PRIVATE & CONFIDENTIAL

SUBJECT TO CONFIDENTIALITY AGREEMENT

DATED AS OF _____ ____, 2023

EMPLOYEE RETENTION TAX CREDIT MARKETING AGREEMENT

BETWEEN

NEW SHOES ENTERPRISES, LLC

AND

_____

EMPLOYEE RETENTION TAX CREDIT MARKETING AGREEMENT, dated as of _____, 2023 ("Agreement"), between **New Shoes Enterprises, LLC** an entity organized or formed under the laws of the State of Arizona (the "***Company****")*, on the one hand, and _____, an entity organized or formed under the laws of the State of _____ (the "***Marketer****") and together with Company (the, "Parties")*, on the other hand.

WHEREAS, Company is in the business of marketing and engaging with qualified businesses for small business consulting and specialty program implementation services, including tax form preparation related to the Employee Retention Tax Credits ("ERTC") under Section 2301 of the CARES Act, as amended;

WHEREAS, Marketer desires to assist in the marketing and sales of ERTC services to individuals and entities.

WHEREAS, Company desires to engage Marketer to assist it in marketing and selling ERTC services;

WHEREAS, each of Marketer and Company, is sophisticated and is entering into this Agreement freely and entirely of its own volition following independent legal advice from experienced counsel, and does not believe that this Agreement or the transactions it contemplates are inconsistent with any relevant law or public policy.

NOW, THEREFORE, in consideration of the mutual agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound hereby, agree as follows:

1. DEFINITIONS

Certain capitalized terms used herein have the meanings assigned thereto in Exhibit A. Capitalized terms used but not otherwise defined in Exhibit A have the respective meanings assigned to such terms elsewhere in this Agreement.

2. MARKETER OBLIGATIONS

2.1 Marketing and Sales Services

During the Commitment Period, the Marketer shall provide services to the Company as set forth below.

(a) Marketer will be responsible for compliantly marketing and selling the ERTC services provided by Company, including completion of all identified process steps and entering mandatory client data with proper formatting and accurately.

(b) Marketer and its representatives will professionally market and/or sell defined Company products as those products become available. Marketer will determine the time, location, and manner in which it works. Marketer agrees to be responsible for knowing and complying with all federal, state, and local laws and regulations. Marketer agrees that it will not send unsolicited text messages, unsolicited e-mails (SPAM), unsolicited faxes or make unsolicited recorded telephone calls using an auto-dialer or other similar device and will comply with the federal and all state "Do Not Call" lists in any marketing efforts. Company and Marketer is each responsible for knowing, complying with, all federal, state, and local rules and laws. In addition, each party is liable for its own taxes and fees. Marketer will present Company products truthfully, accurately, professionally, completely and provide all required disclaimers and disclosures regarding Company products and services in any presentation.

(c) Marketer and its representatives will not provide tax or legal advice to prospective clients. Rather, Marketer shall work with potential clients to help the clients determine for themselves whether the potential client is eligible for the ERTC. As part of this process, Marketer and its representatives will be provided with a qualification questionnaire, in electronic format, which will allow the client to document and self-attest to eligibility for the ERTC.

(d) If a potential client determines that it qualifies for the ERTC, completes the client questionnaire at _____.com/CEQ, and subsequently desires to engage Company to assist in preparation and filing appropriate tax documents, Marketer will assist the client to execute contract(s)/Engagement Letters, and make refundable deposits (including a 10-day processing grace period), with links to be provided by Company.

(e) Company will fulfill the obligations of its Client Services Agreement, located at _____.com/Contract and may or may not be utilizing the services of a third-party Service Provider to process, prepare and file amended tax returns on behalf of clients. Marketer will take all necessary steps to assist its clients to engage with Company and its Service Provider for the purpose of calculating and submitting government-based tax credit programs.

(f) Marketer shall be responsible for training its representatives and ensuring that they comply with all applicable laws and regulations.

(g) Marketer shall ensure that anyone acting on its behalf comply with all applicable laws and regulations and ensure that all communications with potential clients are truthful and complete.

(h) Marketer will be financially responsible for all marketing, sales, administrative and other expenses relating to its services. Marketer will be solely responsible for payment of all commissions or other compensation owed or payable to its employees, contractors, agents and representatives.

