

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

In re)
SURGE TRANSPORTATION, INC.,¹) Case No.: 3:23-bk-1712
Debtor.) Chapter 11
_____)

**DEBTOR’S APPLICATION TO EMPLOY
DANIEL E. LARSON AS ACCOUNTANT**

Debtor, Surge Transportation, Inc. (“Surge” or the “Debtor”), makes this application, pursuant to 11 U.S.C. § 327(b), for the entry of an order authorizing the employment of Daniel E. Larson, CPA, CMA (“D. Larson”) as its accountant, and in support of the application states:

Background

1. Surge is a Jacksonville based trucking/freight broker licensed with the U.S. Department of Transportation and the United States Federal Motor Carrier Safety Administration specializing in sourcing extra truckload capacity during peak seasons. The Debtor maintains satellite offices in Chicago, Illinois and Ashburn, Virginia.

2. Surge does not employ drivers directly nor maintain a fleet of equipment. The Debtor is instead a “digital” brokerage. Its business model is based on Application Programming Interface (or “API”) pricing, a software-based approach to bidding on jobs which permits real-time pricing and routing guide price optimization. API pricing allows

¹ The Federal Employer Identification Number of the Debtor is 81-224742. The principal address of the Debtor is 7077 Bonneval Road, Suite 550, Jacksonville, Florida 32216.

the Debtor to instantly bid on a high number of jobs, matching customers with carriers at competitive rates.

3. The Debtor's customers are suppliers of consumer goods and include numerous Fortune 1000 shippers and manufacturers like Kraft Heinz, Anheuser Busch, Dannon, Ace Hardware, and Chewy. Debtor has 60,000 motor carriers under contract. Of these carriers, the Debtor has active business with approximately 5,000 carriers.

4. With its API model in place, Surge was well-positioned to leverage the supply-side stresses of the Covid-19 pandemic where on-line shopping spiked, resulting in suppliers scrambling to transport goods to distribution centers and then to end users. Surge experienced tremendous growth and prosperity during this period. For example, in 2020, the Debtor experienced 240% year-over-year sales growth, while in 2021, it experienced 260% year-over-year sales growth.

5. The dramatic increase in volume during the pandemic ended abruptly, however, beginning in the May timeframe when inflation, the war in Ukraine and the easing of Covid-19 restrictions began to suppress product demand and increase the cost of shipping. Surge, like many others in the industry, did not anticipate the rapid change in the demand for shipping services and failed to reduce overhead in a timely fashion. As a result, Surge became increasingly delinquent in the payment of carrier claims to the point where accounts payable now total nearly \$12 million owed to approximately 5,000 carriers. This Chapter 11 reorganization was filed on July 24, 2023 (the "Petition Date") as a means of addressing those claims in an orderly fashion.

6. Subject to approval of this application, Surge wants to enter into the Scope of Services engagement letter with D. Larson attached as **Exhibit A**. Surge selected D.

Larson to perform the required accounting services based in part on his familiarity with the McLeod platform. McLeod Software is a provider of transportation dispatch, accounting, operations, and brokerage management software and document management systems. Surge has been using McLeod Software since 2018.

7. D. Larson's scope of accounting services will include (i) adjustment of McLeod Software setup and settings; (ii) establishing and modifying processes for recording transactions for efficiency, accuracy and cost reductions; and (iii) preparation of 2023 interim financials and review of supporting documents.

8. Importantly, D. Larson will not be involved in the preparation of budgets, monthly operating reports, the development of Surge's plan of reorganization, the analyses that are a part of the reorganization process and will not otherwise perform accounting services relating to the Chapter 11 case.

9. As set forth more fully in the affidavit of D. Larson, a copy of which is attached as **Exhibit B**, D. Larson owns his own accounting practice in Palm Coast, Florida. He obtained his Bachelor's of Science degree in Accounting and Business Administration from the University of Wisconsin-Superior in 2005 with honors. He has been in public accounting for 17 years with a focus on corporate finance and accounting. His experience and practice includes working with transportation and logistics companies. His work in transportation and logistics has been his sole focus since 2016. Surge believes D. Larson is well-qualified to perform the tasks for which his employment is sought.

10. In accordance with his engagement, D. Larson will be compensated for his work on an agreed hourly rate of \$240 per hour for work performed off-site and \$270 per

hour for work performed on-site. Additionally, D. Larson will be reimbursed for travel time at one-half the on-site rate and for his out-of-pocket costs. These hourly rates represent D. Larson's customary hourly rates for the scope of matters he will be handling taking into consideration the current size of Surge's operations.

