or otherwise chooses to withdraw permission and authorization from the Company to mail a completed return or form to the IRS, the Client must formally exercise the Reject Option, from within the Company's document portal, within the Review Period.

4) GUARANTY & WARRANTY

a) Calculations. Company warrants that its Work Product, inclusive of calculations, accompanying schedules, and any relevant prepared returns, will be prepared in a professional manner, compliant with applicable IRS Code, relevant state statutes, and other relevant program regulations, and that such will be free of material errors or material defects. Client acknowledges that Company does not issue documents nor data to Client nor Client's representatives, agents, or employees, that would disclose Company trade secrets, software code, or other proprietary information related to the Work Product produced by Company in the provision of the Services. Company will provide to Client detailed information related to the work to prepare calculations, upon request.

b) Workmanship. All Services provided to and completed on behalf of the Client, whether by Company or a Processing Associate, shall be in a form and format acceptable to the IRS.

c) Audits and Investigations. Insofar as Client provides accurate Client Data to Company, and as Company warrants, in Section 4(a) herein, that the calculations used to prepare Services on behalf of Client are correctly determined, and because Company and Client acknowledge they have aligned interests in seeing the Services withstand IRS scrutiny, investigations, or audits, Company hereby guarantees it will fully cooperate with Client and any of Client's Paid Preparers in order to support a precise and reliable response to an IRS audit or investigation related to Company's provision of Services to Client. Additionally, Company will fully cooperate with the IRS on behalf of the Client if any IRS audits or investigations are initiated and which are based upon returns or forms that Company prepared and filed for Client.

d) Repayment upon Demand. In the event the IRS conducts an audit or investigation and concludes repayment of the credits or payments made to Client is appropriate, Company agrees it will repay, directly to the IRS, that portion of the demanded repayment that may have been paid to Company under this Agreement. In such a circumstance, Company agrees to be responsible for a pro rata share of certain penalties charged by the IRS upon proof that the Client was assessed a penalty by the IRS due to a negligent miscalculation by Company, and not due to inaccurate Client Data. Notwithstanding the foregoing to the contrary, in the event that Client fails to timely notify Company of any inquiry from the IRS, Company's repayment obligation as set forth in this paragraph will not apply and Client shall be responsible for repaying all amounts demanded by the IRS.

e) No Guaranteed Refund. For the sake of clarity and avoidance of all doubt, Company relies upon Client Data to compute and calculate the eligibility and qualifications of Client when claiming ERC and providing Services. Company does not guarantee any specific refund amount before receiving Client Data. No unconditional guarantees of refunds have been made by Company to Client, whatsoever.

f) Tax Liens. By executing this Agreement, Client represents, warrants, and guarantees that Client, as well as any member, asset, subsidiary, or parent entity that it owns or may be owned by:

I) Is not behind in its payments to the IRS nor to any tax-assessing governmental authority in any jurisdiction ("Tax Authority");

II) Has no tax-related arrearages currently assessed against it by any Tax Authority;

III) Has no judgments against it from any Tax Authority; and

IV) Is free and clear of any and all tax liens, or any threats of future liens, from any Tax Authority.

g) Bankruptcy. By executing this Agreement, Client represents, warrants, and guarantees that Client, as well as any member, asset, subsidiary, or parent entity that it owns or may be owned by is not currently in bankruptcy, nor are there any strategic or planned petitions for bankruptcy currently under consideration.

5) TERM OF AGREEMENT; RELATED TAX YEARS

a) Term of Agreement. Specifically related to the Agreement scope as defined in Section 1, the term of this Agreement ("Term") shall be for two (2) years from the Effective Date and shall automatically renew for one (1) additional year upon the expiration of the last relevant term unless the Client provides a written sixty (60) day notice of termination to Company at support@ERCOnlyAZ.com, indicating the intended termination date, and the final quarter Client authorizes Company to prepare and file returns on its behalf.

b) Tax Years Included. The Term of this Agreement does not limit the quarters for which the Client may request the Company provide Services on its behalf.

