

Premier

BioScience, LLC

730 NE 19th Place Cape Coral, FL 33903

Christopher Kimball
Director
Office of Medical Marijuana Use
Florida Department of Health
2585 Merchants Row Blvd., Suite 110
Tallahassee, FL 32399

June 15, 2023

RECEIVED
DEPARTMENT OF HEALTH
2023 JUN 15 PM 3:37
OFFICE OF THE CLERK

**RE: Premier BioScience Inc.
Application for MMTC Licensure
Response to Errors and Omissions Letter**

Dear Director Kimball:

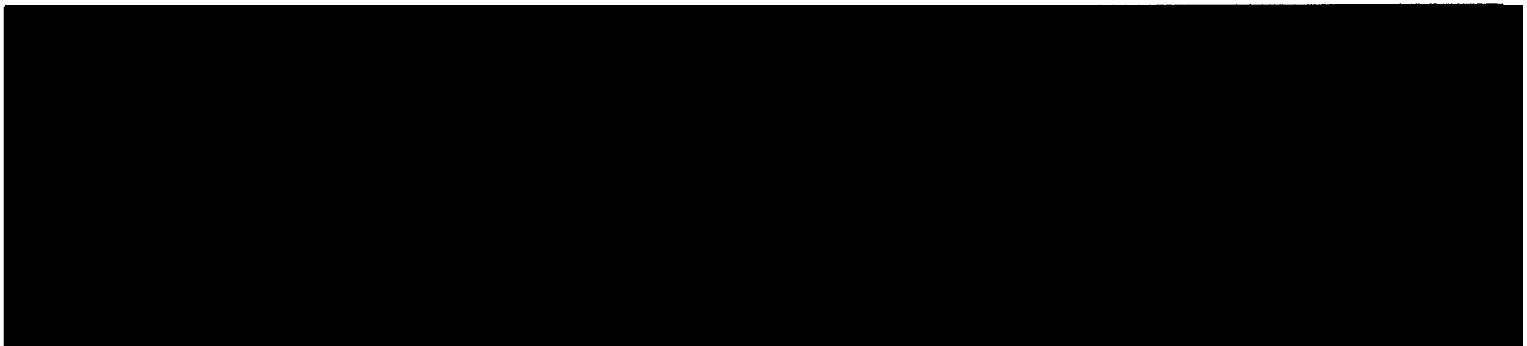
This letter is in response to your Errors and Omissions Letter dated May 25, 2023. Below, kindly find our response following each of your questions which are in ***bold and italics***.

1. Subsection 4.4.4, Level 2 Background Screening

Subsection 4.3.3 of the Medical Marijuana Treatment Center License Application Instructions, Requirements, and Forms ("Application Instructions") requires an applicant's owners and managers to submit a full set of fingerprints to a Livescan Service Provider for purposes of level 2 background screening. The Department has not yet received an FDLE background report for the following individual, who is identified as an owner or manager in Subsection 4.3.3 of your Application:

- **435.09** [REDACTED]

ANSWER #1: **435.09** [REDACTED], inquired with the agency that took his fingerprints and they confirmed that there was an issue and they refunded his money. **435.09** [REDACTED] had his fingerprints taken again and received an updated LiveScan TCN Number as follows:



Additionally, Subsection 4.3.3 of the Application Instructions requires that the applicant submit a completed Form 2 (Waiver Agreement and Statement) for each owner or manager, as those terms are defined by Department rules. The Form 2 contained in Subsection 4.3.3 of your Application is either incomplete or incorrect for the following individual:

- **435.09** – Form 2 is missing a date of birth.

ANSWER #2: Please see **Exhibit A: Form 2 - 435.09**, which contains a completed Form 2 for **435.09** and includes her date of birth.

2. Subsection 4.8.4, Prior Enforcement Action

Subsection 4.8.4 of the Application Instructions requests that the applicant provide information about prior enforcement actions taken against the applicant and its owners and managers. Your Application does not contain a Subsection 4.8.4 with the requested information.

Please provide the information requested in Subsection 4.8.4 of the Application Instructions.

ANSWER: Below, please find a completed Subsection 4.8.4.

1. *State whether the applicant has previously held a Florida dispensing organization license or MMTC license and, if so, disclose and describe all enforcement action taken against the previously licensed applicant.*

ANSWER: Applicant has never previously held a Florida dispensing organization license or MMTC license. Accordingly, the Applicant has never received any related enforcement actions.

2. *State whether the applicant has been previously licensed in another jurisdiction to cultivate, process, or dispense marijuana, and if so, disclose and describe the following:*
 - a. *All enforcement action, taken against the applicant in such other jurisdiction(s);*
 - b. *Whether the applicant has been compelled to recall marijuana or marijuana products in such other jurisdiction(s), and if so, the circumstances relating to the recall of marijuana.*

ANSWER: Applicant has never held a license in any jurisdiction to cultivate, process or dispense marijuana. Accordingly, the Applicant has never received any related enforcement actions or orders to recall.