(i) Marketer agrees that its employees and agents, if any, who perform services for it under this Agreement shall also be bound by the provisions of the Agreement. Marketer agrees to obtain all appropriate insurance coverage for its benefit (and its

employees, if any). Marketer waives any right to recovery from the Company for any injuries that Marketer (and its employees and or agents) may sustain while performing services under the AGREEMENT, including, but not limited to, recovery for injuries that are a result of Marketer's negligence or Marketer's employees and or agents. Parties agree to indemnify, defend, and hold harmless the other Party from all claims, losses, expenses, fees (including attorneys' fees), costs, and judgments that may be asserted against the first Party that results from the acts or omissions, of the other Party and its employees and agents.

(j) Marketer shall allow Company to preview all client facing materials it presents in representation of Company's programs and will only utilize official Company agreements and contract forms.

(k) The Company will conduct reviews of the Agreement from time to time and its effectiveness with regard to Company's business practices. Following the review, the Company reserves the right to amend the current Agreement and make any and all changes necessary to bring the Agreement in line with its current business practices. No amendment will be effective unless specifically approved by both Parties.

(l) 4.2 Advertising

1. When representing Company's programs, Marketer shall safeguard and promote the good reputation of the Company and its third-party services providers. The marketing and promotion of the Company and Company products must avoid all, deceptive, and misleading, practices.

When available, to promote both the products and services, Marketer should use the sales aids, tools, and support materials produced by the Company. The Company has carefully designed its products, product labels, and promotional materials to ensure that they are promoted in a fair and truthful manner, that they are substantiated, and the materials comply with the legal requirements of federal and state laws. As such, Company agrees to indemnify Marketer when using materials provided to it by Company.

2. Television and Radio Advertising. Marketer may not advertise on television and radio except with the Company's express prior written approval, which will not be unreasonably withheld.

3. Telemarketing Techniques

The Federal Trade Commission and the Federal Communications Commission each have laws that restrict telemarketing practices. Both federal agencies (as well as a number of states) have "do not call" regulations as part of their telemarketing laws. Although the Company does not consider Marketer to be a "telemarketer" in the traditional sense of the word, these government regulations broadly define the term "telemarketer" and "telemarketing" so that an inadvertent action of calling someone whose telephone number is listed on the federal "do not call" registry could cause Marketer and its

representatives to violate the law. Moreover, these regulations must not be taken lightly, as they carry significant penalties.

Therefore, Marketer and its representatives must not engage in telemarketing, accidental or otherwise in the operation of their Company business.

The term “telemarketing” means the placing of one or more telephone calls to an individual or entity to induce the purchase of a Company product or service. “Cold calls" made to prospective clients that promote either Company products or services constitute telemarketing and are prohibited. However, a telephone call(s) placed to a prospective client (a "prospect") is permissible under the following situations:

- If the Marketer has an established a relationship with the prospect. An “established business relationship” is a relationship between Marketer and a prospect based on the prospect’s purchase, rental or lease of goods or services from the Marketer, or a financial transaction between the prospect and the Marketer, within the eighteen (18) months immediately preceding the date of a telephone call to induce the prospect's purchase of a product or service.
- The prospect’s personal inquiry regarding a product or service offered by the Marketer occurs within the three (3) months immediately preceding the date of such a call.
- If the Marketer receives written and signed permission from the prospect authorizing the Marketer to call. The authorization must specify the telephone number(s) which the Marketer is authorized to call.

You may call family members, personal friends, and acquaintances. An “acquaintance” is someone with whom you have at least a recent first-hand relationship within the preceding three months. Bear in mind, however, that if you engage in “card collecting” with everyone you meet and subsequently calling them, the FTC may consider this a form of telemarketing that is not subject to this exemption. Thus, if you engage in calling “acquaintances,” you must make such calls on an occasional basis only and not make this a routine practice.

Marketer shall not use an automatic telephone dialing systems or software relative to the operation of their Company opportunities.

Marketer shall not place or initiate any outbound telephone call to any person that delivers any pre-recorded message (a "robocall") regarding or relating to a Company product, service, or opportunity.

4. Advertised Prices. Marketer may not create its own marketing or advertising material offering any Company products at a price other than the Company currently advertised or previously agreed upon price with written documentation executed by both Parties.