I) To the extent that Client is eligible for any ERC credit in any quarter wherein the ERC is a program authorized for use, Client agrees this Agreement will cover those quarters, even if executed in subsequent quarters, and Company agrees to analyze and, when appropriate, prepare Work Product related to same.

II) Should future legislation or updates to the IRS Code or other statutes and regulations continue to authorize the ERC program, or a closely related permutation thereof, for any quarter in subsequent years during the Term of this Agreement, Client and Company agree that this Agreement shall cover those subsequent tax years.

6) ENGAGEMENT PRICING

Client agrees to pay Company 20% of the total ERC credit refunds issued by the IRS ("Client Service Fee") where Company prepared and provided Work Product to Client, or authorized Client Representatives. The Client Service Fee is entirely earned, but not yet due and payable, under Section 6(b) of this Agreement. The Client Service Fee is comprised of the Retainer Deposit and Contingency Fee, as more fully defined below:

a) Retainer Deposit. Client agrees to pay Company a retainer deposit fee of $2,600.00 USD ("Retainer Deposit" or "Initial Deposit") upon execution of this Agreement. While the Retainer Deposit is earned upon Agreement completion, Company agrees to provide a processing grace period of 10 business days before capturing the Retainer Deposit. When processed, the Retainer Deposit, shall be credited towards the Client Service Fee. At all times, the Retainer Deposit is non-refundable unless the Client is deemed ineligible for the ERC. However, if Client engages with Company personnel to complete the data collection phase identified in Section 2 of this Agreement within the processing grace period, Company agrees to waive the Retainer Deposit completely and will disregard the Client obligation to pay the Retainer Deposit.

b) Contingency Fee. Client agrees to pay Company the balance of that which is due and payable under the Client Service Fee within fifteen (15) business days upon receipt of funds from the IRS ("Contingency Fee"). For the sake of clarity and avoidance of all doubt, the Contingency Fee owed by Client will be equal to the Client Service Fee, less any Retainer Deposit. Should this Agreement be terminated as described in the Agreement at Section 7(d), the Client Service Fee will become immediately due and payable.

7) ADDITIONAL TERMS

a) Work Product Delivery. Client expressly acknowledges that upon delivery of Work Product by Company to Client or an authorized Client Representative, Company has performed under this Agreement and is entitled to payment in full for Services rendered and Work Product delivered.

b) Financing Options. Client and Company hereby acknowledge that Client may opt to finance its payment(s) to Company; should Client choose to use outside financing to meet its obligations hereunder, Client agrees to inform Company of such financing, for informative purposes only.

c) Timing and Method of Payment

I) Net 15. Client agrees to pay the Client Service Fee, in full, within fifteen (15) days of Client's receipt of ERC funds from the IRS.

II) First Priority. Client understands and agrees that the Client Service Fee is earned at the time of Work Product Delivery, per Section 6(b). Client hereby acknowledges and agrees that unless an exception listed on an attached Schedule to this Agreement has been authorized, or some other payment event has occurred where Company has been paid in advance, Client must deliver payment of the Client Service Fee, in full, out of the first ERC check or checks Client receives from the IRS.

III) Invoices and Authorizations. Client agrees it is not entitled to an invoice nor a statement of account from Company prior to being required to render the Client Service Fee pursuant to the timing and amounts set forth in Section 7(c)(I), unless otherwise excepted or approved. Notwithstanding the foregoing, Company may, from time to time, send invoices seeking payment from Client in anticipation of Client's receipt of their credit refund from the IRS. If Client has not yet received their refund but the Company has issued an invoice to Client seeking payment, the Client shall provide an executed Form 8821 to Company to authorize Company to view certain limited IRS records to determine the status of any Services provided by Company on behalf of Client.