3. *For each owner and manager of an entity-applicant, disclose the following:*
 - a. *Whether the owner or manager has previously served as an owner or manager of a Florida-licensed dispensing organization or MMTC that has been subject to any enforcement action by the Department, and if so, provide the name of the owner or manager, the identity of the dispensing organization or MMTC, and the circumstances relating to the enforcement action taken against the MMTC or dispensing organization;*

ANSWER: No owner of Applicant company has previously owned or managed a Florida-licensed dispensing organization or MMTC. Two of Applicant's managers have previously served as managers at Florida MMTC's as described below.

1) Andrew Hall, Ph.D.

One of Applicant's managers, its Director of Manufacturing & Testing, Andrew Hall, Ph.D., has previously served as VP of R&D and Product Development at the Florida MMTC, Verano/ MÜV Medical Cannabis Dispensaries. While Dr. Hall was not an owner of and did not manage any employees at Verano, out of an abundance of caution we provide the following description.

Dr. Hall worked as VP of R&D and Product Development for Verano from November 2021 to November 2022. His primary roles were to serve in R&D and new product development. His role was not within the operations of any facility but served as a support function developing new products, new tissue culture breeding programs to promote cleaner products, in addition to building out internal testing facilities to help support operations in making better data-based decisions and improvement strategies to better serve functional areas within the organization. He was not involved in any day-to-day operations. There were no enforcement actions or notices of violation that occurred because of Dr. Hall's work or actions. He was not involved in the compliance side of Verano nor did he work on resolving any enforcement actions brought against Verano. Additionally, Dr. Hall was not an owner of the Verano organization. Accordingly, Dr. Hall is not aware of any enforcement actions against Verano during his tenure at that company.

Nevertheless, Applicant has made a records request to the Public Records Coordinator/Department of Health for enforcement actions that may have been issued to Verano during Dr. Hall's tenure and would be happy to share this information with OMMU once it is available.

2) Cecilia Zapata, Ph.D.

One of Applicant's managers, our Director of Tissue Culture, Cecilia Zapata, Ph.D., has previously served as Director of Tissue Culture at the Florida MMTC, Trulieve, at its Quincy, Florida location between 2021 and 2023. While Dr. Zapata was not an owner at Trulieve, she did train and manage a small staff, which likely qualifies her as a manager. Dr. Zapata is not aware of any enforcement actions against Trulieve during her tenure there. Dr. Zapata has affirmed to applicant that she is aware of no notices of violation or enforcement actions during her time at Trulieve and, accordingly, did not participate in any responses to or corrective actions while at Trulieve.

Nevertheless, Applicant has made a records request to the Public Records Coordinator/Department of Health for enforcement actions that may have been issued to Trulieve during Dr. Zapata's tenure and would be happy to share this information with OMMU once it is available.

- b. Whether the owner or manager has previously served as an owner or manager of an entity licensed in another jurisdiction to cultivate, process or dispense marijuana that has been subject to any enforcement action by the applicable licensing body, and if so, provide the name of the owner or manager, the identity of the entity licensed to cultivate, process, or dispense marijuana, and the circumstances relating to the enforcement action.***

ANSWER: Only one of Applicant's owner or manager has previously been involved with a cannabis license holder in a state other than Florida which has received an enforcement action.

Sean Carriger, MBA, Applicant's Chief Operating Officer (COO) as well as an owner, has previously served as owner or manager of three (3) companies that held cannabis licenses. Mr. Carriger worked at Mana Holdings, LLC, an Oregon vertically integrated cannabis company, between March 2013 and October 2018, at which time he left the company and sold his equity interest in Mana.

In early June of 2020, over a year and a half after Mr. Carriger had left Mana, he was made aware that the company had, on May 28, 2020, entered into a Stipulated Settlement Agreement with the Oregon state cannabis regulator, the Oregon Liquor Control Commission (OLCC), for two violations that had taken place on April 21, 2018 and on February 13, 2019. While Sean had been out of the company for over a year and a half at the time of the Notice of violation (March 18, 2020), his name erroneously appeared on the Stipulated Settlement Agreement which was published on May 28, 2020.

The violations for which Licensee, Mana Holdings LLC, accepted responsibility were as follows:

1. OAR 845-025-2080(1) - On or about April 21, 2018 and/or October 17, 2018, Licensee or its employees, agents, or representatives failed to, within 45 days of harvesting the harvest lot, physically segregate individual harvest lots from other harvest lots, place the harvest lots in a receptacle or multiple receptacles, and/or assign a UID tag to each receptacle that was linked to each plant that was harvested.