5. Trademarks and Copyrights / Intellectual Property

The name of the Company and other names as may be adopted by it are proprietary trade names, trademarks, and service marks of the Company (collectively "marks"). As such, these marks are of great value to the Company and are supplied to Marketer for its use only in an expressly authorized manner. The Company will only allow the use of its marks or symbols, or any derivatives thereof, solely for use by Marketer in the furtherance of this Agreement. The Company will not allow the use of its marks, logos, slogans, brands, or symbols, or any derivatives thereof, by any person, in any manner without its prior, written permission.

The content of all Company-sponsored promotions, LIVE broadcasts and events is copyrighted material. Marketer may not produce for sale or distribution any recorded Company-sponsored promotions, LIVE broadcasts, and events without written permission from the Company, nor may Marketer reproduce for sale or for personal use any recording of Company-produced audio or video presentations. When requested, Company agrees to provide written responses within five (5) business days.

6. Media and Media Inquiries. Marketer must not attempt to respond to media inquiries regarding the Company, its products or services. All inquiries by any type of media must be immediately referred to the Company. This policy is designed to assure that the Company provides accurate and consistent information to the public as well as maintaining a proper public image and branding.

2.2 Marketer Staffing

(i) *Expenses*. Marketer shall provide, at Marketer's sole cost and expense, all personnel and staffing (either direct W-2 employees, 1099 contractors, or subcontractor vendors) necessary to provide the Marketer's contemplated work & responsibilities under this Agreement.

(ii) *Qualifications & Removal of Specific Resources*. Marketer warrants that all Marketer personnel engaged in the performance of Work under this Agreement shall possess sufficient experience and/education to perform the services contemplated. Company expressly retains the right to a formal review of any of the Marketer's personnel if evidence becomes available indicating nonperformance of the services under this Agreement. Marketer shall effectuate the review and if removal of the specified personnel from providing any services under this Agreement is deemed necessary, discharge said personnel within one business day of determination. Company shall submit such request in writing to the Marketer.

3. MARKETER COMPENSATION

3.1 Marketer and Company Entitlement

a. In the event a Client receives a tax credit or refund, the Client will be required to pay a percentage of the refund (the "Contingent Fee") to a Company designated Clearing Account. Upon Company's receipt of payment from a Client into the Clearing Account, Marketer will be paid in alignment to its achieved Commission Fee level identified in Matrix 1 below. The payouts are based on funds that Company collects from Client (the "Commission"), less any adjustments as set forth below. Company shall make a commercially reasonable effort to make payment within fourteen (14) days of receipt of the Net Proceeds.

b. Determination of Commission. Marketer and Company shall retain a copy of each Client Services Agreement executed by a Client referred to Company by Marketer. Within ten business (10) days following the receipt of any funds from Client, Company shall prepare and send to Marketer a statement of the gross receipts Company received from Client. If Marketer has any disputes to the calculation(s) prepared by Company, Marketer will deliver a detailed written response detailing disputes to Company. If the Marketer delivers an objection, then the Marketer and Company will use commercially reasonable efforts to resolve any such disputes. Marketer has the option to select an independent accounting firm, and the Company agrees to provide applicable information deemed as valuable to assist selected firm reach its determinations for commissions due to Marketer including identified disputes on a specific Client(s) commissions basis.

c. Survival after termination. Notwithstanding the termination of the Agreement by either party, for any reason, Company shall continue to account for and pay the commission to Marketer for any and all funds as received from a Client for which Marketer is due a commission.

Monthly Marketer Commission Fee

(Contingency Fees Generated Monthly & Due to Company)

Monthly Contingency Fee	Commission %
Launch Grace Period (60 Day)	30%
Contingency Fee L1 - $1.5M/Mo.	25%
Contingency Fee L2 - $3.0M/Mo.	30%
Contingency Fee L3 - $6.0M/Mo.	35%
Contingency Fee L4 - $8.0M/Mo.	36.50%

Matrix 1

3.2 Adjustments

a. Repayment of Refund – Offset

In the event that the I.R.S. audits a client's return and determines that the client should not have received a refund, the Client will be required to repay the refund. Pursuant to its agreement with the Client, Company will be required to repay the Contingent Fee paid by the Client. In such a case, Marketer shall be obligated to repay the Commission it received and Company shall withhold any amounts payable to Marketer (from any source) until the Commission is repaid.

b. Advanced payments and associated interest.