IV) Means of Delivery. The Parties agree all fees may be paid by Client to Company via the following means: (1) ACH Deposit, (2) Wire Deposit, (3) Check or other appropriate bank draft, and (4) Credit Card, with certain limitations. Policies and instructions related to how to accomplish an ACH Deposit, Wire Deposit, or otherwise tender payment via Credit Card ("Payment Instructions") will be provided to Client upon execution of this Agreement; such Payment Instructions, when executed by Client, shall be incorporated into this Agreement, and become as part of the whole, as Annex II.

d) Client Withdrawal

I) Client Termination. Client may withdraw from this Agreement only through written notice to terminate, as provided in Section 5 herein ("Client Termination"). Client must notice such termination prior to Company initiating work to prepare any amended Form 941-X returns or providing any other Work Product or Services in connection with this Agreement. In the event of Client Termination, the Retainer Deposit shall be forfeited to Company as liquidated damages. For the sake of clarity and avoidance of all doubt, Client agrees it is not entitled to any refund whatsoever of the Retainer Deposit if Client decides to terminate this Agreement.

II) Constructive Termination. If Client, Client Representative, or any of the Client's other agents, employees, accountants, payroll vendors, attorneys, or other authorized representative fails to provide Company with Client Data and the appropriate permissions and authority to proceed within the timeframe and within the forms requested, pursuant to Section 2(c) of this Agreement, Client will be in breach of this

Agreement. Upon such breach, Company will notify Client in writing of the breach and will extend a five (5) business day timeline in which the Client must cure the breach. If Client is unable, unwilling, or otherwise fails to cure the breach through any other means, the Company shall be entitled to the Retainer Deposit in full and shall invoice the Client for any Contingency Fees owed to Company related to any Work Product issued to Client under this Agreement.

e) Company Withdrawal

I) Non-Meritorious Claims. Company relies upon Client answers and assertions as well as Client Data, as supplied by the Client, to provides Services. Company must protect its integrity and its reputation when producing Work Product for any client. Should it become apparent to Company at any time during the Term of this Agreement that Client engages in, or appears to engage in, activities that may be construed as fraudulent, illegal, criminal, conspiratorial, or otherwise, in relation to anything related to accounting, reporting, compliance, or preparation of Client Data, Company may elect to consider this Agreement terminated due to the Client's potential risk of making non-meritorious claims through the use of Company and Company's Services. In the event this Agreement is deemed terminated under this provision, Company will notify Client of such termination, and Client will not be entitled to a refund of their Retainer Deposit.

II) Client Ineligibility. In the event Client is deemed not eligible for the ERC tax credits by the IRS, or by Company after review, any Retainer Deposit shall be returned to Client within five (5) business days via credit card payment refund, an ACH Deposit or Wire Deposit. Upon initiation of such refund, the Parties shall have no further obligations to each other, whatsoever. For the sake of clarity and avoidance of all doubt, Client understands Retainer Deposits are non-refundable except if Client is ineligible for credits, as determined either by Company or the IRS.

III) Client Service Fee Return. For the sake of clarity and avoidance of all doubt, fees paid by Client under this Agreement, excepting those which are service fees for credit card processing or for those fees which are converted to liquidated damages upon breach by Client, are contingent upon Client receiving a tax refund from the IRS. Should the IRS deny the claim for any reason whatsoever, or should Client be deemed ineligible for ERC tax credits, the Client Service Fee, or a portion thereof, which has been paid to Company by Client shall be returned to Client within five (5) business days via ACH Deposit or Wire Deposit. Upon initiation of such return, the Parties shall have no further obligations related to the provision of Services under this Agreement.

