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TMG Solutions:

I just wanted to drop you a quick note about working with you and the Jorns Group on the ERTC projects.

As you know, when Covid and the CARES Act came on the scene in 2020, it was like all hell broke loose. Many smaller accounting firms, including me, were just barely about to keep up with client needs, principally having to do with the PPP loans and forgiveness program.

In the meantime, the ERTC was probably the least understood aspect of the CARES Act by many accountants, again including me. Once I began to get educated on this, it became evident that I had several clients that would benefit.

One of the keys to this understanding was that while one of the criteria to qualify for the credit was a 50% drop in sales, it is not the only way. Jorns has been able to qualify several of my clients that I was uncertain as to their qualification. I believe this is the real value to working with the group.

My clients have already received refunds in excess of \$1 million with much more to come. I encourage all who maybe thought they did not qualify, or even have been told by their accountant that they do not qualify, to get a second opinion. You have nothing to lose.

Sincerely,

Thomas M. Begley, CPA