Company may at its own discretion, and in conjunction with any executed third-party funding company agreements, choose to advance a portion of the Commission to Marketer which is to be utilized by Marketer for agreed upon program marketing, commission advances to its agents in good standing, or other pre-approved purposes. Prior to making final Client Commission payments to Marketer, the Company shall be entitled to deduct automatically all Advanced payments and associated interest due to the Company or to a third-party funding company.

c. Lead Generation.

Marketer has the option to participate in a Lead Generation program implemented by the Company. Company reserves the right to withhold up to five (5%) of Contingency Fees due to Marketer for Clients that are provided to Marketer by Company as a result of their participation in this program.

d. Reserve Account.

Company shall establish a Reserve Account wherein Five Percent (5%) of Contingency Fees shall be withheld (up to a maximum of $2,500,000), and deposited into an interest bearing account (the "Reserve Account"). Half of this amount, equal to two and one half percent (2.5%), shall be withheld from Marketer's Commission. Company shall be entitled to utilize the funds held in the Reserve Accounts to pay for the legal defense of any claims or audits. Company shall also be entitled to use the funds held in Marketer's Reserve Account to satisfy Marketer's obligations as set forth in Section 3.2(a) above. The Reserve amount will be held until the Company determines, in its sole discretion, that the risk of loss is no longer valid but not to exceed the third anniversary of the final tax credit/refund filed on behalf of Marketer's Client(s), otherwise known as the Disbursement Date. Marketer retains the right to review and audit the withheld amount of commission. Upon reaching the Disbursement Date, the Company shall close the Reserve Account and distribute the balance, including a full reconciliation report, in equal distributions to the Company and Marketer's designated banking accounts.

3.3 Reports

All information provided by the Company in Marketer activity reports, including, but not limited to, sales volume (or any part thereof) is believed to be accurate and reliable. Nevertheless, due to various factors, including, but not limited to, IRS reconciliation and modification of the tax credit or refund amounts, the inherent possibility of human, digital and mechanical error; the

accuracy, completeness, and timeliness of orders; denial of credit card and electronic check payments; returned products; credit card and electronic check chargebacks; the information is not guaranteed by the Company or any persons creating or transmitting the information and should be reviewed closely by Marketer.

If it is discovered that there is an inaccuracy with any of the information provided to Marketer by the Company, both Parties agree to reconcile any identified inaccuracy and apply credits or debits in the favor of the appropriate Party within fifteen (15) days of determination that a credit or debit is due.

NEITHER THE COMPANY NOR OTHER PERSONS CREATING OR TRANSMITTING SALES INFORMATION TO MARKETER WILL BE LIABLE TO MARKETER FOR ANY DIRECT, INDIRECT, CONSEQUENTIAL, INCIDENTAL SPECIAL OR PUNITIVE DAMAGES THAT ARISE OUT OF THE USE OF OR ACCESS TO SALES VOLUME INFORMATION (INCLUDING, BUT NOT LIMITED TO, LOST PROFITS, BONUSES, OR COMMISSIONS, LOSS OF OPPORTUNITY, AND DAMAGES THAT MAY RESULT FROM INACCURACY, INCOMPLETENESS, INCONVENIENCE, DELAY, OR LOSS OF THE USE OF THE INFORMATION), EVEN IF THE COMPANY OR OTHER PERSONS CREATING OR TRANSMITTING THE INFORMATION WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. TO THE FULLEST EXTENT PERMITTED BY LAW, THE COMPANY OR OTHER PERSONS CREATING OR TRANSMITTING THE INFORMATION SHALL HAVE NO RESPONSIBILITY OR LIABILITY TO MARKETER OR ANYONE ELSE UNDER ANY TORT, CONTRACT, NEGLIGENCE, STRICT LIABILITY, PRODUCTS LIABILITY, OR OTHER LEGAL THEORY WITH RESPECT TO ANY SUBJECT MATTER OF THIS AGREEMENT OR THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT.