Note: Licensee was charged with these violations by Notice dated March 18, 2020. The total proposed sanction was a 22-day license suspension or \$3,630.00 civil penalty. Licensee requested a hearing and now wishes to enter into this settlement agreement.

AGGRAVATION

Staff added two days of aggravation because Violation Number One was repeated.

2. OAR 845-025-7540(1)(2) - On or about February 13, 2019, Licensee or its employees, agents, or representatives failed to enter data into the METRC Cannabis Tracking System (CTS) that fully and transparently accounted for all inventory tracking activities when harvested marijuana was not segregated into packages and could not be located on the

licensed premises, and when the weight of a package listed in CTS did not match the actual weight of the package in Licensee's physical inventory.

The terms of the Stipulated Settlement Agreement were as follows:

TERMS OF AGREEMENT

1. Licensee accepts responsibility for the violations as set out in the Notice.
2. These violations were Licensee's first and second Category III violations within two years. They were charged at the first level because they were discovered concurrently. Any subsequent Category III violation within two years will be charged at the second level
3. Commission staff originally proposed for these violations the standard sanction of a 10-day suspension or civil penalty of \$1,650.00 for each. Staff added two days of aggravation because Violation Number One was repeated. The total proposed sanction was a 22-day license suspension or \$3,630.00 civil penalty.
4. The Commission will reduce the sanction by six days.
5. Licensee will pay a \$2,640.00 civil penalty before 5:00 PM on June 15, 2020 **OR** serve a 16-day suspension beginning at 12:00 PM (noon) on June 22, 2020 and ending at 12:00 PM (noon) on July 8, 2020.
7. Licensee withdraws its request for a hearing.
8. If a licensee's interest in the license expires or is transferred before the Commission issues a final order on the allegations, the licensee agrees to accept a Letter of Reprimand for the violations. This reprimand will become a permanent part of the licensee's Commission file and may be considered in any future application for any license by that licensee.
9. This agreement is conditioned upon final approval of the Oregon Liquor Control Commission and will be reviewed by the Commissioners at their May 2020 Commission Meeting. If the agreement is not accepted and approved in its entirety by the Commission it is deemed null and void and Licensee's hearing rights, if any, will be restored. If the agreement is accepted and approved in its entirety by the Commission, Licensee waives any and all rights to a contested case hearing under the Administrative Procedures Act (ORS Chapter 183) and to judicial review, or to otherwise challenge this agreement and the final order.

As Mr. Carriger was no longer involved with Mana Holdings and only heard about the violations and Stipulated Settlement Agreement after the fact, he does not know whether Mana elected to either pay the \$3,630 civil penalty or accept a suspension of 22 days. The Mana Holdings Stipulated Settlement Agreement with the OLCC can be found in **Exhibit B: Mana Holdings Stipulated Settlement Agreement**.

No other owner or manager of Applicant was an owner or manager of a company that held a cannabis license in a jurisdiction other than Florida that was subject to an enforcement action.

- c. Whether the owner or manager has previously served as an owner or manager of an entity licensed in another jurisdiction to cultivate, process, or dispense marijuana that has been compelled to recall marijuana or marijuana product, and if so, provide the name of the owner or manager, the name of the entity, and the circumstances relating to the entity's recall of marijuana or marijuana product.*

ANSWER: None of Applicant's owners or managers have previously served as owners or managers in an entity licensed in another jurisdiction to cultivate, process or dispense marijuana that has been compelled to recall marijuana or marijuana product.

4. State whether the applicant has possessed any business or operational license or permit in any field other than the marijuana industry, including:

- a. The jurisdiction and type of license the applicant possessed; and***
- b. For each such license or permit, disclose and describe all enforcement action taken against the applicant in such other jurisdiction(s) and describe any penalty imposed.***

ANSWER:

- a)** Applicant, a Florida-registered company, operated under the name MT LOTZ, LLC from June 2011 until April 20, 2023 when it officially changed its name to PREMIER BIOSCIENCE, LLC. Applicant has held no business or operational license or permits except: (1) between 2013 and 2018, Applicant held a Florida Annual Resale Certificate for Sales Tax, copies of which can be found in **Exhibit C: Florida Annual Resale Certificate for Sales Tax**; and (2) between 2015 and 2020, Applicant held a City of Cape Coral Business Tax Receipt, copies of which can be found in **Exhibit D: City of Cape Coral Business Tax Receipts**. It should be noted that Applicant has been registered as a Florida LLC from 2011 to the present, but in 2019 Applicant suspended all commercial and financial activities.
- b)** No enforcement action was ever taken against either Applicant's Florida Annual Resale Certificate for Sales Tax or its City of Cape Coral Business Tax Receipts.