11. Surge needs the accounting services provided by D. Larson and historically has regularly employed accountants in connection with the operation of its business.

THAMES | MARKEY

/s/ Bradley R. Markey

By _____

Richard R. Thames
Bradley R. Markey

Florida Bar No. 0718459
Florida Bar No. 0984213
50 N. Laura Street, Suite 1600
Jacksonville, Florida 32202
(904) 358-4000
(904) 358-4001 Facsimile
rrt@thamesmarkey.law
brm@thamesmarkey.law

- and -

Stephen Leach, Esq. (*pro hac vice*)
Kristen Burgers, Esq. (*pro hac vice*)
David I. Swan, Esq. (*pro hac vice*)
HIRSCHLER FLEISCHER
1676 International Drive, Suite 1350
Tysons, Virginia 22102-4940
(703) 584.8900
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sleach@hirschlerlaw.com
kburgers@hirschlerlaw.com
dswan@hirschlerlaw.com

Attorneys for Surge Transportation, Inc.

Certificate of Service

I hereby certify that on October 3, 2023, the foregoing was transmitted to the Clerk of the Court for uploading to the Case Management/Electronic Case files (“CM/ECF”) System, which will send a notice of electronic filing to all creditors and parties in interest who have consented to receiving electronic notices in this case. A copy of the foregoing was also furnished on October 3, 2023 by U.S. Mail, postage prepaid, to the attached “Short List” of creditors.

/s/ Bradley R. Markey

Attorney

Jill E. Kelso, Esq.
Office of the U.S. Trustee
400 W. Washington St., #1100
Orlando, FL 32801

Firstline Funding
1108 S. Washington Avenue
Madison, South Dakota 57042-3539

Citibank
Attn: Vice President
388 Greenwich Street, 10th Floor
New York, New York 10013

JPMorgan Chase Bank, N.A.
Attn: Vice President
10 S. Dearborn
Mailcode IL-1-P001
Chicago, Illinois 60603-2300

Bank of America
Attn: Vice President
900 W. Trade Street
Charlotte, North Carolina 28255

Citibank Europe, PLC
Attn: Vice President
1 North Wall
Quay Dublin, DU / IRL

Anheuser Bush Transportation Log
Services
P.O. Box 503018
St. Louis, Missouri 63150

Apex Capital Corp.
P.O. Box 961029
Fort Worth, Texas 76161

Compass Funding Solutions, LLC
Attn: Arleesia L. McDonald,
General Counsel, Legal Dept.
115 55th Street
Clarendon Hills, Illinois 60514

Crestmark TPG, LLC
800 Crescent Center Drive
Franklin, Tennessee 37067

E2Open/Bluejay Solutions, LLC
Attn: Greg Pittman, VP & Associate
General Counsel
9600 Great Hills Trail, Suite 300E
Austin, Texas 78759

Ecapital Freight Factoring Corp.
5928 Pascal Court
Carlsbad, California 92008

England Carrier Services
d/b/a CR England
P.O. Box 953086
St. Louis, Missouri 63195

Firstline Funding Group
Attn: Lori Gustaf, President
Post Office Box 328
Madison, South Dakota 57042

Love's Solutions, LLC
Attn: John Akers,
Senior Group Manager
10601 N. Pennsylvania Street
Oklahoma City, Oklahoma 73120

Next Day Funding
P.O. Box 640
Chicago Heights, Illinois 60412

OTR Solutions
P.O. Box 1175760
Atlanta, Georgia 30368-7576

Phoenix Capital Group
P.O. Box 1415
Des Moines, Iowa 50305

Project44
222 W. Merchandise Mart Plaza #1744
Chicago, Illinois 60654

RTS Financial Service, Inc.
P.O. Box 840267
Dallas, Texas 75284

Saint John Capital Corp.
3 S. Prospect Avenue #1
Park Ridge, Illinois 60068

TBS Factoring Service
7740 NW 85th Terrace
Oklahoma City, Oklahoma 73132

Transam Financial Services
d/b/a TAFS
P.O. Box 872632
Kansas City, Missouri 64187

Abilene Motor Express, Inc.
c/o Setliff Law
4940 Dominion Boulevard
Glen Allen, Virginia 23060