Access to and use of the Company's online reporting portal and Marketer's reliance upon such information is at its own risk. All such information is provided to Marketer "as is." If Marketer dissatisfied with the accuracy or quality of the information, its sole and exclusive remedy is to discontinue use of and access to the Company's online reporting portal and Marketer's reliance upon the information.

3.4 Errors or Questions

If Marketer has questions about or believes that any errors have been made regarding commissions, bonuses, or charges, Marketer ***must notify the Company in writing within 90 days*** of the date of the purported error or incident in question, together with supporting documentation supporting the allegation. The Company will not be responsible for any errors, omissions or problems not reported to the Company within 90 days.

3.5 Refunds

The Company offers, as established in the Client Services Agreement (CSA), a refund of any Client deposit upon request prior to their receipt of their refund amount calculations.
Furthermore, Marketer must notify their clients prior to Client executing the CSA that they have three (3) days after receipt of their ERC refund amount calculations to confirm and approve their

941X filing. Marketer MUST inform their clients of their rights to receive a refund and the timeframe within which to make a request for a refund. If Marketer fails to inform their client of the right to receive a refund, the Company shall deduct any such refund from the Marketer's commissions.

4. Confidentiality.

For purposes of this Agreement, "Confidential Information" shall mean any information or material that is proprietary to a party or designated as Confidential Information by a party and not generally known by non-party personnel, including but not limited to, all confidential and proprietary information relating to the business of the parties, and includes (but is not limited to) business plans, marketing plans, financial projections and other financial information, intellectual property matters, web site content and development, trade secrets, contracts, customer lists, vendors and employee matters. Information relating to the providing party's consultants, employees, customers, vendors, research and development, software, or marketing plans is also considered Confidential Information.

Proprietary or Confidential Information shall not include any information which: (i) is or becomes generally known to the public by any means other than a breach of the obligations of the receiving party; (ii) was previously known to the receiving party or rightly received by the receiving party from a third party; (iii) is independently developed by the receiving party; or (iv) is subject to disclosure under court order or other lawful process. All Confidential Information disclosed by the disclosing party (the "Owner") to the receiving party (the "Recipient") shall be treated by the Recipient and by its agents and employees, as confidential and shall be maintained by the Recipient and its agents and employees in confidence and shall not be disclosed to anyone in any form without the prior written consent of the Owner. The Confidential Information shall not be used by the Recipient or its agents or employees other than in connection with this Agreement.

Confidential Information shall be provided to a Recipient in the strictest confidence and clearly marked in writing as "confidential." The confidential information is made available to the Recipient for the sole purpose of assisting Recipient in working with their respective clients in the development of products, services, and culture pursuant to this Agreement. The Recipient may not use the reports for any purpose other than for developing business pursuant to this Agreement. Marketer and the Company agree that, but for this agreement of confidentiality and nondisclosure, the Owner would not provide Confidential Information to the Recipient.

To protect the Confidential Information, Recipient shall not, on its own behalf, or on behalf of any other person, partnership, association, corporation, or other entity:

- Directly or indirectly disclose any Confidential Information to any third party;
- Directly or indirectly disclose any password or other access code to any online portal;

- Use any Confidential Information to compete with the Company or for any purpose other than promoting Company products services or other Company opportunities;
- Recruit or solicit any Client of the Company listed on any report, or in any manner attempt to influence or induce any Client of the Company to alter their relationship with the Company; or
- Use or disclose to any person, partnership, association, corporation, or other entity any Confidential Information.

The obligation not to disclose Confidential Information shall survive cancellation or termination of the Agreement and shall remain effective and binding irrespective of whether this Agreement has been terminated, or whether the Marketer is or is not otherwise affiliated with the Company.

5. Indemnity.

Marketer is fully responsible for all of its verbal and written statements made regarding Company products and services that are not expressly contained in official Company materials. This includes statements and representations made through all sources of communication media, whether person-to-person, in meetings, online, through social media, in print, or any other means of communication. Marketer agrees to indemnify and defend the Company and the Company's directors, officers, employees, contractors, and agents, and hold them harmless from all liability including judgments, civil penalties, refunds, attorney fees, court costs, or lost opportunity incurred, penalties, damages, settlements, professional fees, or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind and character in connection with or arising directly or indirectly out of the Agreement or the performance hereof by the Company as a result of the Marketer's unauthorized representations or actions. This provision shall survive the termination of the Agreement.