3. Subsection 4.12.1, Certified Financial Statements

It appears that the financial statements we submitted (1) were not in conformity with General Accepted Auditing Principles ("GAAP") "...because a subsequent event note is dated the same date as the financials were issued" and (2) it appears the CPA who prepared the financial statements may not hold an active license.

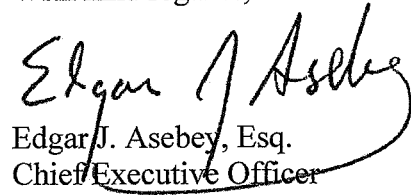
ANSWER:

- (1)** In an abundance of caution, Applicant has commissioned a new audit of the Applicant company's financial statements. This new audit was conducted by Noack & Company, CPA using generally accepted accounting principles (GAAP). The audited financial statements for the Applicant entity can be found in **Exhibit E: Audited Financial Statements**.
- (2)** Janet Ann Noack, CPA, principal of Noack & Company, is a Florida-licensed Certified Public Accountant having Florida CPA license number AC35729. A screenshot of Ms. Noack's Florida CPA License from the Florida Department of Business & Professional Regulation can be found in **Exhibit F: Janet A. Noack Florida CPA License**.

The answers provided herein as well as the attached Exhibits do not contain any confidential information.

Thank you for the opportunity to correct the error and omissions contained in our Application. We look forward to the next step in this process.

With kind regards,

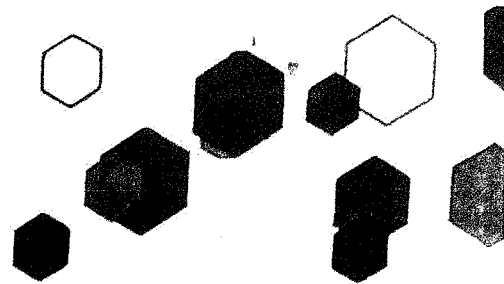
A handwritten signature in black ink, appearing to read "Edgar J. Asebey". The signature is fluid and cursive, with a large loop at the end of the last name.

Edgar J. Asebey, Esq.
Chief Executive Officer

Attachments

Exhibit A:

Form 2 - 435.09



**FORM 2: WAIVER AGREEMENT AND STATEMENT
For Criminal History Record Checks**

I hereby authorize the Livescan Service Provider of my choosing to submit a set of my fingerprints to the Florida Department of Law Enforcement (FDLE) for the purpose of accessing and reviewing Florida and national criminal history records that may pertain to me. I understand that my background report will be sent to the Florida Department of Health, Office of Medical Marijuana Use (OMMU), and that I would be able to receive any national criminal history record that may pertain to me directly from the Federal Bureau of Investigation (FBI) pursuant to Title 28, Code of Federal Regulations (CFR), sections 16.30-16.34, and that I could then freely disclose any such information to whomever I choose.

I understand that my fingerprints may be retained at FDLE and the FBI for the purpose of providing any subsequent arrest notifications to the OMMU. I further understand that, upon request, the FDLE may provide me a copy of the criminal history record report, if any, it receives concerning me and that I am entitled to challenge the accuracy and completeness of any information contained in any such report. I am aware that procedures for obtaining a change, correction, or updating of the FDLE or FBI criminal history are set forth in section 943.056, F.S., and Title 28, CFR, section 16.34.

I understand that the OMMU may disclose to the applicant for Medical Marijuana Treatment Center (MMTC) licensure listed below whether I am authorized to serve as an owner or manager for the MMTC upon licensure, as provided in section 381.986, F.S., Florida Administrative Code Chapter 64-4, and applicable emergency rules.

435.09

Premier BioScience, LLC

MMTC Applicant Name

Exhibit B:

Mana Holdings Stipulated Settlement Agreement

ADMINISTRATIVE POLICY & PROCESS DIVISION
May 28, 2020

STIPULATED SETTLEMENT AGREEMENTS FOR MARIJUANA VIOLATION CASES

1. Mana Holdings, LLC
Gordon Massie, Member
WWM, LLC, Member
Morgan Whitford, Member
Shadow Ray Unltd, LLC, Member
Reuben Ray, Manager/Member
Joint Holdings, LLC, Member
Sean Carriger, Manager/Member
dba **MANA FARMS**
(Producer)

OAR 845-025-2080(1) - On or about April 21, 2018 and/or October 17, 2018, Licensee or its employees, agents, or representatives failed to, within 45 days of harvesting the harvest lot, physically segregate individual harvest lots from other harvest lots, place the harvest lots in a receptacle or multiple receptacles, and/or assign a UID tag to each receptacle that was linked to each plant that was harvested.