8) PAYMENT DEFAULT

a) Financing Statement. Client agrees by executing this Agreement, Client is entering into a secured transaction where the collateral is that portion of the Client's refund that it agrees will be used to pay any part of the Client Service Fee to Company, as more fully described under Section 6, and on an executed Schedule, of this Agreement. Company may elect to perfect their

security interest herein, either immediately or in advance an anticipated default hereunder, through the filing of a UCC-1 Financing Statement with the appropriate authority.

b) Reversal of Credit. Client irrevocably agrees that Company and or its assignees may re-file certain returns or forms, specifically any Form 941-X, to remove the ERC credits claimed if Client fails to pay Company the Contingency Fee within forty-five (45) days of receiving the refund check from the IRS, whereupon Client will be responsible for the repayment of the ERC in full to the IRS with any applicable interest and penalties. Client agrees Company may act as an agent-in-fact for this purpose with regard to the filing of returns for the IRS.

c) Collection Costs. In the event of a legal action, demand, or other proceeding commenced to collect any portion of that which is owing to Company under the Client Service Fee, Company shall be entitled to the recovery of all legal fees, costs, and expenses incurred to obtain an order allowing collection, as well as that which is incurred in pursuit of payment and recovery from Client.

d) Interest on Past Due Balances. Interest shall accrue on all past-due balances owed under this Agreement at the rate of 18% (eighteen percent) per annum.

9) LIMITATIONS OF LIABILTIY

a) Brokers and Referrals. To the extent that any broker, agent, authorized referral partner, or other individual or entity, including those who may be defined as an Originating Partner within the recitals of this Agreement ("Referrer"), is involved in the Client's engagement of the Company for this Agreement and the provision of Services, the Client agrees:

I) not to make any claims or demands against such Referrer, and

II) such Referrer's role is agreed to as one for making introductions only, and not for offering any professional advice regarding ERC tax credits,

III) that the Referrer is only entitled to compensation from Company, not from Client, as may be more fully set forth in a separate written agreement, and

IV) that unless a Referrer is explicitly named within the recitals of this Agreement, and additionally identified on the signature page below, Client warrants that it has not been introduced to Company by any person or entity which could be considered a Referrer, Originating Partner, or any other source of Company referrals.

b) **Limitation of Liability**. Company's liability arising out of any breach of essential obligations of this agreement shall be limited to direct damages and to the compensation of Company in accordance with Section 6. To the fullest extent permitted by applicable law, for damages caused by Company's negligence, the Company's liability shall be limited to typical predictable damages. Client acknowledges Company does not indemnify it from any claim or cause of action that may arise out of this Agreement nor the provision of Services hereunder. ADDITIONALLY, COMPANY'S LIABILITY ARISING OUT OF THIS AGREEMENT SHALL BE LIMITED TO THE COMPENSATION RECEIVED BY CONTRACTOR PURSUANT TO THIS AGREEMENT. IN NO EVENT

SHALL COMPANY BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT OR SPECIAL DAMAGES, HOWEVER CAUSED, WHETHER UNDER THEORY OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EVEN IF COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

10) MISCELLANEOUS

a) Notices. Any notice, except that required by Section 5(a) herein, which is required hereunder shall be deemed to have been delivered to either Party so long as the notice was sent via signature-required delivery with a nationally recognized courier, such as DHL, FedEx, UPS, or sent by registered and certified U.S. Mail, First Class, with return receipt requested and postage prepaid, to the other Party at the address set forth at the beginning of this Agreement, with an electronic copy to:

1) COMPANY: support@ERCOnlyAZ.com

2) CLIENT:

b) Non-Disparagement. Company and Client mutually agree that neither Party will disparage the other or otherwise take any action which could reasonably be expected to adversely affect either Party (including their members, directors, employees, agents, or assigns) personal or professional reputation(s).