Marketer further agree to investigate, handle, respond to, and defend any claims as set forth above, at its sole expense and agrees to bear all other costs and expenses related thereto, even if claims asserted are baseless, groundless, false, or fraudulent.

Company is fully responsible for the written statements made regarding Company's products and services that are contained in official Company materials. Company agrees to indemnify and defend Marketer and the Marketer's directors, officers, employees, contractors, and agents, and hold them harmless from all liability including judgments, civil penalties, refunds, attorney fees, court costs, or lost opportunity incurred, penalties, damages, settlements, professional fees, or other expenses or liabilities of every kind and character arising out of or relating to any and all claims, liens, demands, obligations, actions, proceedings, or causes of action of every kind and character in connection with or arising directly or indirectly out of the inaccuracy of any information contained in Company's materials. This provision shall survive the termination of the Agreement.

Company further agree to investigate, handle, respond to, and defend any such claims as set forth above, at its sole expense and agrees to bear all other costs and expenses related thereto, even if claims asserted are baseless, groundless, false, or fraudulent.

6. <u>Non-Solicitation or Disparagement</u>.

During the period that the Agreement is in effect and for the twelve (12) month period immediately following termination of this Agreement, neither Party may directly or indirectly through another entity (i) communicate in any manner including, but not limited to: telephone contact, texting, SMS messaging, email, Skype or Zoom communications, facsimile transmission or any other written, voice or electronic communications vehicle; with any, officer, employee, agent or other member of Party's operations or organization without the other Party's express written permission; (ii) induce or attempt to induce any, officer, employee, agent or other member of Party's operations or organization, including Company's third-party Service Providers (currently Stenson Tamaddon, LLC), to leave or interfere with either Party's employ or business relationship, (iii) hire any person or entity that was a, officer, employee, agent or other member of either Party's operations or organization, including any third-party Service Providers, at any time during the twelve-month period immediately prior to the date on which such hiring would take place without the other Party's express written consent (it being conclusively presumed by the parties so as to avoid any disputes under this section that any such hiring within such twelve-month period is in violation of clauses (i) and (ii) above); (iv) call on, solicit or service any, officer, employee, agent or other member of either Party's operations or organization, including any third-party Service Providers, in order to induce or attempt to induce such person to cease doing business with either Party, or in any way interfere with the relationship between any such officer, employee, agent or other member of either Party's operations or organization (including, without limitation, making any negative statements or communications about the Party); or (v) call on, solicit, or take away or attempt to call on, solicit, or take away any of officer, employee, agent or other member of either Party's operations or organization, including any third-party Service Providers, on whom it may call or with whom it may become acquainted during his contractual relationship with Party, either on his own behalf or that of another person, firm, or corporation. However, this non-solicitation provision does not include members of Party's organization or those persons or entities of which Marketer had knowledge, acquaintance or a previously established business interest.

In addition, Company warrants and represents to Marketer that Company shall not in any manner deliberately attempt to circumvent Marketer, for this or any other program, once such a client has been referred to Company. For the avoidance of doubt, Company understands that but for this representation, Marketer would not refer any client to Company.

If, at the time of enforcement of the covenants contained in this section above (the "Protective Covenants"), a court shall hold that the duration, scope or area restrictions stated herein are unreasonable under circumstances then existing, the Parties hereto agree that the maximum duration, scope or area reasonable under such circumstances shall be substituted for the stated duration, scope or area and that the court shall be allowed to revise the Protective Covenants to

cover the maximum duration, scope and area permitted by law. Marketer agrees that the Protective Covenants are reasonable in terms of duration, scope and area restrictions and are necessary to protect the goodwill of the businesses and agrees not to challenge the validity or enforceability of the Protective Covenants.