(1st Level Category III)

OAR 845-025-7540(1)(2) - On or about February 13, 2019, Licensee or its employees, agents, or representatives failed to enter data into the METRC Cannabis Tracking System (CTS) that fully and transparently accounted for all inventory tracking activities when harvested marijuana was not segregated into packages and could not be located on the licensed premises, and when the weight of a package listed in CTS did not match the actual weight of the package in Licensee's physical inventory.

(1st Level Category III)

Note: Licensee was charged with these violations by Notice dated March 18, 2020. The total proposed sanction was a 22-day license suspension or \$3,630.00 civil penalty. Licensee requested a hearing and now wishes to enter into this settlement agreement.

AGGRAVATION

Staff added two days of aggravation because Violation Number One was repeated..

SYNOPSIS: – A site inspection revealed that the licensee had failed to accurately record harvest information. On two occasions, licensee failed to segregate harvest lots within 45 days of harvest. Licensee also had discrepancies between what was listed in CTS and its physical inventory for one package, and harvested marijuana could not be located on the premises during the inspection.

TERMS OF AGREEMENT

1. Licensee accepts responsibility for the violations as set out in the Notice.
2. These violations were Licensee's first and second Category III violations within two years. They were charged at the first level because they were discovered concurrently. Any subsequent Category III violation within two years will be charged at the second level.

(continue **MANA FARMS**)

3. Commission staff originally proposed for these violations the standard sanction of a 10-day suspension or civil penalty of \$1,650.00 for each. Staff added two days of aggravation because Violation Number One was repeated. The total proposed sanction was a 22-day license suspension or \$3,630.00 civil penalty.
4. The Commission will reduce the sanction by six days.
5. Licensee will pay a \$2,640.00 civil penalty before 5:00 PM on June 15, 2020 **OR** serve a 16-day suspension beginning at 12:00 PM (noon) on June 22, 2020 and ending at 12:00 PM (noon) on July 8, 2020.
7. Licensee withdraws its request for a hearing.
8. If a licensee's interest in the license expires or is transferred before the Commission issues a final order on the allegations, the licensee agrees to accept a Letter of Reprimand for the violations. This reprimand will become a permanent part of the licensee's Commission file and may be considered in any future application for any license by that licensee.
9. This agreement is conditioned upon final approval of the Oregon Liquor Control Commission and will be reviewed by the Commissioners at their May 2020 Commission Meeting. If the agreement is not accepted and approved in its entirety by the Commission it is deemed null and void and Licensee's hearing rights, if any, will be restored. If the agreement is accepted and approved in its entirety by the Commission, Licensee waives any and all rights to a contested case hearing under the Administrative Procedures Act (ORS Chapter 183) and to judicial review, or to otherwise challenge this agreement and the final order.

Exhibit C:

**Florida Annual
Resale Certificate for Sales Tax
(2013 - 2018)**



2018 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/17

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2018

Business Name and Location Address

Certificate Number

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL, FL 33904-8876

46-8016302511-7

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into tangible personal property being repaired.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Your *Florida Annual Resale Certificate for Sales Tax* (Annual Resale Certificate) allows you or your representatives to buy or rent property or services tax exempt when the property or service is resold or re-rented. You **may not** use your Annual Resale Certificate to make tax-exempt purchases or rentals of property or services that will be used by your business or for personal purposes. Florida law provides for criminal and civil penalties for fraudulent use of an Annual Resale Certificate.

As a seller, you must document each tax-exempt sale for resale using one of three methods. You can use a different method each time you make a tax-exempt sale for resale.

1. Obtain a copy (paper or electronic) of your customer's current Annual Resale Certificate.
2. For each sale, obtain a transaction authorization number using your customer's Annual Resale Certificate number.
3. Each calendar year, obtain annual vendor authorization numbers for your regular customers using their Annual Resale Certificate numbers.

Phone: 877-357-3725 and enter your customer's Annual Resale Certificate number

Online: Visit www.floridarevenue.com, select "Businesses and Employers" and then "Verify Resale and Exemption Certificates"

Mobile App: Available for iPhone, iPad, Android devices, and Windows phones



2017 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/16

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2017

Business Name and Location Address

Certificate Number

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL, FL 33904-8876

46-8016302511-7

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. As a buyer, use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. As a seller, you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification – Verify resale or exemption certificates using a customer's sales tax certificate number:

- Phone: 877-FL-RESALE (877-357-3725)
- Online: Go to www.myflorida.com/dor and select "More e-Services" and then "Verify resale and exemption certificates"
- Mobile App: *Florida Tax (FL Tax)* mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do **not** need to keep a copy of the customer's *Florida Annual Resale Certificate*.