Valoroo
Attn: Nick Schrock, CEO & Owner
9466 Black Mountain Road, #125
San Diego, California 92126

Wex Factoring, LLC
d/b/a Fleet One
P.O. Box 94565
Cleveland, Ohio 44101

E2Open
915 E. 32nd Street, Suite B
Holland, Michigan 49423-9123

U.S. Securities & Exchange
Commission
Office of Reorganization
950 E. Paces Ferry Rd., NE, Ste. 900
Atlanta, Georgia 30326-1382

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

U.S. Small Business Administration
7825 Baymeadows Way, Suite 100-B
Jacksonville, Florida 32256

MDD d/b/a Denney Transport, Ltd.
5000 E. 74th Avenue
Commerce City, Colorado 80022

Apex Capital Corp.
Attn: Pam Bates
301 Commerce, Suite 1000
Fort Worth, Texas 76102-4193

Advance Business Capital, LLC
c/o Jason Burnette, Esq.
GrayRobinson, P.A.
50 N. Laura Street, Suite 1100
Jacksonville, Florida 32202

U.S. Small Business Administration
2 North Street, Suite 320
Birmingham, Alabama 35203

Illinois Department of Revenue
Post Office Box 19035
Springfield, Illinois 62794-9035

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, Florida 32399-0100

Compass Funding Solutions, LLC
7531 S. Ferdinand Avenue
Bridgeview, Illinois 60455-1211

Mark J. Wolfson, Esq.
Foley & Lardner, LLP
100 North Tampa Street, Suite 2700
Tampa, Florida 33602-5810

BIH Express, Inc.
Attn: Adila Husic Okanovic
111 Kelly Court
Bowling Green, Kentucky 42101

EXHIBIT “A”

September 5, 2023

Mr. Omar Singh
Surge Transportation, Inc.
705 Wells Road, Suite 300
Orange Park, FL 32073

SCOPE OF SERVICES

Dear Omar:

This Scope of Services along with the accompanying Agreement confirms our understanding of the Services I will provide for Surge Transportation, Inc. (the Client) during the calendar year 2023.

Services

I will serve as an advisor and assist, as needed, with the following services:

1. Adjustment of McLeod Software setup and settings;
2. Work with client staff to establish/modify processes for recording transactions for efficiency, accuracy of reporting, and cost reduction (where applicable);
3. Preparing and/or reviewing supporting documents pertaining to the 2023 interim financials;
4. Other additional tasks deemed appropriate and assigned by Omar Singh, Tadina Ross, and Jeannie Martinez assuming these tasks fall within my expertise.
*If any of these additional tasks appear to fall outside my expertise, I will notify you and we will discuss whether to proceed with the tasks in question and what additional actions may be needed in advance of performing the task (i.e. training, research, etc) to complete the task with the appropriate degree of accuracy and efficiency.

Accountants' Responsibilities

In performing my work, I will be relying on the accuracy and reliability of information received from you. I have no responsibility to update results for events and circumstances that occur after the termination of our engagement.

I am not required to verify the accuracy or completeness of the information you will provide to me for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, I will not express an opinion or a conclusion nor provide any assurance on financial statements under or as a result of our engagement.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Surge Transportation, Inc.
September 5, 2023
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I, in my sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

You have the following overall responsibilities that are fundamental to our undertaking the engagement:

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of any financial statements I assist with.
- b. The preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement.
- g. To provide me with:
 - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - ii. Additional information that I may request from you for the purpose of our engagement; and
 - iii. Unrestricted access to persons within the entity of whom I determine it necessary to make inquiries.

Management is responsible for and agrees to making all management decisions and performing all management functions, and designating an individual with suitable skill, knowledge, or experience to oversee any bookkeeping services, tax services, or other nonattest services that I provide. You are responsible for evaluating the adequacy and results of those services and accepting responsibility for such services.

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Administration, Fees and Other

I estimate that my fees for these services will be as follows:

1. Services will be performed remotely on a per hour basis at a rate of \$240 per hour. Services performed on-site will be performed on a per hour basis at a rate of \$270 per hour. Any travel time will be billed at half on-site rate.
2. Any out of pocket costs will be billed as incurred.

This fee estimate is based on the number of hours to be spent, the complexity of the services, and the level of experience pertaining to the engagement. The fee estimate is also based on the expected timely cooperation of your personnel and third party providers and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, my fees will be increased accordingly.

My invoices for these fees will be rendered as work progresses and are payable on presentation. Invoices remaining unpaid for more than 30 days will bear a service charge of 1½% per month. A retainer will be collected in advance of any on-site visit in the amount of the estimated fees and expenses of the visit. Additional details may be found in the Terms and Conditions of the accompanying agreement under "Billing and Payment."

I appreciate the opportunity to be of service to you and believe this Scope of Services accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this Scope of Services and the accompanying Agreement, please sign below to indicate your acknowledgement of, and agreement with, the terms and return the Scope of Services and accompanying Agreement to me.

Sincerely,

Daniel E. Larson, CPA, CMA

Daniel E. Larson, CPA, CMA

RESPONSE

Acknowledged and agreed to on behalf of Surge Transportation, Inc. by:

Signature: _____ Date: _____

Title: _____

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TERMS AND CONDITIONS ("Agreement")

Scope of Services. This Agreement states the scope of services to be provided by me to Client as more fully defined in the Scope of Services accompanying these terms. Should services not subject to a separate Scope of Services be provided in addition to those listed in the accompanying Scope of Services, Client agrees that such services do not imply or express any obligation on the part of myself to perform any other service not listed under Scope of Services. In order to provide the services outlined in the Scope of Services and subject to these Terms and Conditions, Client agrees to furnish me with complete and accurate information as requested and required by me to complete the services. Failure to provide the necessary information may cause delays in my provision of services. Client may request that I perform additional services not contemplated in the Scope of Services. If this occurs, I will communicate with Client regarding the scope and estimated cost of these additional services. Engagements for additional services may necessitate that I amend this Agreement or issue a separate Scope of Services to reflect the obligations of both parties. In the absence of any other written communications from me documenting additional services, my services will be limited to and governed by this Agreement and the accompanying Scope of Services contained herein.

All work product and deliverables provided by me to Client as a result of the services performed are for Client's internal use only and such use will be consistent with the intended use per the Scope of Services. If Client uses deliverable for any other purpose including but not limited to providing the deliverable(s) to 3rd parties, Client agrees to indemnify and hold me harmless from any claim(s) made against Client or myself in any way related to the deliverable(s). At times, I may issue draft products or deliverables which should not be relied upon by Client. Unless required by a regulatory or governing body, I will not update final products or deliverables for situations where I am made aware of events after providing the final product or deliverable.

I am sometimes asked to provide client references for the purpose of engaging a new company. Client agrees to allow me to use Client name and a general description of the services provided to Client in its general marketing and prospecting efforts. I may also provide contact information of key personnel within Client to a prospective client for purposes of discussing Client's opinion of my services.

I may refer certain relationships to Client during the course of the engagement. Such referral does not create a binding commitment between myself and Client unless accompanied by a separate written contract. Client should conduct its own due diligence on all referrals and is the ultimate decision maker related to contracting/engaging a referral of mine.

During the course of my engagement with Client, I may make recommendations and inform you of the risk involved with such recommendations. It is the Client's decision as to whether or not to take my recommendation(s) on such positions in light of the risk involved. Client agrees to indemnify, defend and hold me harmless in the event its recommendations to Client are accepted by Client but ultimately disallowed by or on behalf of third parties including but not limited to governmental taxing agencies that may disallow such positions.

Limitation and Release of Liability. Client and I have discussed the risks and benefits of the services to be rendered and the fees for such services. Indemnified Persons, include but are not limited to past,

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present or future partners, principals, shareholders, officers, directors, members and employees of mine. Indemnified Persons shall not be liable for any consequential, incidental, indirect, punitive, or exemplary damages, or any lost profits, goodwill, savings or business opportunities under any legal theory arising out of this Agreement or the services to be performed hereunder. Indemnified Persons shall not be liable for any failure or delay due to any cause beyond its reasonable control. Client agrees to indemnify, defend, and hold me harmless from any claim arising out of or as a result of services performed in this Agreement. "Claim" is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against me. Client agrees to indemnify, defend and hold me harmless for audits conducted by or on behalf of third parties who may have an interest in the affairs of Client, such as governmental agencies or financial institutions.

Term. I reserve the right to withdraw from this Agreement including all engagements contemplated by such Agreement without completing the work for any reason including but not limited to Client failure to comply with the terms of this Agreement which includes Client's failure to pay fees in accordance with the terms of this Agreement. In addition, if I, in my sole discretion, believe a conflict has arisen affecting my ability to service Client, I may suspend or terminate services without completing the engagement.

Management Responsibility. Judgment is often required in resolving questions and applying certain provisions where the law or other regulatory guidance may not be clear, or where there may be conflicts between an authorities' interpretations of the law and other supportable positions. Authorities may assert other positions through examination or other inquiry, and the ultimate outcome of such matters can be unpredictable. Ultimately, Client agrees to assume all management responsibilities including making all management decisions; oversee my services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or expertise; accept responsibility for the timely submission to me of all information necessary to perform my work; evaluate the adequacy and results of my services and determine whether to implement those results; and establish and maintain internal controls, including monitoring ongoing activities.

Billing and Payment. My fees and billing frequency are outlined in the Scope of Services. My invoices are due upon receipt. My fee is dependent on the timely delivery, availability, quality, and completeness of the information Client provides to me pursuant to the Scope of Services. If I encounter situations that require me to devote substantially more time to the engagement than budgeted, I will contact you in advance and provide to you a revised estimate of my professional fees. Client has 30 days from the invoice date to review invoices and to communicate to me any disagreement in writing, after which Client waives the right to contest the invoices.

If payment is not received within 30 days of the invoice date, Client will be assessed interest charges of 1 ½% per month on the unpaid balance. A retainer will be collected in advance of any on-site visit in the amount of the estimated fees and expenses of the visit. At my discretion, I may require a Client to submit and maintain a retainer for future remote services to be provided.

I reserve the right to suspend or terminate work. If work is suspended or terminated, Client will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs incurred through the date of suspension or termination. You are also obligated to reimburse me for all costs and expenses incurred by me in the collection of my fees for this engagement, including, without

Surge Transportation, Inc.
September 5, 2023
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limitation, attorneys' fees and court costs. Additionally, if work is suspended or terminated, Client agrees that I will not be responsible for Client's failure to meet government and other deadlines, for any penalties or interest that may be assessed against Client resulting from Client's failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of work.

Requests for/Disclosure of Information. All information Client provides to me in connection with this Agreement will be maintained by Client on its servers. Any information maintained by me outside of Client's servers will be held on a strictly confidential basis. If I receive a summons or subpoena requesting that I produce documents from this engagement or testify about this engagement and I am not prohibited from doing so by law, regulation or court order, I agree to inform Client of such requests as soon as practicable. Client may, within the time permitted for me to respond to any request, initiate such legal action as Client deems appropriate to protect information from discovery. If Client takes no action within the time permitted for me to respond, or if Client's action does not result in a judicial order protecting me from supplying requested information, I may construe your inaction or failure as consent to comply with the request. Client agrees to reimburse me for professional time and expenses as well as the fees and expenses of my counsel incurred in responding to such requests.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, Client, Client's employees, or Client's agents may be waiving this privilege. To protect this right to privileged communication, please consult with me or Client's attorney prior to disclosing any information about my tax advice. Should Client decide that it is appropriate for me to disclose any potentially privileged communication, Client agrees to provide me with written, advance authority to make that disclosure.

Dispute Resolution. If a dispute arises out of or relates to this Agreement including the Scope of Services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try in good faith to settle the dispute by mediation pursuant to the guidelines established by the American Arbitration Association (AAA) under the Professional Accounting and Related Services Dispute Resolution Rules before resorting to arbitration, litigation, or some other dispute-resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in Flagler County, Florida. The mediation will be treated as a settlement discussion and therefore will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties while the cost of any outside legal representation for each party shall be borne by that party.

In the event mediation is unsuccessful, the courts of the state of Florida shall have jurisdiction over the parties and all disputes between Client and I. Both parties agree to submit all disputes to the Flagler County Clerk of Court. The law of the state of Florida shall govern all such disputes.

Data Use, Protection and Security. I am not a host for any Client information. Client is expected to retain all financial and non-financial information. Client is expected to maintain control over its

Surge Transportation, Inc.
September 5, 2023
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accounting systems including the licensing of applications and the hosting of applications and data. I do not provide electronic security or back-up services for any of Client's data or records. Giving me access to Client's accounting system does not make me a host of information contained within.

My records retention policy requires the return of all original records and documents back to Client by the conclusion of the engagement. Client's records are the primary records for Client's operations and comprise the backup and support for Client's financial reports and tax returns. I will provide you with a copy of any records, files, or templates I create, but my records and files are the property of myself and are not a substitute for Client's own records.

Privacy and Electronic Communication. In the interest of facilitating services to Client, I may communicate by use of electronic services and send data over the internet, including, but not limited to electronic mail. Such communications may include information that is confidential to Client. I will use reasonable efforts to keep such communications secure in accordance with obligations under applicable laws and professional standards. Client recognizes and accepts that I have no control over the unauthorized interception of these communications once they have been sent, and Client consents to my use of these electronic devices and the electronic transmission of data that may be confidential to Client during this Agreement.

Severability. If any provision of this Agreement is deemed in a court of law to be invalid, unenforceable, or void, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement, and the parties agree that the portion deemed to be invalid, unenforceable, or void, will be deemed amended, reduced in scope, or otherwise modified only to the extent required for purposes of validity and enforcement in the jurisdiction of Flagler County, Florida.

Assignment. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, representatives, successors and permitted assigns. This Agreement may not be voluntarily assigned in whole or in part by either party without the prior written consent of the other.

Entire Agreement. This Agreement and its attachments including any Scope(s) of Services, contain the entire agreement between Client and I with respect to services specified and supersede all prior and contemporaneous agreements, negotiations and understandings regarding these services. All modifications, claims, and requests, pursuant to or in addition to this Agreement, are to be made only by mutual written consent. There are no other understandings, statements, promises or inducements, oral or otherwise, contrary or supplementary to the terms of this Agreement and its attachments.

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

In re)
SURGE TRANSPORTATION, INC.,¹) Case No.: 3:23-bk-1712
Debtor.) Chapter 11
_____)

AFFIDAVIT OF PROPOSED ACCOUNTANT

STATE OF COLORADO)
COUNTY OF DENVER)

I, Daniel E. Larson, state under oath:

1. I am a Certified Public Accountant.
2. I maintain an office at 47 San Carlos Drive, Palm Coast, Florida 32137.
3. My office telephone number is (317) 771-3908.
4. I possess 17 years of experience as an accountant. I graduated from the University of Wisconsin-Superior in 2005 with honors.
5. I will be providing the non-tax-related accounting services set forth in the “Scope of Services” attached as **Exhibit A** to the affidavit during the pendency of this Chapter 11 case.

¹ The Federal Employer Identification Number of the Debtor is 81-224742. The principal address of the Debtor is 7077 Bonneval Road, Suite 550, Jacksonville, Florida 32216.

6. Debtor will pay an agreed hourly rate of \$240 per hour for off-site work, \$270 per hour for work performed on-site. Additionally, I will be reimbursed for travel time at one half the on-site rate and will be reimbursed for my out-of-pocket costs.

7. I will not be involved in the preparation of budgets, monthly operating reports, the development of a Plan of Reorganization, any analyses that are a part of the reorganization process or any accounting services relating to this Chapter 11 case.

8. I am unaware of any other relationship or affiliation between myself and any of the creditors of the Debtor.

9. I have not agreed to share any compensation or reimbursement awarded in this case with any other person.

10. Except as set forth above, I do not represent an interest adverse to the estate on the matters for which I am to be employed. I believe therefore that my employment provide accounting services to the Debtor, is appropriate under 11 U.S.C. § 327(b) and Rules 2014 and 5002, Federal Rules of Bankruptcy Procedure.

11. I have read the above and foregoing affidavit. As required by Rule 2014, Federal Rules of Bankruptcy Procedure, and 28 U.S.C. § 1746, I declare under penalty of perjury that the statements made herein are true and correct.

FURTHER AFFIANT SAYETH NOT.

Dated: September 21, 2023.

Daniel E. Larson CPA
Daniel E. Larson, CPA

ACKNOWLEDGMENT

STATE OF Colorado)
COUNTY OF Denver)

The foregoing instrument was sworn to and acknowledged before me, in my physical presence, this 21 day of September, 2023, by Daniel E. Larson, who is personally known to me or who has produced Florida driver's license as identification.

REBECCA L ROSEBEARY
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID# 20184017096
MY COMMISSION EXPIRES APRIL 19, 2026

Rebecca Rosebeary
Notary Public, State of Colorado
Name: Rebecca Rosebeary
My Commission Expires: April 19, 2026
My Commission Number is: 20184017096