7. Non Piracy.

Both Parties hereby covenant and agree that during the term of this Agreement and upon termination of this Agreement, for any reason whatsoever, for an additional period of one (1) year thereafter, neither Party will not directly or indirectly, whether as an officer, shareholder, director, agent, contractor, independent contractor, consultant, joint venturer, partner, trustee, beneficiary, or otherwise of any person, firm, corporation, trust, or other entity, or as an individual, enter into or undertake the following without the express written consent of the other Party:

Knowingly canvass or solicit any customer, client, account, or any third-party Service Providers, with whom the other Party has an established business relationship during the twelve months prior to the termination of this Agreement to the extent such canvassing or solicitation is for the purpose or with the intent of marketing, offering, or providing products or services of the type or nature provided or sold by either Party

Directly or indirectly request, advise, or in any way encourage or solicit any client, customer, or account, including any third-party Service Providers, with which either Party or its Affiliates have an established business relationship, as defined above, to cancel, terminate, or otherwise modify or curtail any such contract, Agreement or relationship.

Directly or indirectly induce or attempt to influence any employee or independent contractor of either Party or its Affiliates to terminate their employment or contract relationship with the other Party.

8. LIMITATION OF LIABILITY.

EXCLUDING INDEMNIFICATION OBLIGATIONS OR DAMAGES ARISING FROM BREACH OF A PARTY'S OBLIGATIONS PURSUANT TO SECTIONS 4, 6 AND 7, NEITHER PARTY SHALL BE LIABLE TO THE OTHER, REGARDLESS OF THE FORM OF ACTION, WHETHER IN CONTRACT, TORT OR OTHERWISE, FOR ANY LOST PROFITS, BUSINESS INTERRUPTION, OR FOR ANY INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES ARISING OUT OF OR RELATING TO THIS AGREEMENT, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR LIABILITY.

9. DISPUTE RESOLUTION.

9.1 Mediation

Prior to initiating arbitration, the parties shall meet in good faith and attempt to resolve any dispute arising from or relating to the Agreement through non-binding mediation. One individual who is mutually acceptable to the parties shall be appointed as mediator. The mediation shall occur within 60 days from the date on which the mediator is appointed. The mediator's fees and costs, as well as the costs of holding and conducting the mediation, shall be divided equally between the parties. Each party shall pay its portion of the anticipated shared fees and costs at least 10 days in advance of the mediation. Each party shall pay its own attorney's fees, costs, and individual expenses associated with conducting and attending the mediation. Mediation shall be held in Maricopa County, Arizona. Mediation shall last no more than two business days.

9.2 Arbitration

If mediation is unsuccessful, any controversy or claim arising out of or relating to the AGREEMENT, or the breach thereof, shall be settled by arbitration. The Parties waive all rights to trial by jury. The arbitration shall be filed with, and administered by, the American Arbitration Association ("AAA") or JAMS Endispute ("JAMS") under their respective rules and procedures. The Commercial Arbitration Rules and Mediation Procedures of the AAA are available on the AAA's website at www.adr.org. The Streamlined Arbitration Rules & Procedures are available on the JAMS website at www.jamsadr.com. Copies of AAA's Commercial Arbitration Rules and Mediation Procedures or JAM's Streamlined Arbitration Rules & Procedures will also be emailed to Marketer upon request to the Company.

Notwithstanding the rules of the AAA or JAMS, the following shall apply to all Arbitration actions:

The Arizona Rules of Evidence shall apply in all cases;

The Parties shall be entitled to all discovery rights permitted by the Arizona Rules of Civil Procedure;

The Parties shall be entitled to bring motions under Rules 12 or 56 of the Arizona Rules of Civil Procedure;

The arbitration shall occur within 180 days from the date on which the arbitrator is appointed, and shall last no more than five business days;

The Parties shall be allotted equal time to present their respective cases, including cross-examinations;

All arbitration proceedings shall be held in Maricopa County, Arizona. There shall be one arbitrator selected from the panel that the Alternate Dispute Resolution service provides. Each party to the arbitration shall be responsible for its own costs and expenses of arbitration, including legal and filing fees;

The decision of the arbitrator shall be final and binding on the parties and may, if necessary, be reduced to a judgment in any court of competent jurisdiction.

This agreement to arbitrate shall survive the cancellation or termination of the Agreement.

The parties and the arbitrator shall maintain the confidentiality of the entire arbitration process and shall not disclose to any person not directly involved in the arbitration process:

The substance of, or basis for, the controversy, dispute, or claim;

The content of any testimony or other evidence presented at an arbitration hearing or obtained through discovery in arbitration;

The terms or amount of any arbitration award; or

The rulings of the arbitrator on the procedural and/or substantive issues involved in the case.

Notwithstanding the foregoing, nothing in the Agreement shall prevent either party from applying to and obtaining from any court having jurisdiction a writ of attachment, a temporary injunction, preliminary injunction, permanent injunction or other relief available to safeguard and protect its intellectual property rights and/or to enforce any other rights set forth in the Agreement.

9.2 Governing Law, Jurisdiction, and Venue

This Agreement shall be governed by the laws of the State of Arizona.

If the event this arbitration provision is declared invalid or unenforceable for any reason, then any action, suit, litigation or proceeding arising out of or in connection with the Agreement whether, brought for equable relief or money damages shall be brought in either state or federal court in Maricopa County, Arizona. The Parties to the Agreement irrevocably and unconditionally submit to the exclusive and personal jurisdiction and venue of such courts and agree to take any and all future action necessary to submit to the jurisdiction of such courts.

Final judgment in any such suit shall be conclusive and may be enforced in other jurisdictions by suit on the judgment, a certified or true copy of which shall be conclusive evidence of the fact and the amount of any liability of either Party to the Agreement.

An award of arbitration may be confirmed in a court of competent jurisdiction.

In the event of an award rendered by the arbitrator relating to the subject matter of the Agreement, the non-prevailing party shall reimburse the prevailing party for all reasonable attorney fees and costs resulting therefrom.

10. MISCELLANEOUS PROVISIONS

10.1 Authority. Each party covenants with the other that it has full power and authority to enter into and perform its obligation under this Agreement and the persons executing this Agreement on their behalf are duly authorized to do so by all requisite action.

9.2 Recitals. The recitals set forth herein are true and correct and are hereby incorporated into this Agreement as if set forth herein at length.

9.3 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, and all such counterparts shall constitute one agreement.

The parties shall be entitled to sign and transmit an electronic signature of this Agreement (whether by facsimile, PDF, DocuSign, or other e-mail transmission), which signature shall be binding on the party whose name is contained therein and shall serve as an original.

9.4 Captions. The captions of the various sections of this Agreement are solely for the purpose of convenience. Such captions are not a part hereof and shall not be deemed in any manner to modify, explain, enlarge or restrict any of the provisions of this Agreement.

9.5 Severability. If any provision of this Agreement is determined to be unenforceable, each of Company and Marketer hereby agree that such provision may be reformed so that it is enforceable to the maximum extent permitted by law. In the event that any provision of this Agreement cannot be reformed, such provision shall be deemed to be severed from this Agreement, but every other provision of this Agreement shall remain in full force and effect.

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

Dated this _____ day of _____, 2023.

New Shoes Enterprises, LLC

By:_____
David Hooser, CEO

Marketer

By:_____

EXHIBIT "A"

TERMS AND DEFINITIONS

1. **Commitment Period** shall mean the from the date execution of this Agreement and continuing for a period of _____ *together with* each Renewal Term thereafter, which shall happen automatically, unless otherwise earlier terminated as provided in this Agreement, or unless written notice of termination is provided at least 30 calendar days before the start of the next Renewal Term.

2. **Renewal Term** shall mean _____ calendar days.

3. **Client Data** means (u) compliance documentation requested by Marketer; (v) payroll journal data [pay check level detail] for the client for calendar years 2019, 2020, and 2021 in Microsoft Excel or CVS format; (w) original 941 tax returns filed by the client for 2020 and 2021; (x) ACA Form 1094 for similar computation for clients that have a potential of exceeding 100 full-time employees in calendar year 2019; (y) ownership information and relatives of owners; (z) PPP loan information for 2020 and 2021, if any.

4. **Client Questionnaire** shall mean the document reviewed and completed by the Client that serves to assist the Client in determining eligibility and fulfilling the "self-attestation" step prior to Company or its third-party Service Party engagement with the Client.

5. **Company's Client Services Agreement or Engagement Letter** shall mean the contract between Company and the end-client, as modified from time to time.

6. **Client** shall mean the business or entity referred by Marketer to Company. For the avoidance of doubt, Client shall remain a client of Marketer at all times.

7. **Client Payments** shall mean any funds received by client, whether as a retainer deposit or as payment on an invoice pursuant to an engagement letter for ERTC services by and between Company and Client.