2016 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/15

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2016

Business Name and Location Address

Certificate Number

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL, FL 33904-8876

46-8016302511-7

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. As a buyer, use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. As a seller, you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification - Verify resale or exemption certificates using a customer's sales tax certificate number:

- Phone: 877-FL-RESALE (877-357-3725)
- Online: Go to www.myflorida.com/dor and select "More e-Services" and then "Verify resale and exemption certificates"
- Mobile App: *Florida Tax (FL Tax)* mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do not need to keep a copy of the customer's *Florida Annual Resale Certificate*.



2015 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/14

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2015

Business Name and Location Address

Certificate Number

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL, FL 33904-8876

46-8016302511-7

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. As a buyer, use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. As a seller, you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification - Verify resale or exemption certificates using a customer's sales tax certificate number:

- Phone: **877-FL-RESALE** (877-357-3725)
- Online: Go to www.myflorida.com/dor and select "More e-Services" and then "Verify resale and exemption certificate"
- Mobile App: **Florida Tax (FL Tax)** mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do not need to keep a copy of the customer's *Florida Annual Resale Certificate*.



Certificate of Registration

DR-11
R. 10/13

Issued Pursuant to Chapter 212, Florida Statutes

46-8016302511-7

11/11/13

Certificate Number

Registration Effective Date

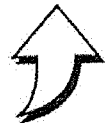
This certifies that:

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL FL 33904-8876

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.

POST THIS CERTIFICATE IN A CONSPICUOUS PLACE

THIS IS YOUR SALES & USE TAX CERTIFICATE OF REGISTRATION
(DETACH AND POST IN A CONSPICUOUS PLACE)



THIS IS YOUR ANNUAL RESALE CERTIFICATE FOR SALES TAX

Note: New dealers who register after mid-October are issued annual resale certificates that expire on December 31 of the following year.

These certificates are valid immediately.



DR-11R, R. 10/13



2014 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/13

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2014

Business Name and Location AddressRegistration Effective DateCertificate Number

MT LOTZ LLC
912 SE 46TH LN STE 204
CAPE CORAL FL 33904-8876

11/11/13

46-8016302511-7

This is to certify that all tangible personal property purchased or rented, real property rented, or services purchased by the above business are being purchased or rented for one of the following purposes:

- Resale as tangible personal property.
- Re-rental as real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Resale of services.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

This certificate cannot be reassigned or transferred. This certificate can only be used by the active registered dealer or its authorized employees. Misuse of this Florida Annual Resale Certificate will subject the user to penalties as provided by law. Use signed photocopy for resale purposes.

Presented to: _____
(Insert name of seller on photocopy) (date)

Presented by: _____
Authorized Signature (Purchaser) (date)

**2013 Florida Annual Resale Certificate for Sales Tax**DR-13A
R. 10/12**THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2013****Business Name and Location Address****MT LOTZ LLC****912 SE 46TH LN STE 204****CAPE CORAL FL 33904-8876****Certificate Number****46-8016302511-7**

This is to certify that all tangible personal property purchased or rented, real property rented, or services purchased by the above business are being purchased or rented for one of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

This certificate cannot be reassigned or transferred. This certificate can only be used by the active registered dealer or its authorized employees. Misuse of this *Annual Resale Certificate* will subject the user to penalties as provided by law. Use signed photocopy for resale purposes.

Presented to:

(insert name of seller on photocopy)

(date)

Presented by:

Authorized Signature (Purchaser)

(date)

Exhibit D:

**City of Cape Coral
Business Tax Receipts
(2015 - 2020)**



**City of Cape Coral
Business Tax Receipt**

BT21-80338

Issue Date: 09/14/2020

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2021

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

The law requires this receipt to be displayed conspicuously at the place of business so that it is open to the view of the public and available for inspection.

Payment is due each year by September 30th. Payment after September 30th is delinquent and subject to a penalty of 10% for the month of October, plus an additional 5% for each month thereafter. The total delinquency penalty shall not exceed 25% of the tax. A 25% penalty is imposed on any person engaged in any new business, occupation or profession without first paying a Cape Coral Business Tax.

This receipt is for a business tax only. It does not permit the person/business to violate any existing regulatory or zoning laws of the state, county, or cities, nor does it exempt the business from licenses or permits that may be required by law. This receipt does not assure quality of work.

Annual renewal notices are mailed on July 1st to the address of record at that time. If you need to transfer your Business Tax due to a change in business name, ownership, location or are closing the business, please come to our office to have the records updated.

Detach and post bottom portion

CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #: BT21-80338

City of Cape Coral -- 1015 Cultural Park Blvd -- Cape Coral Florida 33990 -- (239) 574-0430

This receipt expires September 30, 2021.

Visit our website at: www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204

Business Phone: (239) 257-3180



Number of Employees: 3.00
Classification: CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LN #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/14/2020
Amount: \$ 44.00

This document is a business tax only. This is not certification that licensee is qualified. It does not permit the licensee to violate any existing regulatory zoning laws of the state, county or cities nor does it exempt the licensee from other taxes or permits that may be required by law.



**City of Cape Coral
Business Tax Receipt**

BT20-80338

Issue Date: 09/26/2019

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2020

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

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Detach and post bottom portion

CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #: BT20-80338

City of Cape Coral -- 1015 Cultural Park Blvd -- Cape Coral Florida 33990 -- (239) 574-0430

This receipt expires September 30, 2020.

Visit our website at www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204

Business Phone: (239) 257-3180



Number of Employees: 3.00

Classification:
CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LN #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/26/2019
Amount: \$ 44.00

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**City of Cape Coral
Business Tax Receipt**

BT19-80338

Issue Date: 09/21/2018

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2019

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES, CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

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Detach and post bottom portion

CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #:BT19-80338

City of Cape Coral -- 1015 Cultural Park Blvd -- Cape Coral Florida 33990 -- (239) 574-0430

This receipt expires September 30, 2019. Visit our website at: www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204

Business Phone: (239) 257-3180



Number of Employees: 3.00
Classification:
CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LN #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/21/2018
Amount: \$ 44.00

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**City of Cape Coral
Business Tax Receipt**

BT18-80338

Issue Date: 09/28/2017

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2018

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES, CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

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CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #:BT18-80338

City of Cape Coral -- 1015 Cultural Park Blvd -- Cape Coral Florida 33990 -- (239) 574-0430
This receipt expires September 30, 2018. Visit our website at: www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204
Business Phone: (239) 257-3180



Number of Employees: 3.00
Classification:
CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LN #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/28/2017
Amount: \$ 44.00

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**City of Cape Coral
Business Tax Receipt**

BT17-80338

Issue Date: 09/28/2016

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2017

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES, CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

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Detach and post bottom portion

CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #:BT17-80338

City of Cape Coral -- 1015 Cultural Park Blvd -- Cape Coral Florida 33990 -- (239) 574-0430

This receipt expires September 30, 2017. Visit our website at: www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204

Business Phone: (239) 257-3180



Number of Employees: 3.00
Classification:
CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LN #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/28/2016
Amount: \$ 44.00

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**City of Cape Coral
Business Tax Receipt**

BT15-80338

Issue Date: 09/09/2015

CONSULTANT

DBA: MT LOTZ LLC

Owner Name: MORRISSETTE JAMES

Expiration Date: 09/30/2015

**THIS RECEIPT IS FURNISHED PURSUANT TO FLORIDA STATE STATUTES, CHAPTER 205 AND
CITY OF CAPE CORAL ORDINANCE 9-72 AS AMENDED**

The law requires this receipt to be displayed conspicuously at the place of business so that it is open to the view of the public and available for inspection.

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This receipt is for a business tax only. It does not permit the person/business to violate any existing regulatory or zoning laws of the state, county, or cities, nor does it exempt the business from licenses or permits that may be required by law. This receipt does not assure quality of work.

Business Tax Receipts are available for purchase on July 1st. If you need to transfer your Business Tax Receipt due to a change of business name, ownership, location or closing your business, please contact our office at 239-574-0430 to obtain the proper information.

Detach and post bottom portion

CITY OF CAPE CORAL BUSINESS TAX RECEIPT

RECEIPT #: BT15-80338

City of Cape Coral – 1015 Cultural Park Blvd – Cape Coral Florida 33990 – (239) 574-0430

This Receipt expires September 30, 2015 Visit our website at: www.capecoral.net

**DISPLAY AT PLACE OF BUSINESS FOR PUBLIC INSPECTION
FAILURE TO DO SO IS CONTRARY TO LOCAL LAWS.**

- THIS TAX IS NON REFUNDABLE -

Location: 912 SE 46TH LN 204
Business Phone: (239) 257-3180



Number of Employees: 3
Classification
CONSULTANT

MT LOTZ LLC
MORRISSETTE JAMES
912 SE 46TH LANCE #204
CAPE CORAL, FL 33904

Classification Code: 203
Issued Date: 09/09/2015
Amount \$11.00

This document is a business tax only. This is not certification that licensee is qualified. It does not permit the licensee to violate any existing regulatory zoning laws of the state, county or cities nor does it exempt the licensee from other taxes or permits that may be required by law.

Exhibit E:

Audited Financial Statements

M.T. LOTZ, LLC

AUDITED FINANCIAL STATEMENTS

Year ended December 31, 2022

Noack & Company LLC
Certified Public Accountants
Naples, FL

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INDEPENDENT AUDITOR'S REPORT

To the Managing Members of
M.T. Lotz, LLC

Opinion

We have audited the accompanying financial statements of M.T. Lotz, LLC, which comprise the balance sheet as of December, 31 2022 and the related statements of income and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of M.T. Lotz, LLC as of December 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of M.T. Lotz, LLC and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about M.T. Lotz, LLC's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of M.T. Lotz, LLC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about M.T. Lotz, LLC's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Noack & Company, LLC
CERTIFIED PUBLIC ACCOUNTANTS
Fort Myers, Florida
June 13, 2023

Noack, CPA

**M.T. LOTZ, LLC
BALANCE SHEET
DECEMBER 31, 2022**

ASSETS

CURRENT ASSETS

Cash		\$	-
	TOTAL CURRENT ASSETS		-

FIXED ASSETS

Property and Equipment, less accumulated depreciation is NIL		-
	TOTAL FIXED ASSETS	-

TOTAL ASSETS	\$	-
--------------	----	---

LIABILITIES AND MEMBERS' EQUITY DEFICIT

CURRENT LIABILITIES

Accounts payable		\$	-
	TOTAL CURRENT LIABILITIES		-

LONG-TERM LIABILITIES

TOTAL LONG-TERM LIABILITIES	-
TOTAL LIABILITIES	-

Member's equity	-
Net income	-
TOTAL MEMBER'S EQUITY	-

TOTAL LIABILITIES AND MEMBERS' EQUITY	\$	-
---------------------------------------	----	---

See accompanying notes to financial statements.

M.T. LOTZ, LLC
STATEMENT OF INCOME
YEAR ENDED DECEMBER 31, 2022

REVENUE

Income

\$ -
Total Revenue -

EXPENSES

OPERATING EXPENSES

Cost of Sales

-

Payroll

-

Admin

-

 -
OPERATING EXPENSES

 -
NET OPERATING INCOME -

OTHER INCOME AND EXPENSE

Other income

-

Other expense

-

 -
TOTAL OTHER INCOME & EXPENSE

 -
NET INCOME -

See accompanying notes to financial statements.

M.T. LOTZ, LLC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 1 - NATURE OF ORGANIZATION

M.T. Lotz, LLC (the "Company") was organized as a Florida Limited Liability Company on June 01, 2011. M.T. Lotz, LLC is a company that works in the Herbal Supplement and Manufacturing Industry to develop innovative GMP Manufactured products.

The accompanying financial statements include the financial position, results of operations and cash flows of M.T. Lotz, LLC. The Company is owned by James Morrisette (70%) and Christopher Mitchell (30%).

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial statement presentation and basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. These financial statements were prepared on the accrual basis of accounting. The accrual basis of accounting recognizes revenue in the accounting period in which revenue is earned regardless of when cash is received, and recognizes expenses in the accounting period in which expenses are incurred regardless of when the cash is disbursed.

Financial instruments

The Company's financial instruments, as defined by the Fair Value Measurements topic of the accounting standards issued by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), consist of cash in bank and receivables. Financial instruments are carried at cost, which approximates fair value.

Income Taxes

As a Limited Liability Company, the members include the Company's profits and losses on their individual income tax returns. Accordingly, no federal or state income taxes are included in the financial statements.

Advertising costs

The Company's policy is to expense advertising costs as such costs are incurred.

Property and Equipment

Property and equipment is stated at cost. Depreciation on property and equipment is computed using methods that approximate straight-line over the estimated economic useful lives of the assets.

See auditor's report.

M.T. LOTZ, LLC
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 2 – (CONTINUED)

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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 – CASH, INCLUDING INTEREST-BEARING DEPOSITS

For the year ended December 31, 2022 there was no available cash held by the Company which consists of cash on hand or on deposit with the Bank.

NOTE 4 – NO ACTIVITY

For the year ended December 31, 2022 there was no activity in the balance sheet, profit and loss or cash flow statement.

NOTE 5 – SUBSEQUENT EVENTS

We have evaluated subsequent events through the date which financial statements were available to be issued. There were no subsequent events requiring disclosure in the financial statements as of June 13, 2023.

See auditor's report.

Exhibit F:

Janet A. Noack Florida CPA License

THE OFFICIAL SITE OF THE FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION



Florida dbpr Department of Business & Professional Regulation

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3:35:47 PM 6/13/2023

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LICENSEE DETAILS

Licensee Information

Name: NOACK, JANET ANN (Primary Name)
Main Address: 12610 WORLD PLAZA LANE UNIT 1
FORT MYERS Florida 33907
County: LEE

License Information

License Type: Certified Public Accountant
Rank: CPA
License Number: AC35729
Status: Current, Active
Licensure Date: 03/19/2003
Expires: 12/31/2023

Special Qualifications

Qualification Effective

Alternate Names

[View Related License Information](#)

[View License Complaint](#)

2601 Blair Stone Road, Tallahassee FL 32399 Email: [Customer Contact Center](#) : Customer Contact Center: 850-487-1395

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