c) Confidentiality, Non-Disclosure. Company and Client mutually agree to keep confidential all Confidential Information and Client Data, including all information and documentation shared between them as part of this Agreement, as noted in Section 2(b), including that which may also include private accounting records of Client and its employees, as well as the proprietary processes and software code of Company. Parties also mutually agree to not disclose any such Confidential Information to any third party, including Referrers or an Originating Partner, without explicit and express grants of permission, in writing, from the Party that owns such Confidential Information. If Client has a Client Representative (such as a PEO or CPA) in control of Client's Confidential Information then, by executing this Agreement, Client expressly grants permission to Company to view, discuss, and otherwise share Confidential Information of Client with such Client Representative, as needed.

d) Affiliated and Subsidiary Entities. Client understands that if it is related to any subsidiaries or affiliated companies over which it has control or influence (as in a business relationship that can be construed as either parent-child, brother-sister, or other related structure), such affiliates and subsidiaries are entitled to a complimentary review of their eligibility for Services, and may elect to be also covered by this Agreement upon execution of a separate addendum, naming such entity as an additional Party hereunder, with its own set of similar terms.

e) Cooperation. Company and Client mutually agree that each Party will cooperate fully with the other and their counsel with respect to any matter (including litigation, investigations, governmental proceedings, and audits) which relates to matters with which either Party was involved during the Term of this Agreement. The Parties shall render such cooperation in a timely manner and upon reasonable notice from the requesting Party.

f) Amendment. This Agreement may be amended in a writing signed by both Parties.

g) Severability. The Parties agree that if any clauses or provisions, or scope thereof, contained herein is found to be unenforceable or is modified by a court of competent jurisdiction, the other provisions, or the provisions so modified, shall remain fully valid and enforceable.

h) Indemnification. Client agrees to indemnify, defend, and hold Company harmless, including its directors, officers, employees, and agents of Company from an against all losses, suits, claims, damages (consequential or otherwise), demands, causes of action, liabilities, fines, penalties, costs or expenses of whatever kind or nature, as any of it relates to this Agreement and Company's provision of Services hereunder.

i) Assignment. Company may assign balances due under this Agreement to any third party by providing written notice to Client. Client shall execute an acknowledgement of Assignment or other commercially reasonable document affirming the amounts owed as required by any collections account, financial institution, or investor of Company.

j) Incorporation. The recitals set forth above, as well as any executed and attached Annex documents, Schedules, Exhibits, and the body of this Agreement are hereby entirely incorporated into this Agreement by reference as if set forth in fully within the body of this Agreement. Capitalized terms not otherwise defined herein shall have the meanings given to them in the body of the Agreement, or upon any Annex, Schedule, Exhibit, Amendment, or Addendum wherein the term was first defined.

k) Attorney's Fees. If any legal proceedings are initiated including, but not limited to, arbitration proceedings, formal lawsuits, mandated mediation, appeals, or otherwise relating to this Agreement, the prevailing party shall be entitled to an award of reasonable attorney fees and costs incurred in connection with such proceedings.

l) Governing Law. This Agreement constitutes the entire agreement between the Parties and shall be governed by the laws of the State of Arizona.

m) Arbitration, Jurisdiction and Venue. All disputes arising under this agreement shall be governed by and interpreted in accordance with the laws of Arizona, without regard to principles of conflict of laws. The parties to this agreement will submit all disputes arising under this agreement to arbitration in Phoenix, Arizona before a single arbitrator of the American Arbitration Association ("AAA"). The arbitrator shall be selected by application of the rules of the AAA, or by mutual agreement of the parties, except that such arbitrator shall be an attorney admitted to practice law in Arizona. No party to this agreement will challenge the jurisdiction or venue provisions as provided in this section. Nothing contained herein shall prevent the party from obtaining an injunction.

SIGNATURE PAGE TO CLIENT SERVICES AGREEMENT

IN WITNESS HEREOF, the Parties have executed this Agreement, and hereby acknowledge and accept any documents attached hereto as of the Effective Date above.

CLIENT COMPANY

New Shoes Enterprises, LLC (DBA: ERCOnly AZ)

By:

Name:

Title:

Date:

By:

Name: David Hooser

Title: CEO

Date: