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SURG:CorporateOverheadMember 2024-06-30 0001392694 SURG:CorporateOverheadMember 2023-12-31 0001392694 srt:MaximumMember 2024-01-01 2024-06-30 0001392694 us-gaap:DomesticCountryMember 2024-06-30 0001392694 us-gaap:StateAndLocalJurisdictionMember 2024-06-30 iso4217:USD xbrli:shares iso4217:USD xbrli:shares xbrli:pure Â Â Â UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 Â FORM 10-Q Â (Mark One) Â â˜’ QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 Â For the quarterly period ended June 30, 2024 Â or Â â˜ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934 Â For the transition period from _____ to _____ Â Commission file number 001-40992 Â SURGEPAYS, INC. (Exact name of registrant as specified in its charter) Â Nevada Â 98-0550352 (State or other jurisdiction of incorporation or organization) Â (I. R. S. Employer Identification No.) Â 3124 Brother Blvd, Suite 104 Â Â Bartlett TN Â 38133 (Address of principal executive offices) Â (Zip Code) Â 901-302-9587 (Registrantâ€™s telephone number, including area code) Â Not applicable (Former name, former address, and former fiscal year, if changed since last report) Â Securities registered pursuant to Section 12(b) of the Act: Â Title of each class Â Trading Symbol(s) Â Name of each exchange on which registered Common Stock Â SURG Â The Nasdaq Stock Market LLC (Nasdaq Capital Market) Common Stock Purchase Warrants Â SURGW Â The Nasdaq Stock Market LLC (Nasdaq Capital Market) Â Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes â˜’ No â˜ Â Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Â§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes â˜’ No â˜ Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of â€œlarge accelerated filer,â€ â€œaccelerated filer,â€ â€œsmaller reporting company,â€ and â€œemerging growth companyâ€ in Rule 12b-2 of the Exchange Act. Â Large accelerated filer â˜ Accelerated filer â˜ Non-accelerated filer â˜’ Smaller reporting company â˜’ Â Emerging growth company â˜ Â If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act. â˜ Â Indicate by check mark whether the registrant is a shell company (as defined in rule 12b-2 of the Exchange Act). Yes â˜ No â˜’ Â The number of shares of the registrantâ€™s common stock outstanding as of August 12, 2024 was 19,744,883 shares. Â Â Â Â Â Â SurgePays, Inc. and Subsidiaries Â Â Â Page(s) Â Â Â Report of Independent Registered Public Accounting Firm (PCAOB ID No. 910) Â Â Â Â Consolidated Balance Sheets Â 3 Â Â Â Consolidated Statements of Operations Â 4 Â Â Â Consolidated Statements of Changes in Stockholdersâ€™ Equity Â 5 - 6 Â Â Â Consolidated Statements of Cash Flows Â 7 Â Â Â Notes to Consolidated Financial Statements Â 8- 61 Â 2 Â Â SurgePays, Inc. and Subsidiaries Consolidated Balance Sheets Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â (Unaudited)Â Â Â Â Â Â Â Â Â Â AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Current AssetsÂ Â Â Â Â Â Â Â CashÂ $38,434,580Â Â $14,622,060Â Accounts receivable - netÂ Â 1,412,177Â Â Â 9,536,074Â InventoryÂ Â 8,363,434Â Â Â 9,046,594Â Prepaids and otherÂ Â 507,927Â Â Â 161,933Â Total Current AssetsÂ Â 48,718,118Â Â Â 33,366,661Â Â Â Â Â Â Â Â Â Property and equipment - netÂ Â 221,075Â Â Â 361,841Â Â Â Â Â Â Â Â Â Other AssetsÂ Â Â Â Â Â Â Note receivableÂ Â 176,851Â Â Â 176,851Â Intangibles - netÂ Â 1,799,716Â Â Â 2,126,470Â Internal use software development costs - netÂ Â 428,010Â Â Â 539,424Â GoodwillÂ Â 4,166,782Â Â Â 1,666,782Â Investment in CenterComÂ Â 498,273Â Â Â 464,409Â Operating lease - right of use asset - netÂ Â 396,475Â Â Â 387,869Â Deferred income taxes - netÂ Â -Â Â Â 2,835,000Â Total Other AssetsÂ Â 7,466,107Â Â Â 8,196,805Â Â Â Â Â Â Â Â Â Total AssetsÂ $56,405,300Â Â $41,925,307Â Â Â Â Â Â Â Â Â Liabilities and StockholdersÂ€™ EquityÂ Â Â Â Â Â Â Â Â Â Â Â Current LiabilitiesÂ Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $4,297,557Â Â $6,439,120Â Accounts payable and accrued expenses - related partyÂ Â 499,853Â Â Â 1,048,224Â Accounts payable and accrued expenses Â Â 499,853Â Â Â 1,048,224Â Accrued income taxes payableÂ Â 100,000Â Â Â 570,000Â Deferred revenueÂ Â -Â Â Â 20,000Â Operating lease liabilityÂ Â 96,332Â Â Â 43,137Â Note payable - related partyÂ Â 1,606,654Â Â Â 4,584,563Â Total Current LiabilitiesÂ Â 6,600,396Â Â Â 12,705,044Â Â Â Â Â Â Â Â Â Long Term LiabilitiesÂ Â Â Â Â Â Â Note payable - related partyÂ Â 2,730,796Â Â Â -Â Notes payable - SBA governmentÂ Â 474,758Â Â Â 460,523Â Notes payable Â Â 474,758Â Â Â 460,523Â Operating lease liabilityÂ Â 317,470Â Â Â 356,276Â Total Long Term LiabilitiesÂ Â 3,523,024Â Â Â 816,799Â Â Â Â Â Â Â Â Â Total LiabilitiesÂ Â 10,123,420Â Â Â 13,521,843Â Â Â Â Â Â Â Â Â Stockholdersâ€™ EquityÂ Â Â Â Â Â Â Common stock, $0.001 par value, 500,000,000 shares authorized 19,431,549 and 14,403,261 shares issued and outstanding, respectivelyÂ Â 19,435Â Â Â 14,404Â Additional paid-in capitalÂ Â 72,967,169Â Â Â 43,421,019Â Accumulated deficitÂ Â (26,827,373)Â Â (15,186,203) Stockholdersâ€™ equityÂ Â 46,159,231Â Â Â 28,249,220Â Non-controlling interestÂ Â 122,649Â Â Â 154,244Â Total Stockholdersâ€™ EquityÂ Â 46,281,880Â Â Â 28,403,464Â Â Â Â Â Â Â Â Â Total Liabilities and Stockholdersâ€™ EquityÂ $56,405,300Â Â $41,925,307Â Â The accompanying notes are an integral part of these unaudited consolidated financial statements Â 3 Â Â SurgePays, Inc. and Subsidiaries Consolidated Statements of Operations (Unaudited) Â Â Â Â Â Â Â Â Â Â Â Â For the Three Months Ended June 30,Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â Â 2023Â Â 2024Â Â Â 2023Â Â Â Â Â Â Â Â Â Â Â Â RevenuesÂ $15,085,699Â Â $35,886,433Â Â $46,514,834Â Â $70,662,876Â Â Â Â Â Â Â Â Â Â Â Â Costs and expensesÂ Â Â Â Â Â Â Â Â Â Â Â Â Cost of revenuesÂ Â 18,528,774Â Â Â 25,860,705Â Â Â 41,775,243Â Â Â 52,942,665Â General and administrative expensesÂ Â 7,432,978Â Â Â 3,823,227Â Â Â 13,863,783Â Â Â 6,812,648Â Total costs and expensesÂ Â 25,961,752Â Â Â 29,683,932Â Â Â 55,639,026Â Â Â 59,755,313Â Â Â Â Â Â Â Â Â Â Â Â Income (loss) from operationsÂ Â (10,876,053)Â Â 6,202,501Â Â Â (9,124,192)Â Â 10,907,563Â Â Â Â Â Â Â Â Â Â Â Â Other income (expense)Â Â Â Â Â Â Â Â Â Â Â Â Interest expenseÂ Â (116,722)Â Â (156,267)Â Â (249,305)Â Â (348,593) Other incomeÂ Â 636,868Â Â Â -Â Â Â 636,868Â Â Â -Â Â Gain on investment in CenterComÂ Â 17,711Â Â Â 10,713Â Â Â 33,864Â Â Â 43,742Â Total other income (expense) - netÂ Â 537,857Â Â Â (145,554)Â Â 421,427Â Â (304,851) Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss) before provision for income taxesÂ Â (10,338,196)Â Â 6,056,947Â Â Â (8,702,765)Â Â 10,602,712Â Â Â Â Â Â Â Â Â Â Â Â Provision for income tax benefit (expense)Â Â (2,547,000)Â Â -Â Â Â (2,970,000)Â Â -Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss) including non-controlling interestÂ Â (12,885,196)Â Â 6,056,947Â Â Â (11,672,765)Â Â 10,602,712Â Â Â Â Â Â Â Â Â Â Â Â Non-controlling interestÂ Â (19,431)Â Â 90,955Â Â Â (31,595)Â Â 90,379Â Â Â Â Â Â Â Â Â Â Â Â Net income (loss) available to common stockholdersÂ $(12,865,765)Â $5,965,992Â Â $(11,641,170)Â $10,512,333Â Â Â Â Â Â Â Â Â Â Â Â Earnings per share - attributable to common stockholdersÂ Â Â Â Â Â Â Â Â Â Â Â Â BasicÂ $(0.66)Â $0.42Â Â $(0.63)Â $0.74Â DilutedÂ $(0.66)Â $0.40Â Â $(0.63)Â $0.71Â Â Â Â Â Â Â Â Â Â Â Â Weighted average number of shares outstanding - attributable to common stockholdersÂ Â Â Â Â Â Â Â Â Â Â Â Â BasicÂ Â 19,431,549Â Â Â 14,191,083Â Â Â 18,562,416Â Â Â 14,154,163Â DilutedÂ Â 19,431,549Â Â Â 15,076,466Â Â Â 18,562,416Â Â Â 14,811,785Â Â The accompanying notes are an integral part of these unaudited consolidated financial statements Â 4 Â Â SurgePays, Inc. and Subsidiaries Consolidated Statements of Changes in Stockholdersâ€™ Equity For the Three and Six Months Ended June 30, 2024 (Unaudited) Â Â Â Â Â Â Â Â Â Â Â Â Common StockÂ Â Additional Paid-inÂ Â AccumulatedÂ Â Non-ControllingÂ Â Total Stockholdersâ€™Â Â Â SharesÂ Â AmountÂ Â CapitalÂ Â DeficitÂ Â InterestÂ Â EquityÂ Â Â Â Â Â Â Â Â Â Â Â Â

activitiesÂ Â Â Â

no market data, which require the Company to develop its own assumptions. Â 16 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The determination of fair value and the assessment of a measurementâ€™s placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Managementâ€™s assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values. Â The Companyâ€™s financial instruments, including cash, accounts receivable, note receivable, accounts payable and accrued expenses, and accounts payable and accrued expenses â€“ related party, are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments. Â ASC 825-10 â€œFinancial Instrumentsâ€ allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value (â€œfair value optionâ€). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments. Â Cash and Cash Equivalents and Concentration of Credit Risk Â For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents. Â The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits. Â 17 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Accounts Receivable Â Accounts receivable are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral. Â Management periodically assesses the Companyâ€™s accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made. Â Allowance for doubtful accounts was $17,525 at June 30, 2024 and December 31, 2023, respectively. Â There was bad debt expense of $0 for the three and six months ended June 30, 2024 and 2023, respectively. Â Bad debt expense (recoveries) is recorded as a component of general and administrative expenses in the accompanying consolidated statements of operations. Â Inventory Â Inventory primarily consists of tablets, cell phones and sim cards used for the Companyâ€™s subsidized Mobile Virtual Network Operator business segment. Inventories are stated at the lower of cost or net realizable value using the average cost valuation method. Â There was no provision for obsolescence for the three and six months ended June 30, 2024 and 2023, respectively. Â At June 30, 2024 and December 31, 2023, the Company had inventory of $8,363,434 and $9,046,594, respectively. Â 18 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Â Management evaluates the recoverability of the Companyâ€™s identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 â€œImpairment or Disposal of Long-Lived Assets.â€ Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Companyâ€™s business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets. Â If impairment is indicated based on a comparison of the assetsâ€™ carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Property and Equipment Â Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets. Â Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property or equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations. Â Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â 19 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Internal Use Software Development Costs Â We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations. Â Software development activities generally consist of three stages: Â (i) planning stage, (ii) application and infrastructure development stage, and (iii) post implementation stage. Â Costs incurred in the planning and post implementation stages of software development, including costs associated with the post-configuration training and repairs and maintenance of the developed technologies, are expensed as incurred. Â We capitalize costs associated with software developed for internal use when the planning stage is completed, management has authorized further funding for the completion of the project, and it is probable that the project will be completed and perform as intended. Costs incurred in the application and infrastructure development stages, including significant enhancements and upgrades, are capitalized. Capitalization ends once a project is substantially complete, and the software and technologies are ready for their intended purpose. There is judgment involved in estimating the stage of development as well as estimating time allocated to a particular project. A significant change in the time spent on each project could have a material impact on the amount capitalized and related amortization expense in subsequent periods. Â We amortize internal use software development costs using a straight-line method over a three-year (3) estimated useful life, commencing when the software is ready for its intended use. The straight-line recognition method approximates the manner in which the expected benefit will be derived. We determined the life of internal use software based on historical software upgrades and replacement. Â On an ongoing basis, we assess if the estimated remaining useful lives of capitalized projects continue to be reasonable based on the remaining expected benefit and usage. If the remaining useful life of a capitalized project is revised, it is accounted for as a change in estimate and the remaining unamortized cost of the underlying asset is amortized prospectively over the updated remaining useful life. Â 20 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â We also evaluate internal use software for abandonment and use that as a significant indicator for impairment on a quarterly basis. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Right of Use Assets and Lease Obligations Â The Right of Use Asset and Lease Liability reflect the present value of the Companyâ€™s estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate. Â Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Companyâ€™s operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities. Â As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment. Â See Note 8 regarding operating leases. Â 21 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Revenue Recognition Â The Company recognizes revenue in accordance with ASC 606 to align revenue recognition more closely with the delivery of the Companyâ€™s services and will provide financial statement readers with enhanced disclosures. In accordance with ASC 606, revenue is recognized when a customer obtains control of promised services. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. Â To achieve this core principle, the Company applies the following five steps: Â Step 1: Identify the contract(s) with customers Step 2: Identify the performance obligations in the contract Step 3: Determine the transaction price Step 4: Allocate the transaction price to performance obligations Step 5: Recognize revenue when the entity satisfies a performance obligation Â Identify the contract with a customer Â A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each partyâ€™s rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customerâ€™s intent and ability to pay the promised consideration. The Company applies judgment in determining the customerâ€™s ability and intention to pay, which is based on a variety of factors including the customerâ€™s historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer. Â Identify the performance obligations in the contract Â Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation. Â 22 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Determine the transaction price Â The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Companyâ€™s judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Companyâ€™s contracts contain a significant financing component and there are no contracts with variable consideration. Â Allocate the transaction price to performance obligations in the contract Â If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations. Â Recognize revenue when or as the Company satisfies a performance obligation Â The Company satisfies performance obligations either over time or at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring a promised service to a customer. Â The following reflects additional discussion regarding our revenue recognition policies for each of our material revenue streams. For each revenue stream we do not offer any returns, refunds or warranties, and no arrangements are cancellable. Additionally, all contract consideration is fixed and determinable at the initiation of the contract. Â 23 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Performance obligations for Torch and LogicsIQ are satisfied when services are performed. Performance obligations for ECS and SB are satisfied at point of sale. For each of our revenue streams we only have a single performance obligation. Â Mobile Virtual Network Operators Â SurgePhone Wireless (â€œSPWâ€) and Torch Wireless are licensed to provide subsidized mobile broadband services through the ACP to qualifying low-income customers to all fifty (50) states. Revenues are recognized when an ACP application is completed and accepted. Each month we reconcile subscriber usage to ensure the service was utilized. A monthly file is submitted to the Universal Service Administrative Company for review and approval, at which time we have completed our performance obligation and recognize accounts receivable and revenue. Revenues are recorded in the month when services were rendered, with payment typically received on the 28th of the following month. Â Lead Generation Services Â LogicsIQ, Inc. is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues are earned from our lead generation retained services offerings and call center activities through CenterCom (40% investment ownership). Â Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. Â Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations. Â Effective February 1, 2023, LogicsIQ started offering call center services to existing clients. These services are similar in nature to the services CenterCom offers LogicsIQ. Effective January 1, 2024, the Company no longer provides these services. Â The total revenue from these services for the three months ended June 30, 2024 and 2023, was $0 and $443,244, respectively. Â The total revenue from these services for the six months ended June 30, 2024 and 2023, was $0 and $871,030, respectively. Â 24 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. At the time of delivery of leads and the creation of retained cases (customers are qualified at this point), our performance obligation has been completed and revenues are recognized. Arrangements with customers do not provide the customer with the right to take possession of our software or platform at any time. Once the advertising is delivered, it is non-refundable. Â Comprehensive Platform Services Â Revenues are generated through the sale of telecommunication products such as mobile phones, wireless top-up refills, and other mobile related products. At the time in which our products are sold through our online web portal (point of sale), our performance obligation is considered complete. At point of sale (completion of performance obligation), our web portal platform initiates an automated clearing house transaction (ACH) resulting in the recording revenue. Â Contract Liabilities (Deferred Revenue) Â Contract liabilities represent deposits made by customers before the satisfaction of performance obligation and recognition of revenue. Upon completion of the performance obligation(s) that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized. Â At June 30, 2024 and December 31, 2023, the Company had deferred revenue of $0 and $20,000, respectively. Â The following represents the Companyâ€™s disaggregation of revenues for the six months ended June 30, 2024 and 2023: Â Schedule of Disaggregation of Revenue from

Contracts with Customers Â Â For the Six Months Ended June 30,Â Â Â Â 2024Â Â Â 2023Â Â RevenueÂ Â RevenueÂ Â Â % of RevenuesÂ Â Â RevenueÂ Â Â % of RevenuesÂ Â Â Â Â

$474,758Â Â Â 35 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Notes Payable â€“ Related Parties Schedule of Notes PayableÂ Â The following is a summary of the Companyâ€™s Notes Payable - Related Parties: Â Â Â 1Â Â 1Â Â 2Â Â TotalÂ Balance - December 31, 2022Â $-Â Â $5,134,563Â Â $467,385Â Â $5,601,948Â RepaymentsÂ Â -Â Â Â (550,000)Â Â Â (467,385)Â Â Â (1,017,385) Balance - December 31, 2023Â Â -Â Â Â 4,584,563Â Â Â Â -Â Â Â 4,584,563Â Reclassification of principal into one single noteÂ Â 4,584,563Â Â Â Â (4,584,563)Â Â -Â Â Â -Â Reclassification of accrued interest payable into one single noteÂ Â 498,991Â Â Â -Â Â Â -Â Â Â 498,991Â RepaymentsÂ Â (746,104)Â Â -Â Â Â -Â Â Â (746,104) Balance - June 30, 2024Â $4,337,450Â Â $-Â Â $-Â Â $4,337,450Â Â 1Activity is with the Companyâ€™s Chief Executive Officer and Board Member (Kevin Brian Cox). Â At December 31, 2023, of the total $4,584,563 due, the Company owed $558,150 that had not been repaid (due December 31, 2023), the balance of $4,026,413 was due December 31, 2024. The Chief Executive Officer waived any events of default as of December 31, 2023. Â On March 12, 2024, as approved by the Audit Committee, the Company consolidated all remaining outstanding principal ($4,584,563) and accrued interest payable ($498,991) into one note totaling $5,083,554. This note bears interest at 10% (with a default interest rate of 15%) and will be repaid ratably over a period of 36 months aggregating $5,905,427 in total payments to be made (inclusive of interest). Each monthly payment will be $164,039. The note is unsecured. The Note is expected to be repaid in full by December 2026. Â 2Activity was with David May, who is a Board Member. The note of $467,385 and related accrued interest of $63,641 (aggregate $531,026) was repaid in 2023. The note bore interest at 10% and was unsecured. Â The following is a detail of the Companyâ€™s Notes Payable - Related Parties: Â Schedule of Notes Payable - Related Parties Notes Payable - Related Parties Note HolderÂ Issue DateÂ Maturity DateÂ Interest RateÂ Â Default Interest RateÂ Â CollateralÂ June 30, 2024Â Â December 31, 2023Â Note #1Â December 31, 2023Â December 31, 2026Â Â Â 10.00%Â Â Â 15.00%Â NoneÂ $4,337,450Â Â $-Â Note #2Â December 31, 2022Â December 31, 2023Â Â Â 10.00%Â Â Â 0.00%Â NoneÂ Â -Â Â Â Â 4,584,563Â Â Â Â

transaction by which SurgePays sold True Wireless to Blue Skies. During the litigation of CJ-2021-5327 described above, SurgePays learned information that showed Mike Fina breached his duties owed to True Wireless during his employment and consulting work for True Wireless prior to SurgePaysâ€™ sale of True Wireless to Blue Skies. SurgePays alleges that Mike Fina conspired with the other defendants to damage True Wireless thereby harming the value of the company and causing its eventual sale at a greatly reduced price. SurgePays asserts claims for (i) breach of contract; (ii) breach of fiduciary duty; (iii) fraud; (iv) tortious interference; and (v) unjust enrichment. At this stage, no defendant has asserted a counterclaim against SurgePays. SurgePays filed a Second Amended Petition on January 27, 2023. Defendants Fina, Blue Skies, True Wireless, and Government Consulting Solutions filed a Motion to Dismiss on March 10, 2023. On June 29, 2023, the Court granted the Motion to Dismiss, ruling the claims asserted are â€œderivativeâ€ and could only be asserted by the True Wireless entity now owed by Blue Skies. The Court rejected SurgePaysâ€™ request to certify this ruling for immediate appeal. Defendant Misty Garrett filed a Motion for Summary Judgment seeking the same relief as the Motion to Dismiss granted by the Court. Upon granting this Motion, the Court also ruled the â€œderivativeâ€ claim issue could be certified for immediate appeal upon entry of the Courtâ€™s order, which is pending. Defendants Rob Rowlen and Terracom, LLC remain as defendants in the case after answering the Second Amended Petition. It is SurgePaysâ€™ intent to appeal the Courtâ€™s dismissal of Fina, Blue Skies, True Wireless, Government Consulting Solutions, and Misty Garrett, and to continue prosecuting the case against the other Defendants. At this stage, no attempts at settlement have been made. Â 45 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Aliotta and Vasquesz v SurgePays â€“ Litigation Â Robert Aliotta and Steve Vasquesz, on behalf of themselves and others similarly situated v. SurgePays, Inc. d/b/a Surge Logics, filed January 4, 2023, in the U.S. District Court for the Northern District of Illinois, Case No. 1:23-cv-00042. Plaintiffs allege violations of the Telephone Consumer Protection Act (TCPA) and the Florida Telephone Solicitations Act (FTSA) based on telephone solicitations allegedly made by or on behalf of SurgePays, Inc. Plaintiffs seek damages for themselves and seek certification of a class action on behalf of others similarly situated. Defendants intend to vigorously defend the action however most similar cases are eventually resolved by an out-of-court settlement. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and a Dismissal Order was entered by the Court on April 30, 2024. Â Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. Â Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. On February 13, 2024, in the Superior Court of California, Los Angeles County, Case No. 24 ST CV 03653, Consumer Attorney Marketing Group, LLC (â€œCAMGâ€) filed a complaint naming SurgePays, Inc. (the â€œCompanyâ€) a defendant and alleging claims for breach of contract, declaratory judgment and express and implied indemnity. The complaint demands that defendants indemnify CAMG for any damages or losses that CAMG may incur in the case Robert Aliotta, et al. v. SurgePays, Inc. d/b/a SurgeLogics, Case No. 23 C 00042, pending in the U.S. District Court for the Northern District of Illinois. CAMGâ€™s claims against the Company are solely based upon theories of participatory and vicarious liability. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and the parties await a Dismissal Order to be entered by the Court. Â 46 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â SurgePays â€“ Ambess Litigation Â On December 17, 2021, Ambess Enterprises, Inc. v SurgePays, Inc., Blair County Pa. case number 2021 GN 3222. Plaintiff alleges breach of contract and prays for damages of approximately $73,000, plus fees, costs and interest. Litigation counsel is managing the motion practice and discovery process. The case was settled and dismissed in 2023 for $60,000, which has been recorded as a component of general and administrative expenses. Â Note 9 â€“ Stockholdersâ€™ Equity Â At June 30, 2024, the Company had three (3) classes of stock: Â Common Stock Â -500,000,000 shares authorized -Par value - $0.001 -Voting at 1 vote per share Â Series A, Convertible Preferred Stock Â -13,000,000 shares authorized -none issued and outstanding -Par value - $0.001 -Voting at 10 votes per share -Ranks senior to any other class of preferred stock -Dividends - none -Liquidation preference â€“ none -Rights of redemption - none -Conversion into 1/10 of a share of common stock for each share held Â Series C, Convertible Preferred Stock Â -1,000,000 shares authorized -None issued and outstanding -Par value - $0.001 -Voting at 250 votes per share -Ranks junior to any other class of preferred stock -Dividends â€“ equal to the per share amount (as converted basis) as the common stockholders should the Board of Directors declare a dividend -Liquidation preference â€“ original issue price plus any declared yet unpaid accrued dividends -Rights of redemption - none -Conversion into 250 shares of common stock for each share held Â 47 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Securities and Incentive Plan Â In March 2023, the Companyâ€™s shareholders approved the 2022 Plan (the â€œPlanâ€) initially approved, authorized and adopted by the Board of Directors in August 2022. Â The Plan initially provided for the following: Â 1.3,500,000 shares of common stock 2.An annual increase on the first day of each calendar year beginning January 1, 2023 and ending on January 31, 2031 equal to the lesser of: Â a.10% of the common stock outstanding on the final day of the immediately preceding calendar year, or b.Such smaller amount of common stock as determined by the Board of Directors. Â 3.The shares may be issued as follows to directors, officers, employees, and consultants: Â a.Distribution equivalent rights b.Incentive share options c.Non-qualified share options d.Performance unit awards e.Restricted share awards f.Restricted share unit awards g.Share appreciation rights h.Tandem share appreciation rights i.Unrestricted share awards Â See the proxy statement filed with the SEC on January 19, 2023 for a complete detail of the Plan. Â Effective January 1, 2024, in accordance with the Plan, we increased the available amount of shares by 10% of the common stock outstanding on December 31, 2023, approximating an additional 1,400,000 shares of common stock. After this increase, total shares authorized and available to be issued under the Plan approximated 4,900,000 shares. Â Of the total shares authorized and available, the Company has reserved shares for its officers, directors and employees for non-vested shares that are expected to vest in accordance with the terms of the related employment agreements and stock options that may be converted into common stock. At June 30, 2024, the Company had sufficient authorized shares to settle any possible awards that vested or stock options eligible for conversion. Â 48 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Equity Transactions for the Six Months Ended June 30, 2024 Â Stock Issued for Cash - Capital Raise Â The Company issued 3,080,356 shares of common stock for gross proceeds of $17,249,994 ($5.60/share). Â In connection with the capital raise, the Company paid cash as direct offering costs totaling $1,395,000, resulting in net proceeds of $15,854,994. Â This offering was made pursuant to the Companyâ€™s registration statement on Form S-3 (File No. 333-273110) previously filed with the Securities and Exchange Commission (the â€œSECâ€) on July 3, 2023, as amended, and declared effective by the SEC on November 3, 2023. Â A preliminary and final prospectus supplement were filed with the Securities and Exchange Commission pursuant to Rule 424(b) under the Securities Act of 1933 (the â€œSecurities Actâ€) on January 17, 2024 and January 19, 2024, respectively. The Offering closed on January 22, 2024. Â Exercise of Warrants - Cash Â During 2024, the Company issued 1,860,308 shares of common stock in connection with the exercise of 1,860,308 warrants for $8,799,257 ($4.73/share). See warrant table below. Â Exercise of Warrants - Cashless Â During 2024, the Company issued 40,238 shares of common stock in connection with the cashless exercise of warrants ($0.001/share). The transaction had a net effect of $0 on stockholdersâ€™ equity. See warrant table below. Â Stock Issued for Services Â The Company issued 47,386 shares of common stock for services rendered, having a fair value of $411,740 ($3.85 - $7.34/share), based upon the quoted closing trading price. Â See separate discussion below for the issuance and related vesting of common stock granted to the Companyâ€™s officers and directors. Â 49 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Equity Transactions for the Year Ended December 31, 2023 Â Stock Issued for Services Â The Company issued 242,615 shares of common stock for services rendered, having a fair value of $1,290,024 ($4.19 - $9.40/share), based upon the quoted closing trading price. Â Exercise of Warrants - Cash Â The Company issued 43,814 shares of common stock upon the exercise of warrants with an exercise price of $4.73 for $207,240. Â Non-Vested Shares â€“ Related Parties (Officer and Directors) Â Chief Financial Officer Â In 2023, the Company granted common stock to its Chief Financial Officer (600,000 shares â€“ see Note 8), having a fair value of $3,114,000 ($5.19/share), based upon the quoted closing trading price. Â The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $1,458,725 and $0, respectively, related to vesting. Â Board Directors Â In 2023, the Company granted an aggregate 95,000 shares of common stock to various members of the Board of Directors, having a fair value of $519,500 ($5.14 - $5.53/share), based upon the quoted closing trading price. Â The shares will vest at the earlier to occur: Â -Board Member no longer serves in that capacity for any reason, except for reasons related to cause, -Occurrence of a change in control; and -5th anniversary of the effective date (2028) Â The Company records stock compensation expense over the five (5) year vesting period. All shares are expected to vest in accordance with the terms of the employment agreement. Â 50 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $51,950 and $0, respectively, related to vesting. Â Chief Executive Officer Â In 2024, the Company granted common stock to its Chief Executive Officer (500,000 shares â€“ see Note 8), having a fair value of $3,800,000 ($7.60/share), based upon the quoted closing trading price. Â The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $2,522,272 and $0, respectively, related to vesting. Â Director of Human Resources and Legal Services Â In 2024, the Company granted 100,000 shares of common stock to its Director of Human Resources and Legal Services, having a fair value of $672,000 ($6.72/share), based upon the quoted closing trading price. Â The shares will vest ratably over the period July 2024 â€“ December 2024. The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $446,047 and $0, respectively, related to vesting. Â For the six months ended June 30, 2024 and 2023, the Company recognized total stock compensation expense of $4,478,994 and $0 related to vesting. Â 51 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The following is a summary of the Companyâ€™s non-vested shares at June 30, 2024 and December 31, 2023. Schedule of Non-vested Shares Related Parties Â Â Â Â Â Â Weighted AverageÂ Non-Vested SharesÂ Number of SharesÂ Â Grant Date Fair ValueÂ Balance - December 31, 2022Â Â -Â Â Â $-Â GrantedÂ Â 695,000Â Â Â 5.24Â VestedÂ Â -Â Â Â -Â Cancelled/ForfeitedÂ Â -Â Â Â -Â Balance - December 31, 2023Â Â 695,000Â Â $5.24Â GrantedÂ Â 600,000Â Â $7.60Â VestedÂ Â -Â Â Â -Â Cancelled/ForfeitedÂ Â -Â Â Â -Â Balance - June 30, 2024Â Â 1,295,000Â Â $6.26Â Â Â Â Â Â Â Â Â Â Â Â Unrecognized CompensationÂ $3,096,972Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Weighted average period (years)Â Â 0.69Â Â Â Â Â Â The following is a detail of the common stock granted, which is subject to the vesting provisions noted above at June 30, 2024 and December 31, 2023, respectively. Â Schedule of Stock Granted Six Months Ended June 30, 2024Â Shares GrantedÂ Â Shares VestedÂ Â Non-Vested SharesÂ Chief Financial OfficerÂ Â -Â Â Â -Â Â Â -Â Chief Executive OfficerÂ Â 500,000Â Â Â -Â Â Â 500,000Â Board DirectorsÂ Â -Â Â Â -Â Â Â -Â Director of Human Resources and Legal ServicesÂ Â 100,000Â Â Â -Â Â Â 100,000Â Â Â Â 600,000Â Â Â -Â Â Â 600,000Â Â Year Ended December 31, 2023Â Shares GrantedÂ Â Shares VestedÂ Â Non-Vested SharesÂ Chief Financial OfficerÂ Â 600,000Â Â Â -Â Â Â 600,000Â Chief Executive OfficerÂ Â -Â Â Â -Â Â Â -Â Board DirectorsÂ Â 95,000Â Â Â -Â Â Â 95,000Â Director of Human Resources and Legal ServicesÂ Â -Â Â Â -Â Â Â -Â Â Â Â 695,000Â Â Â -Â Â Â 695,000Â Â 52 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Stock Options Â Stock option transactions for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Â Schedule of Stock Option Transactions Â Â Â Â Â Â Â WeightedÂ Â Â Â Â WeightedÂ Â Â Â Â Â Â AverageÂ Â Â Â Â AverageÂ Â Â Â Â Â Weighted AverageÂ Â Remaining ContractualÂ Â AggregateÂ Â Grant DateÂ Â Â Number ofÂ Â ExerciseÂ Â TermÂ Â IntrinsicÂ Â FairÂ Stock OptionsÂ OptionsÂ Â PriceÂ Â (Years)Â Â ValueÂ Â ValueÂ Outstanding - December 31, 2022Â Â 17,004Â Â Â $16.00Â Â Â 4.16Â Â $-Â Â Â Â Â Vested and Exercisable - December 31, 2022Â Â 6,801Â Â Â $16.00Â Â Â 4.16Â Â $-Â Â Â Â Â Unvested and non-exercisable - December 31, 2022Â Â 10,203Â Â Â $16.00Â Â Â 4.16Â Â $-Â Â Â Â Â GrantedÂ Â 104,272Â Â Â $6.45Â Â Â Â Â Â Â Â Â Â $5.53Â ExercisedÂ Â -Â Â Â $-Â Cancelled/ForfeitedÂ Â -Â Â Â $-Â Outstanding - December 31, 2023Â Â 121,276Â Â Â $7.79Â Â Â 6.47Â Â $-Â Â Â Â Â Vested and Exercisable - December 31, 2023Â Â 116,174Â Â Â $7.43Â Â Â 6.61Â Â $-Â Â Â Â Â Unvested and non-exercisable - December 31, 2023Â Â 5,101Â Â Â $16.00Â Â Â 3.16Â Â $-Â Â Â Â Â GrantedÂ Â -Â Â $-Â ExercisedÂ Â -Â Â $-Â Cancelled/ForfeitedÂ Â -Â Â $-Â Outstanding - June 30, 2024Â Â 121,276Â Â Â $7.79Â Â Â 5.97Â Â $-Â Â Â Â Â Vested and Exercisable - June 30, 2024Â Â 121,276Â Â Â $7.79Â Â Â 5.97Â Â $-Â Â Â Â Â Unvested and non-exercisable - June 30, 2024Â Â -Â Â $-Â Â Â -Â Â $-Â Â Â Â Â Â Six Months Ended June 30, 2024 Â Stock Options - Related Party â€“ Chief Financial Officer Â The remaining 5,101 stock options vested. Â Stock-based compensation expense for the three months ended June 30, 2024 and 2023 was $0 and $9,294, respectively. Â Stock-based compensation expense for the six months ended June 30, 2024 and 2023 was $6,196 and $18,587, respectively. Â 53 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Year Ended December 31, 2023 Â Stock Options - Related Party â€“ Chief Financial Officer Â 5,101 stock options vested. Â Stock Options - Employees Â The Company granted 104,272 seven (7) year stock options to various employees for services rendered, having a fair value of $576,625. These options have an exercise price of $6.45 per share. Â The fair value of these stock options was determined using a Black-Scholes option pricing model with the following inputs: Â Â Schedule of Fair Value of Stock Options Expected termÂ 7 yearsÂ Expected volatilityÂ Â 106% Expected dividendsÂ Â 0% Risk free interest rateÂ Â 3.88% Â 54 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Warrants Â Warrant activity for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Â Schedule of Warrants Activity Â Â Â Â Â Â Â Weighted AverageÂ Â Â Â Â Â Â Â WeightedÂ Â RemainingÂ Â AggregateÂ Â Â Number ofÂ Â AverageÂ Â ContractualÂ Â IntrinsicÂ WarrantsÂ WarrantsÂ Â Exercise PriceÂ Â Term (Years)Â Â ValueÂ Outstanding - December 31, 2022Â Â 5,681,392Â Â Â $5.05Â Â Â 1.85Â Â Â $10,026,387Â Vested and Exercisable - December 31, 2022Â Â 5,681,392Â Â Â $5.05Â Â Â 1.85Â Â Â $10,026,387Â Unvested - December 31, 2022Â Â -Â Â $-Â Â Â 0.00Â Â $-Â GrantedÂ Â -Â Â $-Â Â Â Â Â Â Â Â Â ExercisedÂ Â (43,814)Â $4.73Â Â Â Â Â Â Â Â Â Cancelled/ForfeitedÂ Â (63,325)Â $26.39Â Â Â Â Â Â Â Â Â Outstanding - December 31, 2023Â Â 5,574,253Â Â Â $4.81Â Â Â 0.86Â Â $9,348,348Â Vested and Exercisable - December 31, 2023Â Â 5,574,253Â Â Â $4.81Â Â Â 0.86Â Â $9,348,348Â Unvested - December 31, 2023Â Â -Â Â $-Â Â Â -Â Â $-Â GrantedÂ Â -Â Â $-Â Â Â Â Â Â Â Â Â ExercisedÂ Â (1,953,308)Â $4.73Â Â Â Â Â Â Â Â Â Cancelled/ForfeitedÂ Â (1,667)Â $12.50Â Â Â Â Â Â Â Â Â Outstanding - June 30, 2024Â Â 3,619,278Â Â Â $4.85Â Â Â 0.36Â Â $-Â Vested and Exercisable - June 30, 2024Â Â 3,619,278Â Â Â $4.85Â Â Â 0.36Â Â $-Â Unvested and non-exercisable - June 30, 2024Â Â -Â Â $-Â Â Â -Â Â $-Â Â Note 10 â€“ Segment Information Â Operating segments are defined as components of an enterprise about which separate financial information is available and evaluated regularly by the chief operating decision maker, or decisionâ€“making group, in deciding how to allocate resources and in assessing performance. The Companyâ€™s chief operating decision maker is its Chief Executive Officer. Â The Company evaluated the performance of its operating segments based on revenue and operating loss. All data below is prior to intercompany eliminations. Â 55 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Segment information for the Companyâ€™s operations for the six months ended June 30, 2024 and 2023, are as follows: Â Schedule of Operating Segments Â Â 2024Â Â 2023Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â RevenuesÂ Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $41,396,096Â Â $58,874,214Â Comprehensive Platform ServicesÂ Â 5,107,409Â Â Â 5,804,931Â Lead GenerationÂ Â -Â Â Â 5,962,430Â OtherÂ Â 11,329Â Â Â 21,301Â TotalÂ $46,514,834Â Â $70,662,876Â Â Â Â Â Â Â Â Â Cost of revenuesÂ Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $36,773,896Â Â $42,440,138Â Comprehensive Platform ServicesÂ Â 4,990,922Â Â Â 5,691,658Â Lead GenerationÂ Â 3,546Â Â 4,810,719Â OtherÂ Â 6,879Â Â 150Â TotalÂ $41,775,243Â Â $52,942,665Â Â Â Â Â Â Â Â Â Operating expensesÂ Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $69,379Â Â $162,772Â Comprehensive Platform ServicesÂ Â 1,498,590Â Â Â 669,791Â Lead GenerationÂ Â 285,544Â Â Â 568,683Â OtherÂ Â 4,440Â Â Â 2,927Â Corporate overheadÂ Â 12,005,830Â Â Â 5,408,475Â TotalÂ $13,863,783Â Â $6,812,648Â Â Â Â Â Â Â Â Â Income (loss) from operationsÂ Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $4,552,821Â Â $16,271,304Â Comprehensive Platform ServicesÂ Â (1,382,103)Â Â (556,518) Lead GenerationÂ Â (289,090)Â Â 583,028Â OtherÂ Â 10Â Â Â 18,224Â Corporate overheadÂ Â (12,005,830)Â Â (5,408,475) TotalÂ $(9,124,192)Â $10,907,563Â Â 56 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Segment information for the Companyâ€™s assets and liabilities at June 30, 2024 and December 31, 2023, are as follows: Â Â Â June 30, 2024Â Â Â December 31, 2023Â Â Â Â Â Â Total AssetsÂ Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $37,298,772Â Â $32,502,760Â Comprehensive Platform ServicesÂ Â 5,114,208Â Â Â 2,584,245Â Lead GenerationÂ Â 1,269,173Â Â Â 1,596,236Â OtherÂ Â 224,214Â Â Â 135,548Â Corporate overheadÂ Â 12,498,933Â Â Â 5,106,518Â TotalÂ $56,405,300Â Â $41,925,307Â Â Â Â Â Â Â Â Â Total LiabilitiesÂ Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $1,101,904Â Â $2,426,964Â

Comprehensive Platform ServicesÂ Â 1,107,038Â Â Â 155,295Â Lead GenerationÂ Â 405,094Â Â Â 899,485Â OtherÂ Â 116,398Â Â Â 198,197Â Corporate overheadÂ Â 7,392,986Â Â Â 9,841,902Â TotalÂ $10,123,420Â Â $13,521,843Â Â All intercompany accounts are separately presented above as both a component of the assets and liabilities. These amounts net to $0 in the Companyâ€™s consolidated balance sheets. Â Note 11 â€“ Installment Sale Liability Â Agreement Â In 2022, the Company executed a two-year (2) financing arrangement with Affordable Connectivity Financing (â€œACFâ€, â€œSellerâ€) to receive up to $25,000,000 to purchase devices for sale. Â This agreement was based upon the Company submitting a purchase order and ACF approving the request. The Company could cancel the purchase order prior to ACF paying for the devices. The agreement could be extended by a period of one (1) year upon mutual consent. Â Under the terms of the agreement, ACF was directly purchasing products and reselling to the Company at a markup. At December 31, 2022, the markup was 9.85%. Effective April 1, 2023 and each quarter thereafter, this amount was subject to increase based upon the secured overnight financing rate. Â 57 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Repayment Period Â Each installment sale contract was to be repaid over a period of nine (9) months. Â Security Â This arrangement was fully secured by all assets of the Company. Â Minimum Outstanding Balance Â 3 month rolling average of 70% of the installment sale credit amount. Â Prepayment Penalty Â The Company was subject to a cancellation fee of 3% during the first year and 2% during the second year. Â Administrative Fee Â The Company was required to pay $2,000 per month. Â Default Rate Â For any unpaid amounts under this agreement, the Company was subject to a fee of 1.35% per month (16.2% annualized). Â Commitment Fee Â ACF charged a 2% commitment fee on the initial installment sale, and 2% for each incremental increase of $5,000,000 in the installment sale credit amount. Â For example, if the initial installment sale credit amount is $15,000,000, the credit availability fee would be $300,000 (2%). Any subsequent increase of $5,000,000 or more would result in an additional fee of $100,000 (2%). Commitment fees are paid over a period of 12 months as part of the Sellerâ€™s monthly invoicing. Â 58 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Covenants Â At December 31, 2023, the Company was in compliance with all of the following ratios: Â 1.Company adjusted EBITDA, 2.Total Leverage Ratio, 3.Fixed Charge Coverage Ratio, 4.Minimum Subscriber Base; and 5.Minimum Liquidity Â Additionally, the Company is required to provide various data to the vendor on a periodic basis. The Company has not received notice from the vendor regarding any instances of non-compliance. Â Lockbox Â The Company will maintain a lockbox for the benefit of the Seller. Â Installment Sale Liability Â At December 31, 2023, the Company recorded an installment sale liability of $0. Â During the year ended December 31, 2023, the Company paid fees of $491,536. These amounts were included as a component of cost of goods sold. Â The liability was repaid in full in 2023 and the agreement was cancelled. Â Note 12 â€“ Income Taxes Â Provision (benefit) for Income Taxes and Effective Income Tax Rate Schedule of Income Taxes and Effective Income Tax RateÂ Â Â June 30, 2024Â Â June 30, 2023Â FederalÂ Â Â Â Â Â Â CurrentÂ $135,000Â Â $-Â DeferredÂ Â 2,835,000Â Â Â -Â Total provision (benefit)Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â StateÂ Â Â Â Â Â Â CurrentÂ $-Â Â $-Â DeferredÂ Â -Â Â Â -Â Total provision (benefit)Â $-Â Â $-Â Â 59 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Â Schedule of Components of Income Tax Expense (Benefit) Â Â June 30, 2024Â Â June 30, 2023Â Federal income tax expense (benefit) - 19.64%Â $(1,710,000)Â $893,000Â State income tax expense (benefit) - 6.5% - net of federal effectÂ Â (561,000)Â Â 296,000Â Non-deductible itemsÂ Â 1,000,000Â Â Â -Â SubtotalÂ Â (1,271,000)Â Â 1,189,000Â Change in valuation allowanceÂ Â 4,241,000Â Â (1,189,000) Income tax expense (benefit)Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â Â Â Effective tax rateÂ Â -34.13%Â Â 0.00% Â Deferred Tax Assets and Liabilities Â As of June 30, 2024 and December 31, 2023, respectively, the significant components of deferred tax assets and liabilities is as follows: Â Schedule of Deferred Tax Assets and Liabilities Â Â June 30, 2024Â Â December 31, 2023Â Deferred Tax AssetsÂ Â Â Â Â Â Â Reserve for uncollectible accountsÂ $5,000Â Â $5,000Â Stock based compensationÂ Â 125,000Â Â Â -Â Net operating loss carryforwardsÂ Â 4,837,000Â Â Â 3,844,000Â Total deferred tax assetsÂ Â 4,967,000Â Â Â 3,849,000Â Less: valuation allowanceÂ Â (4,750,000)Â Â (790,000) Net deferred tax assetsÂ Â 217,000Â Â Â 3,059,000Â Â Â Â Â Â Â Â Â Deferred Tax LiabilitiesÂ Â Â Â Â Â Â DepreciationÂ Â 52,000Â Â Â 224,000Â AmortizationÂ Â 165,000Â Â Â -Â Net deferred tax liabilitiesÂ Â 217,000Â Â Â 224,000Â Â Â Â Â Â Â Â Â Deferred income taxes - netÂ $-Â Â $2,835,000Â Â Deferred tax assets and liabilities are computed by applying the federal and state income tax rates in effect to the gross amounts of temporary differences and other tax attributes, such as net operating loss carryforwards. In assessing if the deferred tax assets will be realized, the Company considers whether it is more likely than not that some or all of these deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the period in which these deductible temporary differences reverse. As a result of historic losses, the Company has recorded a full valuation allowance as of June 30, 2024. Â 60 Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â As of June 30, 2024, the Company had federal and state net operating loss carryforwards of approximately $20,000,000 and $16,000,000, respectively. The federal net operating losses carry forward indefinitely, and accordingly have not been reserved. The state net operating losses will expire between the years ending December 31, 2036 and 2038. The state net operating losses have been fully reserved as management does not believe that is probable that the losses will be utilized before their expiration. Â During the six months ended June 30, 2024, the valuation allowance increased by approximately $3,960,000. The total valuation allowance results from the Companyâ€™s estimate of its future recoverability of its net deferred tax assets. Â The Company is in the process of analyzing their NOL and has not determined if the Company has had any change of control issues that could limit the future use of these NOLâ€™s. As of December 31, 2023, all federal NOL carryforwards that were generated after 2017 may only be used to offset 80% of taxable income and are carried forward indefinitely. Â The Company follows the provisions of ASC 740, which requires the computations of current and deferred income tax assets and liabilities only consider tax positions that are more likely than not (defined as greater than 50% chance) to be sustained if the taxing authorities examined the positions. There are no significant differences between the tax provisions represented in the accompanying consolidated financial statements and that reported in the Companyâ€™s income tax returns. The Company is subject to U.S. Federal and State income tax examination by taxing authorities for the years after December 31, 2020. Â The Company files corporate income tax returns in the United States and State of Tennessee jurisdictions. Due to the Companyâ€™s net operating loss posture, all tax years are open and subject to income tax examination by tax authorities. The Companyâ€™s policy is to recognize interest expense and penalties related to income tax matters as tax expense. At June 30, 2024 and December 31, 2023, respectively, there are no unrecognized tax benefits, and there were no significant accruals for interest related to unrecognized tax benefits or tax penalties. Â 61 Â Â ITEM 2: MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS Â This statement contains forward-looking statements within the meaning of the Securities Act of 1933, as amended (theÂ â€˜Securities Actâ€™). Discussions containing such forward-looking statements may be found throughout this statement. Actual events or results may differ materially from those discussed in the forward-looking statements as a result of various factors, including the matters set forth in this statement. The accompanying consolidated financial statements as of June 30, 2024 and 2023 and for the three months and six months then ended includes the accounts of SurgePays, Inc. and its wholly owned subsidiaries during the period owned by SurgePays, Inc. Â SurgePays, Inc (â€œSurgePays,â€ â€œweâ€ the â€œCompanyâ€) was incorporated in Nevada on August 18, 2006, is a technology and telecom company focused on the underbanked and underserved communities. SurgePhone and Torch Wireless provide subsidized mobile broadband to over 250,000 low-income subscribers nationwide. SurgePays fintech platform empowers clerks at thousands of convenience stores to provide a suite of prepaid wireless and financial products to underbanked customers. Â About SurgePays, Inc. Â SurgePays, Inc. (â€œSurgePaysâ€, â€œweâ€, the â€œCompanyâ€) is a financial technology and telecom company focused on providing these essential services to the underbanked community. We were previously known as North American Energy Resources, Inc. and KSIX Media Holdings, Inc. Prior to April 27, 2015, we operated solely as an independent oil and natural gas company engaged in the acquisition, exploration and development of oil and natural gas properties and the production of oil and natural gas through its wholly owned subsidiary, NAER. On April 27, 2015, NAER entered into a Share Exchange Agreement with KSIX Media whereby KSIX Media became a wholly owned subsidiary of NAER and which resulted in the shareholders of KSIX Media owning approximately 90% of the voting stock of the surviving entity. While we continued the oil and gas operations of NAER following this transaction, on August 4, 2015, we changed its name to KSIX Media Holdings, Inc. On December 21, 2017, we changed its name to Surge Holdings, Inc. to better reflect the diversity of its business operations. We changed our name to SurgePays, Inc. on October 29, 2020. Â As described in more detail below, we currently operate in three different business segments through the following subsidiaries: (i) Surge Blockchain, LLC, formerly Blvd. Media Group, LLC, a Nevada limited liability company; (ii) LogicsIQ, Inc., a Nevada corporation; (iii) SurgePhone Wireless, LLC, a Nevada limited liability company; (iv) SurgePays Fintech, Inc., a Nevada limited liability company; (v) ECS Prepaid, LLC, a Missouri limited liability company and (vi) Torch Wireless, LLC a Wyoming limited liability company. Â 62 Â Â Our Business Segments Â Mobile Virtual Network Operators Â We provide mobile broadband (internet connectivity), voice and SMS text messaging to both subsidized and direct retail prepaid customers through SurgePhone Wireless, LLC and Torch Wireless, LLC, wholly owned subsidiaries of SurgePays. We consider this the Mobile Virtual Network Operators (MVNO) segment of our business. Prior to the expiration of the Affordable Connectivity Program (the â€œACPâ€) on June 1, 2024, we provided two types of MVNOâ€™s, subsidized and non-subsidized. Our subsidized MVNOâ€™s were licensed by the Federal Communications Commission (the â€œFCCâ€) to provide subsidized access to the internet through mobile broadband services to consumers qualifying under the federal guidelines of the ACP. We provided these services by supplying consumers who were eligible for the ACP with tablet devices with mobile broadband capabilities for use in their homes. For providing mobile broadband on tablets to these eligible customers, until June 1, 2024, the ACP reimbursed us up to a $100 for the cost of each tablet device we distributed and a $30 per customer, per month subsidy for mobile broadband (internet connectivity) services. Revenue from this portion of our business for the three months ended June 30, 2024 accounted for 83% of our total revenue as compared to 84% for the three months ended June 30, 2024. Revenue from this portion of our business for the six months ended June 30, 2024 accounted for 89% of our total revenue as compared to 83% for the six months ended June 30, 2024. However, due to a lack of additional funding from Congress, April 2024 was the last month ACP households received the full ACP discount, as they had received in prior months, with some ACP households receiving a partial ACP discount in May 2024 if their provider elected to participate in the May partial reimbursement month, as we did. Effective June 1, 2024, households will no longer receive an ACP discount, and therefore until new or alternative funding for this program is available, we expect revenue for the remainder of 2024 to substantially decrease as the ACP reimbursement was a substantial portion of the Companyâ€™s revenue. Despite the expiration of ACP, we have decided to continue to provide broadband capabilities on our tablets to our previously subsidized customers with the belief that the ACP or a similar government program will be approved in the near future. Â As a transition strategy moving forward, we decided to keep the existing base of subscribers from the former ACP enrolled in our network through June 30, 2024 and beyond. We believe it would have been an easy, though short-sighted, decision to de-enroll these subscribers once the ACP funding ran out because we have a built-in subscriber base of 250,000 and a distribution network of thousands of local convenience stores and bodegas where our consumers shop every day. We believe these are huge and valuable assets and to hold on to these valuable assets during this transition period, we chose to keep our subscribers active, absorb the wholesale costs, averaging around $7-10 per subscriber per month, and put our strong balance sheet to work to replace the cash inflow we lost once ACP funding ran out. This will allow us to maintain our current customer base if that occurs. Â Through our subsidiaries we plan to roll-out LinkUp Mobile over the remainder of 2024. This is the non-subsidized portion of our MVNO business, which will attempt to leverage the volume of buying power we have with our previous subsidized subscriber base to build low-cost plans using SIM kits in convenience stores transacting on the SurgePays network. Our market will be to penetrate rural America where there is less competition and higher consumer pricing and offer incentivized family plans to the rapidly growing base of subsidized customer households. The revenue will be generated by subscribers paying a monthly fee for talk, text and data carrier services on a prepaid basis. As highlighted above, we continued to provide the previous ACP benefit to our subscriber base through June 30, 2024 in the hope the ACP program would be re-established. It is our plan to communicate to this base our intention to transition these subscribers to our LinkUp Mobile service line. Â Comprehensive Platform Services Â We provide financial technology and a wireless top-up platform to independently owned convenience stores throughout the country via our subsidiaries SurgePays Fintech, ECS Prepaid, LLC, Electronic Check Services, Inc. and Central States Legal Services, Inc. We consider these services the â€œComprehensive Platform Servicesâ€ segment of our business. Â Specifically, our Comprehensive Platform Services provides ACH banking relationships and a fintech transactions platform that processes thousands of transactions a day at independently owned convenience stores. The Comprehensive Platform Service also provides wireless top-up transactions and wireless product aggregation for our nationwide network of convenience stores. By linking together, the customer, the carrier plan and the convenience store to allow all parties to have one location to get what they need. Â Our revenue is derived from the transaction that takes place when an individual using a prepaid cellular carrier plan needs to add more minutes to their cellular phone. These services are vital to convenience store operations and we believe we can utilize our relationships with convenience stores from our ACP services to expand the network for our Comprehensive Platform Services. The Company expects this segment to be the biggest percent of year-over-year revenue growth opportunity for 2024 and hired a new head of sales for our Comprehensive Platform Service segment to tap into such growth opportunity. Â 63 Â Â Lead Generation Â We refer to LogicsIQ, Inc. as the Lead Generation segment of our business. LogicsIQ is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues from this segment of our business are earned from our lead generation retained services offerings and call center activities through CenterCom. Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations. Â In 2023, we decided to focus less on this segment of our business and the Company is in the process of determining how best this service fits into the overall plans of SurgePays. The Company still derived revenue from this segment of our business in 2023, however, we have not received any revenue for the six months ended June 30, 2024 and plan to make a final decision on whether to maintain or discontinue the Lead Generation segment of its business in the before the end of the fiscal year ended 2024. Â COMPARISON OF THREE MONTHS ENDED June 30, 2024 AND 2023 Â Reclassifications Â Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the consolidated results of operations, stockholdersâ€™ deficit, or cash flows. Â We measure our performance on a consolidated basis as well as the performance of each segment. Â We report our financial performance based on the following segments: Mobile Virtual Network Operators (MVNO), Comprehensive Platform Service (Top-up) and Lead Generation. The MVNO segment is further broken down into subsidized and non-subsidized components. The subsidized component or ACP is the result of the mobile broadband (internet connectivity) services provided by SurgePhone Wireless and Torch Wireless to low-income consumers and accounts for the majority of our revenue. The Comprehensive Platform Service segment is comprised of Surge Fintech and ECS as previously shown. The Lead Generation is comprised of LogicsIQ as previously shown. Â The segment amounts included in MD&A are presented on a basis consistent with our internal management reporting. Additional information on our reportable segments is contained in Note 10 â€“ Segment Information and Geographic Data of the Notes to Financial Statements. Â Revenues during the three months ended years ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â RevenueÂ $15,085,699Â Â $35,886,433Â Cost of revenue (exclusive of depreciation and amortization)Â Â (18,528,774)Â Â (25,860,705) General and administrativeÂ Â (7,432,978)Â Â (3,823,227) Income (Loss) from operationsÂ $(10,876,053)Â $6,202,501Â Â 64 Â Â Revenue decreased overall by $20,800,734 (58.0%) from the three months ended June 30, 2023 to the three months ended June 30, 2024. The breakout was as follows: Â Â Â For the Three Months Ended June 30,Â Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Â Revenues:Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $12,503,507Â Â $30,214,830Â Comprehensive Platform ServicesÂ Â 2,576,820Â Â Â 2,870,585Â Lead GenerationÂ Â -Â Â Â 2,791,585Â OtherÂ Â 5,372Â Â Â 9,433Â TotalÂ $15,085,699Â Â $35,886,433Â Â Mobile Virtual Network Operators consisting of SurgePhone Wireless and Torch Wireless revenues (as detailed in Notes 2 and 10 of the financial statements) decreased by $17,711,323 (58.6%). Due to a lack of additional funding from Congress, April 2024 was the last month ACP households received the full ACP discount, as they had received in prior months, with some ACP households receiving a partial ACP discount in May 2024 if their provider elected to participate in the May partial reimbursement month, as we did. The $14.2 billion Congress initially made available for

the ACP has run out. As a result, the ACP has ended for now. Effective June 1, 2024, households will no longer receive an ACP discount. As a transition strategy moving forward, we decided to keep the existing base of subscribers from the former ACP enrolled in our network through June 30, 2024 and beyond. We believe it would have been an easy, though short-sighted, decision to de-enroll these subscribers once the ACP funding ran out because we have a built-in subscriber base of 250,000 and a distribution network of thousands of local convenience stores and bodegas where our consumers shop every day. We believe these are huge and valuable assets and to hold on to these valuable assets during this transition period, we chose to keep our subscribers active, absorb the wholesale costs, averaging around $7-10 per subscriber per month, and put our strong balance sheet to work to replace the cash inflow we lost once ACP funding ran out. It is also our plan to communicate to this base our intention to transition these subscribers to our LinkUp Mobile service line. Since the ACP was not funded, we expect revenue for the Company for the remainder of 2024 to substantially decrease because ACP reimbursement was a substantial portion of our revenue. Â Lead Generation services consisting of LogicsIQ revenues decreased by $2,791,585 as a result of operational changes by management in late 2023. The Company plans to make a final decision on whether to maintain or discontinue the Lead Generation segment of its business in fiscal year ended 2024. Â Comprehensive Platform Services revenues decreased by $293,765 as a result of focusing our efforts on our MVNO segment, specifically the ACP component of the MVNO segment while we strategized on how to enhance our sales and on-boarding approach to adding convenience stores to our platform. The Company expects this segment to be the biggest percent of year-over-year revenue growth opportunity for the remainder of 2024. Â Cost of Revenue, Gross Profit and Gross Margin Â For the three months ended June 30, 2024, cost of revenue for services primarily consists of data plan expenses ($9,011,476), devices ($1,145,609), marketing ($5,763,093), advertising ($1,377,794) and other expenses such as royalties and call-center expenses ($1,230,802). For the three months ended June 30, 2023, cost of revenue for services primarily consists of data plan expenses ($9,216,892), devices ($7,378,088), marketing ($4,882,564), advertising ($1,809,257) and other expenses such as royalties and call-center expenses ($2,573,904). Â We expect that our cost of revenue will increase or decrease to the extent that our revenue increases and decreases. Â 65 Â Â In addition, the Company plans to implement a new sales force for Comprehensive Platform Services to capture what we believe is an untapped underbanked convenience store market. Our sales force team has increased to five as of June 30, 2024, from one as of June 30, 2023. Â Â Â For the Three Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Cost of Revenue (exclusive of depreciation and amortization):Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $16,013,697Â Â $21,127,883Â Comprehensive Platform ServicesÂ Â 2,509,116Â Â Â 2,800,046Â Lead GenerationÂ Â 1,927Â Â Â 1,932,731Â OtherÂ Â 4,034Â Â Â 45Â TotalÂ $18,528,774Â Â $25,860,705Â Â Gross profit margin is calculated as revenue less cost of revenue. Gross profit margin is gross profit expressed as a percentage of revenue. Our gross profit in future periods will depend on a variety of factors, including market conditions that may impact our pricing, sales mix among devices, sales mix changes among consumables, excess and obsolete inventories, and the cost of our products from manufacturers. Our gross profit in future periods will vary based upon our revenue stream mix and may increase or decrease based upon our distribution channels. We expect the gross margins to decrease overall as we transition from subsidized subscribers to non-subsidized subscribers through our LinkUp mobile service line. Â Â Â For the Three Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Gross Profit (Loss) (exclusive of depreciation and amortization):Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $(3,510,190)Â $9,086,947Â Comprehensive Platform ServicesÂ Â 67,704Â Â Â 70,539Â Lead GenerationÂ Â (1,927)Â Â 858,854Â OtherÂ Â 1,338Â Â Â 9,388Â TotalÂ $(3,443,075)Â $10,025,728Â Â Â Â For the Three Months Ended June 30, Â Â 2024Â Â 2023Â Â Â %Â Â %Â Gross Margin:Â Â Â Â Â Â Â Â Mobile Virtual Network Operator Â Â (28.1)Â Â 30.1Â Comprehensive Platform Services Â Â 2.6Â Â Â 2.5Â Lead Generation Â Â -Â Â 30.8Â Other Â Â 24.9Â Â Â 99.5Â Total Â Â (22.8)Â Â 27.9Â Â We expect that our gross profit margin for product and service will increase over the long term as our sales and production volumes increase and our cost per unit decreases due to efficiencies of scale. Â General and administrative during the three months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Depreciation and amortizationÂ $289,468Â Â $266,025Â Selling, general and administrationÂ Â 7,143,510Â Â Â 3,557,202Â TotalÂ $7,432,978Â Â $3,823,227Â Â The increase in depreciation and amortization costs for the three months ended June 30, 2024 compared to the three months ended June 30, 2023 is the result of amortizing internal-use software development costs capitalized in 2023 associated with software enhancements to our various software platforms continuing in 2024. There were no such costs incurred in the first quarter of 2024. Â 66 Â Â Selling, general and administrative expenses during the three months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Contractors and consultantsÂ $954,777Â Â $562,521Â Professional servicesÂ Â 599,223Â Â Â 469,478Â CompensationÂ Â 4,421,114Â Â Â 1,637,254Â Computer and internetÂ Â 226,644Â Â Â 192,552Â Advertising and marketingÂ Â 11,045Â Â Â 16,528Â InsuranceÂ Â 288,500Â Â Â 329,990Â OtherÂ Â 642,207Â Â Â 348,879Â TotalÂ $7,143,510Â Â $3,557,202Â Â Selling, general and administrative costs (S, G & A) increased by $3,586,308 (100.8%). The changes are discussed below: Â â— Contractors and consultants expense increased by $392,256 or 69.7% from $562,521 for the three months ended June 30, 2023 to $954,777 for the three months ended June 30, 2024. The Company engaged several contractors to overhaul the financial platform to allow for the conversion to a tablet-based transaction at the store level from the outdated VeriFone terminal. The Company also engaged with consultants to provide advisory services specifically in the area of investment relations to identify opportunities to increase our shareholder value. Â Â â— Professional services increased $129,745 or 27.6% from the three months ended June 30, 2023 to the three months ended June 30, 2024 primarily due to the legal settlement of the Consumer Attorney Marketing Group, LLC case. Â Â â— Compensation increased from $1,637,254 for the three months June 30, 2023 to $4,421,114 for the three months ended June 30, 2024 primarily as a result of one-time non-cash component for stock compensation for the CEO and CFO of $2,981,577 per their employment agreements and accruals for bonuses related to 2024 of $382,500. Â Â â— Computer and internet costs increased $34,092 or 17.7% from the three months ended June 30, 2023 to the three months ended June 30, 2024. The increase was primarily the result of increased programming and support services related to the maintenance and enhancements of the Clearline platform purchased in January of 2024. Â Â â— Advertising and marketing costs decreased to $11,045 for the three months ended June 30, 2024 from $16,528 for the three months ended June 30, 2023 primarily as a result of the Company slowing expenditures related to Affordable Connectivity Program (â€œACPâ€) stopped accepting new applications and enrollments effective February 7, 2024. Â Â â— Insurance expense decreased to $288,500 for the three months ended June 30, 2024 from $329,990 for the three months ended June 30, 2023 primarily as a result of improved premium rates for the renewal of coverage in 2023/2024. Â Â â— Other costs increased $293,328 or 84.1% from the three months ended June 30, 2023 to the three months ended June 30, 2024. Â 67 Â Â Other (expense) income during the three months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Interest expenseÂ $(116,722)Â $(156,267) Other incomeÂ Â 636,868Â Â Â -Â Gain on equity investment in CentercomÂ Â 17,711Â Â Â 10,713Â Total other income (expense)Â $537,857Â Â $(145,554) Â Interest expense decreased to $116,722 in the three months ended June 30, 2024 from $156,267 in the three months ended June 30, 2023. Â Other income increased by $636,868, mostly related to one-time reduction in accounts payable to CenterCom for invoices deemed not to be payable. Â The equity investment in Centercom increased by $17,711 in the three months ended June 30, 2024 compared to an increase of $10,713 in the three months ended June 30, 2023. Â Provision for income tax benefit during the three months ended June 30, 2024 and 2023 consisted of the following: Â A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Â Â Â June 30, 2024Â Â June 30, 2023Â Federal income tax expense (benefit) - 19.64%Â $(1,710,000)Â $893,000Â State income tax expense (benefit) - 6.5% - net of federal effectÂ Â (561,000)Â Â 296,000Â Non-deductible itemsÂ Â 1,000,000Â Â Â -Â SubtotalÂ Â (1,271,000)Â Â 1,189,000Â Change in valuation allowanceÂ Â 4,241,000Â Â Â (1,189,000) Income tax expense Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â Effective tax rateÂ Â -34.13%Â Â 0.00% Â COMPARISON OF SIX MONTHS ENDED June 30, 2024 AND 2023 Â Reclassifications Â Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the consolidated results of operations, stockholdersâ€™ deficit, or cash flows. Â We measure our performance on a consolidated basis as well as the performance of each segment. Â We report our financial performance based on the following segments: Mobile Virtual Network Operators (MVNO), Comprehensive Platform Service (Top-up) and Lead Generation. The MVNO segment is further broken down into subsidized and non-subsidized components. The subsidized component or ACP is the result of the mobile broadband (internet connectivity) services provided by SurgePhone Wireless and Torch Wireless to low-income consumers and accounts for the majority of our revenue. The Comprehensive Platform Service segment is comprised of Surge Fintech and ECS as previously shown. The Lead Generation is comprised of LogicsIQ as previously shown. Â The segment amounts included in MD&A are presented on a basis consistent with our internal management reporting. Additional information on our reportable segments is contained in Note 10 â€“ Segment Information and Geographic Data of the Notes to Financial Statements. Â Revenues during the six months ended years ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â RevenueÂ $46,514,834Â Â $70,662,876Â Cost of revenue (exclusive of depreciation and amortization)Â Â (41,775,243)Â Â (52,942,665) General and administrativeÂ Â (13,863,783)Â Â (6,812,648) Income (Loss) from operationsÂ $(9,124,192)Â $10,907,563Â Â 68 Â Â Revenue decreased overall by $24,148,042 (34.2%) from the six months ended June 30, 2023 to the six months ended June 30, 2024. The breakout was as follows: Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Revenues:Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $41,396,096Â Â $58,874,214Â Comprehensive Platform ServicesÂ Â 5,107,409Â Â Â 5,804,931Â Lead GenerationÂ Â -Â Â Â 5,962,430Â OtherÂ Â 11,329Â Â Â 21,302Â TotalÂ $46,514,834Â Â $70,662,876Â Â Mobile Virtual Network Operators consisting of SurgePhone Wireless and Torch Wireless revenues (as detailed in Notes 2 and 10 of the financial statements) decreased by $17,478,118 (29.7%). Due to a lack of additional funding from Congress, April 2024 was the last month ACP households received the full ACP discount, as they had received in prior months, with some ACP households receiving a partial ACP discount in May 2024 if their provider elected to participate in the May partial reimbursement month, as we did. The $14.2 billion Congress initially made available for the ACP has run out. As a result, the ACP has ended for now. Effective June 1, 2024, households will no longer receive an ACP discount. As a transition strategy moving forward, we decided to keep the existing base of subscribers from the former ACP enrolled in our network through June 30, 2024 and beyond. We believe it would have been an easy, though short-sighted, decision to de-enroll these subscribers once the ACP funding ran out because we have a built-in subscriber base of 250,000 and a distribution network of thousands of local convenience stores and bodegas where our consumers shop every day. We believe these are huge and valuable assets and to hold on to these valuable assets during this transition period, we chose to keep our subscribers active, absorb the wholesale costs, averaging around $7-10 per subscriber per month, and put our strong balance sheet to work to replace the cash inflow we lost once ACP funding ran out. It is also our plan to communicate to this base our intention to transition these subscribers to our LinkUp Mobile service line. Since the ACP was not funded, we expect revenue for the Company for the remainder of 2024 to substantially decrease because ACP reimbursement is a substantial portion of our revenue. Â Lead Generation services consisting of LogicsIQ revenues decreased by $5,962,430 as a result of operational changes by management in late 2023. The Company plans to make a final decision on whether to maintain or discontinue the Lead Generation segment of its business in fiscal year ending 2024. Â Comprehensive Platform Services revenues decreased by $697,522 as a result of focusing our efforts on our MVNO segment, specifically the ACP component of the MVNO segment while we strategized on how to enhance our sales and on-boarding approach to adding convenience stores to our platform. The Company expects this segment to be the biggest percent of year-over-year revenue growth opportunity for the remainder of 2024. Â Cost of Revenue, Gross Profit and Gross Margin Â For the six months ended June 30, 2024, cost of revenue for services primarily consists of data plan expenses ($17,990,820), devices ($4,826,022), marketing ($11,562,415), advertising ($4,315,402) and other expenses such as royalties and call-center expenses ($3,080,584). For the six months ended June 30, 2023, cost of revenue for services primarily consists of data plan expenses ($19,707,549), devices ($13,603,491), marketing ($10,401,244), advertising ($4,513,015) and other expenses such as royalties and call-center expenses ($4,717,366). Â We expect that our cost of revenue will increase or decrease to the extent that our revenue increases and decreases. Â 69 Â Â In addition, the Company plans to implement a new sales force for Comprehensive Platform Services to capture what we believe is an untapped underbanked convenience store market. Our sales force team has increased to 5 as of June 30, 2024, from 1 as of June 30, 2023. Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Cost of Revenue (exclusive of depreciation and amortization):Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $36,773,896Â Â $42,440,138Â Comprehensive Platform ServicesÂ Â 4,990,922Â Â Â 5,691,658Â Lead GenerationÂ Â 3,546Â Â Â 4,810,719Â OtherÂ Â 6,879Â Â Â 150Â TotalÂ $41,775,243Â Â $52,942,665Â Â Gross profit margin is calculated as revenue less cost of revenue. Gross profit margin is gross profit expressed as a percentage of revenue. Our gross profit in future periods will depend on a variety of factors, including market conditions that may impact our pricing, sales mix among devices, sales mix changes among consumables, excess and obsolete inventories, and the cost of our products from manufacturers. Our gross profit in future periods will vary based upon our revenue stream mix and may increase or decrease based upon our distribution channels. We expect the gross margins to decrease overall as we transition from subsidized subscribers to non-subsidized subscribers through our LinkUp mobile service line. Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Gross Profit (Loss) (exclusive of depreciation and amortization):Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ $4,622,200Â Â $16,434,076Â Comprehensive Platform ServicesÂ Â 116,487Â Â Â 113,273Â Lead GenerationÂ Â (3,546)Â Â 1,151,711Â OtherÂ Â 4,450Â Â Â 21,151Â TotalÂ $4,739,591Â Â $17,720,211Â Â Â Â For the Six Months Ended June 30, Â Â 2024Â Â 2023Â Â Â %Â Â %Â Gross Margin:Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorÂ Â 11.2Â Â Â 27.9 Comprehensive Platform ServicesÂ Â 2.3Â Â Â 2.0Â Lead GenerationÂ Â -Â Â Â 19.3Â OtherÂ 39.3Â Â Â 99.3Â TotalÂ Â 10.2Â Â Â 25.1 Â We expect that our gross profit margin for product and service will increase over the long term as our sales and production volumes increase and our cost per unit decreases due to efficiencies of scale. Â General and administrative during the six months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Depreciation and amortizationÂ $578,935Â Â $532,050Â Selling, general and administrationÂ Â 13,284,848Â Â Â 6,280,598Â TotalÂ $13,863,783Â Â $6,812,648Â Â The increase in depreciation and amortization costs for the six months ended June 30, 2024 compared to the six months ended June 30, 2023 is the result of amortizing internal-use software development costs capitalized in 2023 associated with software enhancements to our various software platforms continuing in 2024. There were no such costs incurred in the first quarter of 2024. Â 70 Â Â Selling, general and administrative expenses during the six months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Contractors and consultantsÂ $2,179,656Â Â $1,112,155Â Professional servicesÂ Â 1,302,670Â Â Â 838,036Â CompensationÂ Â 7,609,142Â Â Â 2,491,272Â Computer and internetÂ Â 436,191Â Â Â 351,114Â Advertising and marketingÂ Â 27,851Â Â Â 48,864Â InsuranceÂ Â 572,375Â Â Â 651,256Â OtherÂ Â 1,156,963Â Â Â 787,901Â TotalÂ $13,284,848Â Â $6,280,598Â Â Selling, general and administrative costs (S, G & A) increased by $7,004,250 (111.5%). The changes are discussed below: Â â— Contractors and consultants expense increased by $1,067,501 or 96.0% from $1,112,155 for the six months ended June 30, 2023 to $2,179,656 for the six months ended June 30, 2024. The Company engaged several contractors to overhaul the financial platform to allow for the conversion to a tablet-based transaction at the store level from the outdated VeriFone terminal. The Company also engaged with consultants to provide advisory services specifically in the area of investment relations to identify opportunities to increase our shareholder value. Â Â â— Professional services increased $464,634 or 55.4% from the six months ended June 30, 2023 to the six months ended June 30, 2024 primarily due to the legal settlement of the Consumer Attorney Marketing Group, LLC case. Â Â â— Compensation increased from $2,491,272 for the six months June 30, 2023 to $7,609,142 for the six months ended June 30, 2024 primarily as a result of one-time non-cash component for stock compensation for the CEO and CFO of $4,478,994 per their employment agreements and accruals for bonuses related to 2024 of $915,000. Â Â â— Computer and internet costs increased $85,077 or 24.2% from the six months ended June 30, 2023 to the six months ended June 30, 2024. The increase was primarily the result of increased programming and support services related to the maintenance and enhancements of the Clearline platform purchased in January of 2024. Â Â â— Advertising and marketing costs decreased to $27,851 for the six months ended June 30, 2024 from $48,864 for the six months ended June 30, 2023 primarily as a result of the Company slowing expenditures related to Affordable Connectivity Program (â€œACPâ€) stopped accepting new applications and enrollments effective February 7, 2024. Â Â â— Insurance expense decreased to $572,375 for the six months ended June 30, 2024 from $651,256 for the six months ended June 30, 2023 primarily as a result of improved premium rates for the renewal of coverage in 2023/2024. Â Â â— Other costs increased $369,062 or 46.8% from the six months ended June 30, 2023 to the three months ended June 30, 2024. Â 71 Â Â Other (expense) income during the six months ended June 30, 2024 and 2023 consisted of the following: Â Â Â 2024Â Â 2023Â Interest expenseÂ $(249,305)Â $(348,593) Other incomeÂ Â 636,868Â Â Â -Â Gain on equity investment in CentercomÂ Â 33,864Â Â Â 43,742Â Total other (expense) incomeÂ $421,427Â Â $(304,851) Â Interest expense decreased to $249,305 in the six months ended June 30, 2024 from $348,593 in the six months ended June 30, 2023. Â Other income increased by $636,868, mostly related to one-time reduction in accounts payable to CenterCom for invoices deemed not to be payable. Â The equity investment in Centercom increased by $33,864 in the six months ended June 30, 2024 compared to an increase of $43,742 in the six months ended June 30, 2023. Â Provision for income tax benefit during the six

months ended June 30, 2024 and 2023 consisted of the following: Â A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Â Â Â June 30, 2024Â Â June 30, 2023Â Federal income tax expense (benefit) - 19.64%Â $(1,710,000)Â $893,000Â State income tax expense (benefit) - 6.5% - net of federal effectÂ Â (561,000)Â Â 296,000Â Non-deductible itemsÂ Â 1,000,000Â Â Â -Â SubtotalÂ Â (1,271,000)Â Â 1,189,000Â Change in valuation allowanceÂ Â 4,241,000Â Â Â (1,189,000) Income tax expense Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â Â Â Effective tax rateÂ Â -34.13%Â Â 0.00% Â Equity Transactions for the Three Months Ended June 30, 2024 Â Six Months Ended June 30, 2024 Â Stock Options - Related Party â€“ Chief Financial Officer Â The remaining 5,101 stock options vested. Â Stock-based compensation expense for the three months ended June 30, 2024 and 2023 was $0 and $9,294, respectively. Â Stock-based compensation expense for the six months ended June 30, 2024 and 2023 was $6,196 and $18,587, respectively. Â Segment Information Â Operating segments are defined as components of an enterprise about which separate financial information is available and evaluated regularly by the chief operating decision maker, or decisionâ€“making group, in deciding how to allocate resources and in assessing performance. The Companyâ€™s chief operating decision maker is its Chief Executive Officer. Â The Company evaluated the performance of its operating segments based on revenues and operating income (loss). Segment information for the three months ended June 30, 2024 and 2023, are as follows: Â Segment information for the Companyâ€™s operations for the six months ended June 30, 2024 and 2023, are as follows: Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â RevenuesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $41,396,096Â Â $58,874,214Â Comprehensive Platform ServicesÂ Â 5,107,409Â Â Â 5,804,931Â Lead GenerationÂ Â -Â Â Â 5,962,430Â OtherÂ Â 11,329Â Â Â 21,301Â TotalÂ $46,514,834Â Â $70,662,876Â Â Â Â Â Â Â Â Â Â Cost of revenuesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $36,773,896Â Â $42,440,138Â Comprehensive Platform ServicesÂ Â 4,990,922Â Â Â 5,691,658Â Lead GenerationÂ Â 3,546Â Â Â 4,810,719Â OtherÂ Â 6,879Â Â Â 150Â TotalÂ $41,775,243Â Â $52,942,665Â Â Â Â Â Â Â Â Â Â Operating expensesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $69,379Â Â $162,772Â Comprehensive Platform ServicesÂ Â 1,498,590Â Â Â 669,791Â Lead GenerationÂ Â 285,544Â Â Â 568,683Â OtherÂ Â 4,440Â Â Â 2,927Â Corporate overheadÂ Â 12,005,830Â Â Â 5,408,475Â TotalÂ $13,863,783Â Â $6,812,648Â Â Â Â Â Â Â Â Â Â Â Income (loss) from operationsÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $4,552,821Â Â $16,271,304Â Comprehensive Platform ServicesÂ Â (1,382,103)Â Â (556,518) Lead GenerationÂ Â (2,89,090)Â Â 583,028Â OtherÂ Â 10Â Â Â 18,224Â Corporate overheadÂ Â (12,005,830)Â Â (5,408,475) TotalÂ $(9,124,192)Â $10,907,563Â Â Â 72 Â Â Segment information for the Companyâ€™s assets and liabilities at June 30, 2024 and December 31, 2023, are as follows: Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Â Â Total AssetsÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $37,298,772Â Â $32,502,760Â Comprehensive Platform ServicesÂ Â 5,114,208Â Â Â 2,584,245Â Lead GenerationÂ Â 1,269,173Â Â Â 1,596,236Â OtherÂ Â 224,214Â Â Â 135,548Â Corporate overheadÂ Â 12,498,933Â Â Â 5,106,518Â TotalÂ $56,405,300Â Â $41,925,307Â Â Â Â Â Â Â Â Â Â Â Total LiabilitiesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $1,101,904Â Â $2,426,964Â Comprehensive Platform ServicesÂ Â 1,107,038Â Â Â 155,295Â Lead GenerationÂ Â 405,094Â Â Â 899,485Â OtherÂ Â 116,398Â Â Â 198,197Â Corporate overheadÂ Â 7,392,986Â Â Â 9,841,902Â TotalÂ $10,123,420Â Â $13,521,843Â Â All intercompany accounts are separately presented above as both a component of the assets and liabilities. These amounts net to $0 in the Companyâ€™s consolidated balance sheets. Â Mobile Virtual Network Operator Â The Affordable Connectivity Program (ACP) revenue for the six months ended June 30, 2024 decreased by $17,478,118 as compared to the six months ended June 30, 2023. Cost of revenues for the six months ended June 30, 2024, decreased by $5,666,242 from the same period ended June 30, 2023, due to a lack of additional funding from Congress, April 2024 was the last month ACP households received the full ACP discount, as they had received in prior months, with some ACP households receiving a partial ACP discount in May 2024 if their provider elected to participate in the May partial reimbursement month, as we did. The $14.2 billion Congress initially made available for the ACP has run out and as a result, the ACP has ended for now. Effective June 1, 2024, households will no longer receive an ACP discount and therefore until new or alternative funding for this program is available, we expect revenue for the remainder of 2024 to substantially decrease as the ACP reimbursement was a substantial portion of the Companyâ€™s revenue. Â Lead Generation Â The revenue for the six months ended June 30, 2024 decreased by $5,962,430 compared to the six months ended June 30, 2023. The revenue changed due to the continued review of the line of business and how it best fits into the overall plans of the Company. Â Comprehensive Platform Services Â The revenue for the six months ended June 30, 2024 was $5,107,409 compared to $5,804,931 for the same period in 2023. The decrease of 12% was a continuing result of the Company shift to ACP for January through April 2024. With the lack of additional funding and an end date of June 1, 2024 for ACP, we are committed to re-focus our attention to this market segment for 2024. Â Overall Â The overall decrease in revenue of $24,148,042 from 2023 to 2024 for the six months ended June 30, can be attributable to the lack of additional funding and an end date of June 1, 2024 for ACP. The net operating income decreased by $20,031,755 from six months ended June 30, 2023 to the six months ended June 30, 2024. Â LIQUIDITY and CAPITAL RESOURCES Â At June 30, 2024 and December 31, 2023, our current assets were $48,718,118 and $33,366,661, respectively, and our current liabilities were $6,600,396 and $12,705,044, respectively, which resulted in a working capital surplus of $42,117,722 and of $20,661,617, respectively. The increase in current assets is a result of a capital raise on January 15, 2024 which resulted in a net increase in cash of $17,249,994 and the exercise of warrants during the six months ended June 30, 2024 of $8,799,257. Â Total assets at June 30, 2024 and December 31, 2023 amounted to $56,405,300 and $41,925,307, respectively. The increase in total assets is a result of a capital raise and exercise of warrants, whereby cash increased by $ 23,812,520. Total assets increased by $14,479,993 from December 31, 2023 to June 30, 2024. At June 30, 2024, assets consisted of current assets of $48,718,118, net property and equipment of $221,075, net intangible assets of $1,799,716, goodwill of $4,166,782, equity investment in Centercom of $498,273, note receivable of $176,851, internal use software of $428,010, and operating lease right of use asset of $396,475, compared to at December 31, 2023, current assets of $33,366,661, net property and equipment of $361,841, net intangible assets of $2,126,470, goodwill of $1,666,782, equity investment in Centercom of $464,409, note receivable of $176,851, internal use software of $539,424, operating lease right of use asset of $387,869, and deferred income taxes of $2,835,000. Â At June 30, 2024, our total liabilities were $10,123,420 compared to total liabilities of $13,521,843 at December 31, 2023. This $3,398,423 decrease was related to the repayment during the six months ended June 30, 2024 of the various notes payable. Â At June 30, 2024, our total stockholdersâ€™ equity was $46,281,880 as compared to $28,403,464 at December 31, 2023. Â As a result of the end of funding to the ACP, we expect to incur a loss for the calendar year 2024 as we transition our focus to the non-subsidized market and LinkUp Mobile. Although the Company expects the loss of revenue from the ACP to have a substantial financial impact on the Company, we believe that the Companyâ€™s cash balance and working capital as of June 30, 2024, will be sufficient to fund operations for at least the next twelve months. Â 73 Â Â The following table sets forth the major sources and uses of cash for the six months ended June 30, 2024 and 2023. Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â Net cash provided by (used in) operating activitiesÂ $(90,112)Â $224,060Â Net cash used in investing activitiesÂ Â -Â Â Â (281,304) Net cash provided by (used in) financing activitiesÂ Â 23,902,632Â Â Â (1,790,312) Net change in cash and cash equivalentsÂ $23,812,520Â Â $(1,847,556) Â As a result of net negative cash provided by operating activities, a capital raise and the exercise of warrants at June 30, 2024, the cash increased in the period ended June 30, 2024 by $23,812,519, compared to a decrease in cash of $1,847,556 in the period ended June 30, 2023. Â At June 30, 2024, the Company had the following material commitments and contingencies. Â Notes payable â€“ related party - See Note 6 to the Consolidated Financial Statements. Â Notes payable and long-term debt - See Note 6 to the Consolidated Financial Statements. Â Related party transactions - See Note 2 to the Consolidated Financial Statements for additional discussion. Â Cash requirements and capital expenditures â€“ At the current level of operations, the Company does not anticipate borrowing funds to meet basic operating costs. Â Known trends and uncertainties â€“ The Company is planning to acquire other businesses with similar business operations. The uncertainty of the economy may increase the difficulty of raising funds to support the planned business expansion. Â Critical Accounting Policies and Estimates Â Managementâ€™s discussion and analysis of our financial condition and results of operations is based on our consolidated financial statements, which were prepared in accordance with U.S. generally accepted accounting principles, or GAAP. The preparation of these consolidated financial statements requires us to make estimates and assumptions for the reported amounts of assets, liabilities, revenue and expenses. Our estimates are based on our historical experience and on various other factors that we believe are reasonable under the circumstances, the results of which form the basis for making judgments about the carrying value of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions or conditions, and any such differences may be material. Â While our significant accounting policies are more fully described in Note 2â€“Summary of Significant Accounting Policies of the Notes to Consolidated Financial Statements included in Item 8, Financial Statements and Supplementary Data of this Annual Report on Form 10-K, we believe the following discussion addresses our most critical accounting policies, which are those that are most important to our financial condition and results of operations and which require our most difficult, subjective and complex judgments. Â Use of Estimates Â Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material. Â Significant estimates during the three months and six months ended June 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of derivative liabilities, valuation of stock-based compensation, estimated useful lives related to intangible assets, capitalized internal-use software development costs, and property and equipment, implicit interest rate in right-of-use operating leases, uncertain tax positions, and the valuation allowance on deferred tax assets. Â 74 Â Â Fair Value of Financial Instruments Â The Company accounts for financial instruments under Financial Accounting Standards Board (â€œFASBâ€) ASC 820, Fair Value Measurements. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Companyâ€™s principal or, in absence of a principal, most advantageous market for the specific asset or liability. Â The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value. Â The three tiers are defined as follows: Â Â â— Level 1 - Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets; Â â— Level 2 - Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and Â â— Level 3 - Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions. Â The determination of fair value and the assessment of a measurementâ€™s placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Managementâ€™s assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Â Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Â Management evaluates the recoverability of the Companyâ€™s identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 â€œImpairment or Disposal of Long-Lived Assets.â€ Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Companyâ€™s business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets. Â If impairment is indicated based on a comparison of the assetsâ€™ carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. Â Inventory Valuation Â Inventory is stated at the lower of cost or net realizable value (average cost). For items manufactured by third parties, cost is determined using the weighted average cost method (WAC). We write down inventory when it has been determined that conditions exist that may not allow the inventory to be sold for at the intended price or the inventory is determined to be obsolete based on assumption about future demand and market conditions. The charge related to inventory write-downs is recorded as cost of goods sold. We evaluate inventory at least annually and at other times during the year. We have incurred and may in the future incur charges to write down inventory. Â 75 Â Â Internal Use Software Development Costs Â We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations. Â Revenue from Contracts with Customers Â We account for revenue earned from contracts with customers under ASC 606, Revenue from Contracts with Customers (â€œASC 606â€), and ASC 842, Leases (â€œASC 842â€). The core principle of ASC 606 is that a company should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. The following five steps are applied to achieve that core principle: Â â— Step 1: Identify the contract with the customer. â— Step 2: Identify the performance obligations in the contract. â— Step 3: Determine the transaction price. â— Step 4: Allocate the transaction price to the performance obligations in the contract. â— Step 5: Recognize revenue when, or as, the company satisfies a performance obligation. Â Stock-Based Compensation Â The Company accounts for our stock-based compensation under ASC 718 â€œCompensation â€“ Stock Compensationâ€ using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entityâ€™s equity instruments or that may be settled by the issuance of those equity instruments. Â The Company uses the fair value method for equity instruments granted to non-employees and use the Black-Scholes model for measuring the fair value of options. Â The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods. Â Stock Warrants Â In connection with certain financing (debt or equity), consulting and collaboration arrangements, the Company may issue warrants to purchase shares of its common stock. The outstanding warrants are standalone instruments that are not puttable or mandatorily redeemable by the holder and are classified as equity awards. The Company measures the fair value of warrants issued for compensation using the Black-Scholes option pricing model as of the measurement date. However, for warrants issued that meet the definition of a derivative liability, fair value is determined based upon the use of a binomial pricing model. Â 76 Â Â Warrants issued in conjunction with the issuance of common stock are initially recorded at fair value as a reduction in additional paid-in capital of the common stock issued. All other warrants (for services) are recorded at fair value and expensed over the requisite service period or at the date of issuance if there is not a service period. Â Recent Accounting Pronouncements Â In the normal course of business, we evaluate all new accounting pronouncements issued by the Financial Accounting Standards Board, SEC, or other authoritative accounting bodies to determine the potential impact they may have on our Consolidated Financial Statements. Refer to Note 2 - Summary of Significant Accounting Policies of the Notes to Consolidated Financial Statements. Â ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK Â Not applicable. Â ITEM 4. CONTROLS AND PROCEDURES Â Evaluation of disclosure controls and procedures Â Under the PCAOB standards, a control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit the attention by those responsible for oversight of the companyâ€™s financial reporting. A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the companyâ€™s annual or interim financial statements will not be prevented or detected on a timely basis. Â Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of our disclosure controls and procedures, as such term is defined under Rule 13a-15(e) and Rule 15d-15(e)

promulgated under the Securities Exchange Act of 1934, as amended (Exchange Act). Our management has determined that, as of June 30, 2024, the Companyâ€™s disclosure controls are effective, but the Company lacks segregation of duties similar to other companies our size. Â PART II - OTHER INFORMATION Â ITEM 1: LEGAL PROCEEDINGS Â From time to time, we may be engaged in various lawsuits and legal proceedings in the ordinary course of our business. Except as described below, we are currently not aware of any legal proceedings the ultimate outcome of which, in our judgment based on information currently available, would have a material adverse effect on our business, financial condition or results of operations. Â The following is a summary of threatened, pending, asserted or unasserted claims against us or any of our wholly owned subsidiaries for which there have been material developments since December 31, 2023. Â Â (1) Juno Financial v. AATAC and Surge Holdings Inc. AND Surge Holdings Inc. v. AATAC; Circuit Court of Hillsborough County, Florida, Case # 20-CA-2712 DIV A: Breach of Contract, Account Stated and Open Account claims against Surge by a factoring company. Surge has filed a cross-complaint against defendant AATAC for Breach of Contract, Account Stated, Open Account and Common Law Indemnity. The case remains in discovery but has been inactive for some time. Following analysis by our litigation counsel stating that there is a good defense, management has decided that a reserve is not necessary. The case remains on the docket and has no court dates set at this time. Â 77 Â Â Â Â (2) On December 17, 2021, Ambess Enterprises, Inc. v SurgePays, Inc., Blair County Pa. case number 2021 GN 3222. Plaintiff alleges breach of contract and prays for damages of approximately $73,000, plus fees, costs and interest. Litigation counsel is managing the motion practice and discovery process. The case was settled and dismissed in 2023 for $60,000, which has been recorded as a component of general and administrative expenses. Â Â (3) Blue Skies Connections, LLC, and True Wireless, Inc. v. SurgePays, Inc., et. al.: In the District Court of Oklahoma County, OK, CJ-2021-5327, filed on December 13, 2021. Plaintiffsâ€™ petition alleges breach of a Stock Purchase Agreement by SurgePays, SurgePhone Wireless, LLC, and Kevin Brian Cox (â€œDefendantsâ€), and makes other allegations related to SurgePaysâ€™ consulting work with Jonathan Coffman, formerly a True Wireless employee. Blue Skies alleged the Defendants are in violation of their non-competition and non-solicitation agreements related to the sale of True Wireless from SurgePays to Blue Skies. Defendants filed various motions with the Court demonstrating Oklahoma state law does not recognize non-compete agreements and non-solicitation agreements in the manner alleged by Plaintiffs, and the Court granted these motions, finding the non-solicitation and non-competition clauses in the Stock Purchase Agreement void as a matter of Oklahoma law. The matter continues in the discovery process with other dispositive motions pending. Mr. Coffman is no longer working for True Wireless. An attempt at mediation in July, 2022 did not achieve a settlement. The petition requests injunctive relief, general damages, punitive damages, attorney fees and costs for alleged breach of contract, tortious interference with a business relationship, and fraud. Plaintiffs have made a written demand for damages and the parties continue to discuss a potential resolution. This matter is an anti-competitive attempt by Blue Skies and True Wireless to damage SurgePays, SurgePhone, and Cox. Written discovery is winding down and depositions began in the third quarter of 2023 and are expected to continue in 2024. The case is currently set for trial in January 2025. Â Â Â Â Â In the Circuit Court of Tennessee for the 30th Judicial District at Memphis, Docket # CT-3219-23. On August 8, 2023, a complaint was filed by SurgePays for breach of a promissory note by Blue Skies Connections, LLC. The note at issue is dated June 14, 2021, and requires Blue Skies Connections to repay the principal sum of $176,850.56, by monthly payments of $7,461.37 commencing on June 1, 2023. Blue Skies Connections has failed to make any payments due under the terms of the note, and this breach entitles SurgePays to demand payment of the entire amount of the note together with all accrued interest. Blue Skies Connections has responded by filing a Motion to Dismiss or, in the alternative, a Motion to Stay, taking the position that, under the prior suit pending doctrine, the subject promissory note is subject to the prior litigation instituted by Blue Skies Connections against SurgePays, styled Skies Connections, LLC and True Wireless, Inc. v. SurgePays, Inc., et al., Case No. CJ-2021-5327, District Court of Oklahoma County, Oklahoma. Counsel for Blue Skies Connections has requested that Surge Pays either voluntarily dismiss the subject action or agree to stay the subject action until conclusion of the Oklahoma litigation.Â Surge Pays is presently reviewing and considering its options. Â Â (4) Robert Aliotta and Steve Vasquesz, on behalf of themselves and others similarly situated v. SurgePays, Inc. d/b/a Surge Logics, filed January 4, 2023, in the U.S. District Court for the Northern District of Illinois, Case No. 1:23-cv-00042. Plaintiffs allege violations of the Telephone Consumer Protection Act (TCPA) and the Florida Telephone Solicitations Act (FTSA) based on telephone solicitations allegedly made by or on behalf of SurgePays, Inc. Plaintiffs seek damages for themselves and seek certification of a class action on behalf of others similarly situated. Defendants intend to vigorously defend the action however most similar cases are eventually resolved by an out-of-court settlement. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and a Dismissal Order was entered by the Court on April 30, 2024. Â Â Â Â Â (5) SurgePays, Inc. et al. v. Fina et al., Case No. CJ-2022-2782, District Court of Oklahoma County, Oklahoma. Plaintiffs SurgePays, Inc. and Kevin Brian Cox initiated this case against its former officer Mike Fina, his companies Blue Skies Connections, LLC, True Wireless, Inc., Government Consulting Solutions, Inc., Mussell Communications LLC, and others. This case also arises from the June 2021 transaction by which SurgePays sold True Wireless to Blue Skies. During the litigation of CJ-2021-5327 described above, SurgePays learned information that showed Mike Fina breached his duties owed to True Wireless during his employment and consulting work for True Wireless prior to SurgePaysâ€™ sale of True Wireless to Blue Skies. SurgePays alleges that Mike Fina conspired with the other defendants to damage True Wireless thereby harming the value of the company and causing its eventual sale at a greatly reduced price. SurgePays asserts claims for (i) breach of contract; (ii) breach of fiduciary duty; (iii) fraud; (iv) tortious interference; and (v) unjust enrichment. At this stage, no defendant has asserted a counterclaim against SurgePays. Â SurgePays filed a Second Amended Petition on January 27, 2023. Defendants Fina, Blue Skies, True Wireless, and Government Consulting Solutions filed a Motion to Dismiss on March 10, 2023. On June 29, 2023, the Court granted the Motion to Dismiss, ruling the claims asserted are â€œderivativeâ€ and could only be asserted by the True Wireless entity now owed by Blue Skies. The Court rejected SurgePaysâ€™ request to certify this ruling for immediate appeal. Defendant Misty Garrett filed a Motion for Summary Judgment seeking the same relief as the Motion to Dismiss granted by the Court. Upon granting this Motion, the Court also ruled the â€œderivativeâ€ claim issue could be certified for immediate appeal upon entry of the Courtâ€™s order, which is pending. Defendants Rob Rowlen and Terracom, LLC remain as defendants in the case after answering the Second Amended Petition. It is SurgePaysâ€™ intent to appeal the Courtâ€™s dismissal of Fina, Blue Skies, True Wireless, Government Consulting Solutions, and Misty Garrett, and to continue prosecuting the case against the other Defendants. At this stage, no attempts at settlement have been made. Â Â Â Â (6) Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. On February 13, 2024, in the Superior Court of California, Los Angeles County, Case No. 24 ST CV 03653, Consumer Attorney Marketing Group, LLC (â€œCAMGâ€) filed a complaint naming SurgePays, Inc. (the â€œCompanyâ€) a defendant and alleging claims for breach of contract, declaratory judgment and express and implied indemnity. The complaint demands that defendants indemnify CAMG for any damages or losses that CAMG may incur in the case Robert Aliotta, et al. v. SurgePays, Inc. d/b/a SurgeLogics, Case No. 23 C 00042, pending in the U.S. District Court for the Northern District of Illinois. CAMGâ€™s claims against the Company are solely based upon theories of participatory and vicarious liability. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and the parties await a Dismissal Order to be entered by the Court. Â 78 Â Â ITEM 1A: RISK FACTORS Â The United States Governmentâ€™s dissolution of the Affordable Connectivity Program (â€œACPâ€) will have a substantial adverse effect on our current and planned business operations. Â Since the introduction of the ACP, we have derived over 70% of our revenue from reimbursement payments from the federal government under the ACP. Effective February 7, 2024, the ACP stopped accepting new applications and enrollments, and the program ceased funding on June 1, 2024. The cease in reimbursement payments from governmental agencies will have a substantial adverse effect on our business, financial condition, and operating results as we transition our focus to the Companyâ€™s other lines of business, such as non-subsidized market and LinkUp Mobile, of which there is no guarantee the Company will successfully be able to meet or exceed the revenue that was previously generated through subsidies from the ACP. Additionally, some of our growth plans for the non-ACP business segments of the Company are dependent on the growth of the ACP customers, and we may lose the opportunity to expand our other business segments, which will have a substantial adverse effect on our business, financial condition, and operating results. Â We may require additional capital as we endeavor to replace lost revenue from the ACP, but we do not have any commitments to obtain such capital and we cannot assure you that we will be able to obtain adequate capital as and when required. Â Due to the loss of revenue from the expiration of the ACP, we expect to incur a loss for the calendar year ended December 31, 2024. If we fail to replace the lost revenue from the Companyâ€™s other business segments, we will not be able to sustain our growth, which will have a substantial adverse effect on the financial condition and operating results of the Company. We will need to adjust operations to control our cash expenses; however, we cannot give assurance that we can increase our cash balances or limit our cash consumption and thus maintain sufficient cash balances for our planned operations. Future business demands may lead to cash utilization at levels greater than recently experienced. We may need to raise additional capital in the future. However, we cannot assure that we will be able to raise additional capital on acceptable terms, or at all. Â ITEM 2: UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS Â None. Â ITEM 3: DEFAULTS UPON SENIOR SECURITIES. Â None Â ITEM 4: MINE SAFETY DISCLOSURES. Â Not applicable Â ITEM 5: OTHER INFORMATION. Â On May 8, 2024, Jeremy Gies, who served as President of the Company, tendered his resignation from his role as an officer of the Company, effective immediately. Mr. Gies will transition from his current role into a non-officer position with the Company, where Mr. Gies will continue to help the Company execute on its broader strategic agenda and lead growth initiatives. Mr. Giesâ€™ resignation was not in connection with any disagreement between Mr. Gies and the Company, its management, the Companyâ€™s board of directors or any committee thereof on any matter relating to the Companyâ€™s operations, policies or practices, or any other matter. Â On May 8, 2024, the Nominating and Corporate Governance Committee of the Company met and appointed Kevin Brian Cox as the new President of the Company, effective immediately. Mr. Cox currently also serves as the Companyâ€™s Chief Executive Officer and Chairman and will retain these titles in connection with his appointment. For further biographical information and arrangements with Mr. Cox, please see the Companyâ€™s Annual Report on Form 10-K for the fiscal year ended December 31, 2023, which is incorporated herein by reference. Â We are reporting the following information in lieu of reporting on a Current Report on Form 8-K under Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers. Â During the six months ended June 30, 2024, certain of our officers and directorsÂ adoptedÂ orÂ terminatedÂ RuleÂ 10b5-1Â trading arrangements as follows: Â On March 14, 2024, Kevin Brian Cox, our President and Chief Executive Officer, adopted a trading plan that is intended to satisfy the conditions under Rule 10b5-1(c) of the Exchange Act. Mr. Coxâ€™s trading plan is equal to the number of shares of the Companyâ€™s common stock as reasonably estimated by the designated broker such that the net proceeds from their sale are sufficient to cover the withholding taxes resulting from the vesting of RSA grants previously issued to Mr. Cox, in amounts and prices determined in accordance with a formula set forth in the plan. The plan terminates on December 3, 2024. Â On March 14, 2024, Anthony Evers, our Chief Financial Officer, adopted a trading plan that is intended to satisfy the conditions under Rule 10b5-1(c) of theÂ Exchange Act. Mr. Eversâ€™ trading plan is equal to the number of shares of the Companyâ€™s common stock as reasonably estimated by the designated broker such that the net proceeds from their sale are sufficient to cover the withholding taxes resulting from the vesting of RSA grants previously issued to Mr. Evers, in amounts and prices determined in accordance with a formula set forth in the plan. The plan terminates on December 31, 2024. Â Except as disclosed above, none of our directors or executive officers adopted, modified or terminated any contract, instruction or written plan for the purchase or sale of our securities that was intended to satisfy the affirmative defense conditions of Rule 10b5-1(c) or any â€œnon-Rule 10b5-1 trading arrangementâ€ (as defined in Item 408 of Regulation S-K). Â ITEM 6: EXHIBITS Â Exhibit Â Â Number Â Exhibit Description 31.1* Â Certification pursuant to 18 U.S.C. Section 1350 Section 302 of the Sarbanes-Oxley Act of 2002 - Chief Executive Officer 31.2* Â Certification pursuant to 18 U.S.C. Section 1350 Section 302 of the Sarbanes-Oxley Act of 2002 - Chief Financial Officer 32.1** Â Certification pursuant to 18 U.S.C. Section 1350 Section 906 of the Sarbanes-Oxley Act of 2002 - Chief Executive Officer 32.2** Â Certification pursuant to 18 U.S.C. Section 1350 Section 906 of the Sarbanes-Oxley Act of 2002 - Chief Financial Officer 101.INS* Â Inline XBRL Instance Document 101.SCH* Â Inline XBRL Taxonomy Extension Schema Document 101.CAL* Â Inline XBRL Taxonomy Extension Calculation Linkbase Document 101.DEF* Â Inline XBRL Taxonomy Extension Definition Linkbase Document 101.LAB* Â Inline XBRL Taxonomy Extension Label Linkbase Document 101.PRE* Â Inline XBRL Taxonomy Extension Presentation Linkbase Document 104* Â Cover Page Interactive Data File (embedded within the Inline XBRL document) Â *Filed herewith. Â ** Furnished herewith Â 79 Â Â SIGNATURES Â Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Â Â SURGEPAYS, INC. Date: August 13, 2024 Â Â Â Â By:Â /s/ Kevin Brian Cox Â Â Kevin Brian Cox Â Â Chief Executive Officer (Principal Executive Officer) Â Date: August 13, 2024 /s/ Anthony Evers Â Anthony Evers Â Chief Financial Officer Â (Principal Financial and Accounting Officer) Â 80 Â Â EX-31.1 2 ex31-1.htm Â Exhibit 31.1 Â SURGEPAYS, INC. FORM 10-Q FOR THE QUARTER ENDED June 30, 2024 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Kevin Brian Cox, Chief Executive Officer, certify that: Â Â 1. I have reviewed this report on Form 10-Q of SurgePays, Inc. (the registrant); Â Â Â Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â Â Â Â 3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â Â Â Â 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-a15(f) and 15d-15(f) for the registrant and have: Â Â Â Â Â Â a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, is made known to me by others, particularly during the period in which this report is being prepared; Â Â Â Â Â Â b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â Â Â Â Â Â c. evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and Â Â Â Â Â Â d. disclosed in this report any change in the registrantâ€™s internal controls over financial reporting that occurred during the registrantâ€™s current fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and; Â Â Â Â Â 5. I have disclosed, based on my most recent evaluation, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions); Â Â Â Â Â Â a. All significant deficiencies and material weaknesses in the design or operation of internal controls which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â Â Â Â Â Â b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal controls. Â August 13, 2024 /s/ Kevin Brian Cox Â Kevin Brian Cox Â Chief Executive Officer Â (Principal Executive Officer) Â Â Â Â Â EX-31.2 3 ex31-2.htm Â Exhibit 31.2 Â SURGEPAYS, INC. FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2024 CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Anthony Evers, Chief Financial Officer, certify that: Â Â 1. I have reviewed this report on Form 10-Q of SurgePays, Inc. (the registrant); Â Â Â Â 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; Â Â Â Â 3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; Â Â Â Â 4. I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-a15(f) and 15d-15(f) for the registrant and have: Â Â Â Â Â Â a. designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under my supervision, to ensure that material information relating to the registrant, is made known to me by others, particularly during the period in which this report is being prepared; Â Â Â Â Â Â b. designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; Â Â Â Â Â Â c. evaluated the effectiveness of the registrantâ€™s disclosure controls and procedures and presented in this report my conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period

covered by this report based on such evaluation; and Â Â Â Â Â Â d. disclosed in this report any change in the registrantâ€™s internal controls over financial reporting that occurred during the registrantâ€™s current fiscal quarter (the registrantâ€™s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrantâ€™s internal control over financial reporting; and; Â Â Â Â Â 5. I have disclosed, based on my most recent evaluation, to the registrantâ€™s auditors and the audit committee of the registrantâ€™s board of directors (or persons performing the equivalent functions); Â Â Â Â Â Â a. All significant deficiencies and material weaknesses in the design or operation of internal controls which are reasonably likely to adversely affect the registrantâ€™s ability to record, process, summarize and report financial information; and Â Â Â Â Â Â b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrantâ€™s internal controls. Â August 13, 2024 /s/ Anthony Evers Â Anthony Evers Â Chief Financial Officer Â (Principal Financial and Accounting Officer) Â Â Â Â EX-32.1 4 ex32-1.htm Â Exhibit 32.1 Â SURGEPAYS, INC. FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2024 CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Kevin Brian Cox, certify that: Â Â 1. I am the Chief Executive Officer of SurgePays, Inc. Â Â Â Â 2. Attached to this certification is Form 10-Q for the quarter ended June 30, 2024, a periodic report (the â€œperiodic reportâ€) filed by the issuer with the Securities Exchange Commission pursuant to Section 13(a) or 15(d) of the Securities and Exchange Act of 1934 (the â€œExchange Actâ€), which contains financial statements. Â Â Â Â 3. I hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that Â Â Â â— The periodic report containing the financial statements fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act, and Â Â Â Â Â â— The information in the periodic report fairly presents, in all material respects, the consolidated financial condition and results of operations of the issuer for the periods presented. Â August 13, 2024 /s/ Kevin Brian Cox Â Kevin Brian Cox Â Chief Executive Officer Â (Principal Executive Officer) Â Â Â Â Â EX-32.2 5 ex32-2.htm Â Exhibit 32.2 Â SURGEPAYS, INC. FORM 10-Q FOR THE QUARTER ENDED JUNE 30, 2024 CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO 18 U.S.C. SECTION 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 Â I, Anthony Evers, certify that Â Â 1. I am the Chief Financial Officer of SurgePays, Inc. Â Â Â Â 2. Attached to this certification is Form 10-Q for the quarter ended June 30, 2024, a periodic report (the â€œperiodic reportâ€) filed by the issuer with the Securities Exchange Commission pursuant to Section 13(a) or 15(d) of the Securities and Exchange Act of 1934 (the â€œExchange Actâ€), which contains financial statements. Â Â Â Â 3. I hereby certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that Â Â Â â— The periodic report containing the financial statements fully complies with the requirements of Section 13(a) or 15(d) of the Exchange Act, and Â Â Â Â Â Â â— The information in the periodic report fairly presents, in all material respects, the consolidated financial condition and results of operations of the issuer for the periods presented. Â August 13, 2024 /s/ Anthony Evers Â Anthony Evers Â Chief Financial Officer Â (Principal Financial and Accounting Officer) Â Â Â Â Â Â Â EX-101.SCH 6 surg-20240630.xsd XBRL SCHEMA FILE 00000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 00000002 - Statement - Consolidated Balance Sheets link:presentationLink link:calculationLink link:definitionLink 00000003 - Statement - Consolidated Balance Sheets (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 00000004 - Statement - Consolidated Statements of Operations (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000005 - Statement - Consolidated Statements of Changes in Stockholders' Equity (Unaudited) link:presentationLink link:calculationLink link:definitionLink 00000006 - Statement - Consolidated Statements of Cash Flows (Unaudited) link:presentationLink link:calculationLink link:definitionLink 995512 - Disclosure - Organization and Nature of Operations link:presentationLink link:calculationLink link:definitionLink 995513 - Disclosure - Summary of Significant Accounting Policies link:presentationLink link:calculationLink link:definitionLink 995514 - Disclosure - Property and Equipment link:presentationLink link:calculationLink link:definitionLink 995515 - Disclosure - Intangibles link:presentationLink link:calculationLink link:definitionLink 995516 - Disclosure - Internal Use Software Development Costs link:presentationLink link:calculationLink link:definitionLink 995517 - Disclosure - Debt link:presentationLink link:calculationLink link:definitionLink 995518 - Disclosure - Fair Value of Financial Instruments link:presentationLink link:calculationLink link:definitionLink 995519 - Disclosure - Commitments and Contingencies link:presentationLink link:calculationLink link:definitionLink 995520 - Disclosure - Stockholdersâ€™ Equity link:presentationLink link:calculationLink link:definitionLink 995521 - Disclosure - Segment Information link:presentationLink link:calculationLink link:definitionLink 995522 - Disclosure - Installment Sale Liability link:presentationLink link:calculationLink link:definitionLink 995523 - Disclosure - Income Taxes link:presentationLink link:calculationLink link:definitionLink 995524 - Disclosure - Summary of Significant Accounting Policies (Policies) link:presentationLink link:calculationLink link:definitionLink 995525 - Disclosure - Organization and Nature of Operations (Tables) link:presentationLink link:calculationLink link:definitionLink 995526 - Disclosure - Summary of Significant Accounting Policies (Tables) link:presentationLink link:calculationLink link:definitionLink 995527 - Disclosure - Property and Equipment (Tables) link:presentationLink link:calculationLink link:definitionLink 995528 - Disclosure - Intangibles (Tables) link:presentationLink link:calculationLink link:definitionLink 995529 - Disclosure - Internal Use Software Development Costs (Tables) link:presentationLink link:calculationLink link:definitionLink 995530 - Disclosure - Debt (Tables) link:presentationLink link:calculationLink link:definitionLink 995531 - Disclosure - Commitments and Contingencies (Tables) link:presentationLink link:calculationLink link:definitionLink 995532 - Disclosure - Stockholdersâ€™ Equity (Tables) link:presentationLink link:calculationLink link:definitionLink 995533 - Disclosure - Segment Information (Tables) link:presentationLink link:calculationLink link:definitionLink 995534 - Disclosure - Income Taxes (Tables) link:presentationLink link:calculationLink link:definitionLink 995535 - Disclosure - Schedule of Subsidiaries (Details) link:presentationLink link:calculationLink link:definitionLink 995536 - Disclosure - Organization and Nature of Operations (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995537 - Disclosure - Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed (Details) link:presentationLink link:calculationLink link:definitionLink 995538 - Disclosure - Schedule of Receivables (Details) link:presentationLink link:calculationLink link:definitionLink 995539 - Disclosure - Schedule of Receivables (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 995540 - Disclosure - Schedule of Disaggregation of Revenue from Contracts with Customers (Details) link:presentationLink link:calculationLink link:definitionLink 995541 - Disclosure - Schedule of Investment (Details) link:presentationLink link:calculationLink link:definitionLink 995542 - Disclosure - Schedule of Diluted Net Income (Loss) Per Share (Details) link:presentationLink link:calculationLink link:definitionLink 995543 - Disclosure - Schedule of Earnings per Share Basic and Diluted (Details) link:presentationLink link:calculationLink link:definitionLink 995544 - Disclosure - Schedule of Related Party Expenses (Details) link:presentationLink link:calculationLink link:definitionLink 995545 - Disclosure - Summary of Significant Accounting Policies (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995546 - Disclosure - Schedule of Property and Equipment (Details) link:presentationLink link:calculationLink link:definitionLink 995547 - Disclosure - Property and Equipment (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995548 - Disclosure - Schedule of Intangible Assets (Details) link:presentationLink link:calculationLink link:definitionLink 995549 - Disclosure - Schedule of Estimated Amortization Expenses (Details) link:presentationLink link:calculationLink link:definitionLink 995550 - Disclosure - Intangibles (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995551 - Disclosure - Schedule of Internal Use Software Development Costs (Details) link:presentationLink link:calculationLink link:definitionLink 995552 - Disclosure - Schedule of Capitalized Internal Use Software Development Costs (Details) link:presentationLink link:calculationLink link:definitionLink 995553 - Disclosure - Internal Use Software Development Costs (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995554 - Disclosure - Schedule of Notes Payable (Details) link:presentationLink link:calculationLink link:definitionLink 995555 - Disclosure - Schedule of Notes Payable (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 995556 - Disclosure - Schedule of Notes Payable - Related Parties (Details) link:presentationLink link:calculationLink link:definitionLink 995557 - Disclosure - Schedule of Debt Maturities (Details) link:presentationLink link:calculationLink link:definitionLink 995558 - Disclosure - Debt (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995559 - Disclosure - Schedule of Operating Lease Assets and Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 995560 - Disclosure - Schedule of Lease Expense (Details) link:presentationLink link:calculationLink link:definitionLink 995561 - Disclosure - Schedule of Future Minimum Payments (Details) link:presentationLink link:calculationLink link:definitionLink 995562 - Disclosure - Commitments and Contingencies (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995563 - Disclosure - Schedule of Non-vested Shares Related Parties (Details) link:presentationLink link:calculationLink link:definitionLink 995564 - Disclosure - Schedule of Stock Granted (Details) link:presentationLink link:calculationLink link:definitionLink 995565 - Disclosure - Schedule of Stock Option Transactions (Details) link:presentationLink link:calculationLink link:definitionLink 995566 - Disclosure - Schedule of Fair Value of Stock Options (Details) link:presentationLink link:calculationLink link:definitionLink 995567 - Disclosure - Schedule of Warrants Activity (Details) link:presentationLink link:calculationLink link:definitionLink 995568 - Disclosure - Stockholdersâ€™ Equity (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995569 - Disclosure - Schedule of Operating Segments (Details) link:presentationLink link:calculationLink link:definitionLink 995570 - Disclosure - Segment Information (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995571 - Disclosure - Installment Sale Liability (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 995572 - Disclosure - Schedule of Income Taxes and Effective Income Tax Rate (Details) link:presentationLink link:calculationLink link:definitionLink 995573 - Disclosure - Schedule of Components of Income Tax Expense (Benefit) (Details) link:presentationLink link:calculationLink link:definitionLink 995574 - Disclosure - Schedule of Components of Income Tax Expense (Benefit) (Details) (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 995575 - Disclosure - Schedule of Deferred Tax Assets and Liabilities (Details) link:presentationLink link:calculationLink link:definitionLink 995576 - Disclosure - Income Taxes (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.CAL 7 surg-20240630_cal.xml XBRL CALCULATION FILE EX-101.DEF 8 surg-20240630_def.xml XBRL DEFINITION FILE EX-101.LAB 9 surg-20240630_lab.xml XBRL LABEL FILE Class of Stock [Axis] Common Stock [Member] Common Stock Purchase Warrants [Member] Related and Nonrelated Parties [Axis] Nonrelated Party [Member] Related Party [Member] SBA Government [Member] Equity Components [Axis] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] Legal Entity [Axis] SurgePays, Inc. [Member] Consolidated Entities [Axis] Active Entities [Member] Surge Blockchain, LLC [Member] ECS Prepaid, LLC [Member] LogicsIQ, Inc [Member] Torch Wireless [Member] SurgePays Fintech, Inc [Member] SurgePhone Wireless, LLC [Member] Injury Survey, LLC [Member] Electronic Check Services, Inc. [Member] Inactive Entities [Member] Central States Legal Services, Inc. [Member] KSIX, LLC [Member] DigitizeIQ, LLC [Member] KSIX Media, Inc. [Member] Surge Payments, LLC [Member] Award Type [Axis] Signing [Member] Closing [Member] 90 Days from Closing [Member] 180 Days from Closing [Member] Business Acquisition [Axis] Clear Line Mobile Inc [Member] True Wireless, Inc. [Member] Blue Skies Connections, LLC [Member] Concentration Risk Type [Axis] Customer Concentration Risk [Member] Surge Phone and Torck Wireless [Member] Concentration Risk Benchmark [Axis] Revenue from Contract with Customer Benchmark [Member] Federal Communications Commission [Member] Revenue Benchmark [Member] Accounts Receivable [Member] Customer [Axis] Customer [Member] Statement of Income Location, Balance [Axis] General and Administrative Expense [Member] LogicsIQ [Member] Investment, Name [Axis] CenterCom Global [Member] Scenario [Axis] Forecast [Member] Product and Service [Axis] Mobile Virtual Network Operators [Member] Comprehensive Platform Services [Member] Lead Generation [Member] Other [Member] Antidilutive Securities [Axis] Warrant [Member] Share-Based Payment Arrangement, Option [Member] Carddawg Investments, Inc. [Member] Long-Lived Tangible Asset [Axis] Computer Equipment [Member] Statistical Measurement [Axis] Minimum [Member] Maximum [Member] Furniture and Fixtures [Member] Finite-Lived Intangible Assets by Major Class [Axis] Computer Software, Intangible Asset [Member] Trade Names [Member] ECS Membership Agreement [Member] Noncompete Agreements [Member] Customer Relationships [Member] Software and Software Development Costs [Member] Kevin Brian Cox [Member] Debt Instrument [Axis] Economic Injury Disaster Loan [Member] Long-Term Debt, Type [Axis] Notes Payable [Member] Economic Injury Disaster Loan One [Member] Notes Payable One [Member] Title and Position [Axis] Chief Executive Officer and Board Member One [Member] Chief Executive Officer and Board Member Two [Member] Board Member [Member] Notes Payable Two [Member] Notes Payable Three [Member] David May [Member] Notes Payable Related Parties [Member] Notes Payable SBA Government [Member] Asset Acquisition [Axis] Clear Line Mobile Incs [Member] Building [Member] Collaborative Arrangement and Arrangement Other than Collaborative [Axis] Year One [Member] Chief Financial Officer [Member] Year Two [Member] Year Three [Member] Restricted Stock [Member] Vehicles [Member] Home Building [Member] Future Stock Awards [Member] Six Month [Member] Shares per Month [Member] Year Five [Member] Annual Revenue Goals [Member] Vesting [Axis] Restricted Stock One [Member] Restricted Stock Two [Member] Restricted StockThree [Member] Restricted Stock Four [Member] Each Additional Restricted Stock [Member] Annual EBITDA Goals [Member] Market Capitalization Goals [Member] Series A Convertible Preferred Stocks [Member] SeriesC Convertible Preferred Stocks [Member] Plan Name [Axis] 2022 Plan [Member] Board of Directors Chairman [Member] Chief Executive Officer [Member] Director [Member] Sale of Stock [Axis] Employee Stock [Member] Segments [Axis] Mobile Virtual Network Operator [Member] Corporate Overhead [Member] Income Tax Jurisdiction [Axis] Domestic Tax Jurisdiction [Member] State and Local Jurisdiction [Member] Statement [Table] Statement [Line Items] Document Type Amendment Flag Amendment Description Document Registration Statement Document Annual Report Document Quarterly Report Document Transition Report Document Shell Company Report Document Shell Company Event Date Document Period Start Date Document Period End Date Document Fiscal Period Focus Document Fiscal Year Focus Current Fiscal Year End Date Entity File Number Entity Registrant Name Entity Central Index Key Entity Primary SIC Number Entity Tax Identification Number Entity Incorporation, State or Country Code Entity Address, Address Line One Entity Address, Address Line Two Entity Address, Address Line Three Entity Address, City or Town Entity Address, State or Province Entity Address, Country Entity Address, Postal Zip Code Country Region City Area Code Local Phone Number Extension Written Communications Soliciting Material Pre-commencement Tender Offer Pre-commencement Issuer Tender Offer Title of 12(b) Security No Trading Symbol Flag Trading Symbol Security Exchange Name Title of 12(g) Security Security Reporting Obligation Annual Information Form Audited Annual Financial Statements Entity Well-known Seasoned Issuer Entity Voluntary Filers Entity Current Reporting Status Entity Interactive Data Current Entity Filer Category Entity Small Business Entity Emerging Growth Company Elected Not To Use the Extended Transition Period Document Accounting Standard Other Reporting Standard Item Number Entity Shell Company Entity Public Float Entity Bankruptcy Proceedings, Reporting Current Entity Common Stock, Shares Outstanding Documents Incorporated by Reference [Text Block] Defined Benefit Plan [Table] Defined Benefit Plan Disclosure [Line Items] Assets Current Assets Cash Accounts receivable - net Inventory Prepaids and other Total Current Assets Property and equipment - net Other Assets Note receivable Intangibles - net Internal use software development costs - net Goodwill Investment in CenterCom Operating lease - right of use asset - net Deferred income taxes - net Total Other Assets Total Assets Liabilities and Stockholdersâ€™ Equity Current Liabilities Accounts payable and accrued expenses Accrued income taxes payable Deferred revenue Operating lease liability Note payable - related party Total Current Liabilities Long Term Liabilities Notes payable Operating lease liability Total Long Term Liabilities Total Liabilities Stockholdersâ€™ Equity Common stock, $0.001 par value, 500,000,000 shares authorized 19,431,549 and 14,403,261 shares issued and outstanding, respectively Additional paid-in capital Accumulated deficit Stockholdersâ€™ equity Non-controlling interest Total Stockholdersâ€™ Equity Total Liabilities and Stockholdersâ€™ Equity Statement of Financial Position [Abstract] Common stock, par value Common stock, shares authorized Common stock, shares issued Common stock, shares outstanding Income Statement [Abstract] Revenues Costs and expenses Cost of revenues General and administrative expenses Total costs and expenses Income (loss) from operations Other income (expense) Interest expense Other income Gain on investment in CenterCom Total other income (expense) - net Net income (loss) before provision for income taxes Provision for income tax benefit (expense) Net income (loss) including non-controlling interest Non-controlling interest Net income (loss) available to common stockholders Earnings per share - attributable to common stockholders Basic Diluted Weighted average number of shares outstanding - attributable to common stockholders Basic Diluted Beginning balance Balance, shares Stock issued for cash Stock issued for cash, shares Cash paid as direct offering costs Exercise of warrants for cash Exercise of warrants for cash, shares Exercise of warrants - cashless Exercise of warrants - cashless, shares Stock issued for services Stock issued for services, shares Recognition of stock based compensation - unvested shares - related parties Recognition of stock-based compensation - related party Net income (loss) Recognition of stock based compensation - stock options Ending balance Balance, shares Operating activities Net income (loss) - including non-controlling interest Adjustments to reconcile net income (loss) to net cash provided by (used in) operations Depreciation and amortization Amortization of right-of-use assets Amortization of internal use software development costs Stock issued for services Recognition of stock based compensation - unvested shares - related parties Recognition of share based compensation - options - related party Interest expense adjustment - SBA loans Right-of-use asset lease payment adjustment true up Gain on equity method investment - CenterCom Changes in operating assets and liabilities (Increase) decrease in Accounts receivable Inventory Prepaids and other Deferred income taxes - net Increase (decrease) in Accounts payable and accrued expenses Accrued income taxes payable Installment sale liability - net Deferred revenue Operating lease

liability Net cash provided by (used in) operating activities Investing activities Capitalized internal use software development costs Net cash used in investing activities Financing activities Proceeds from stock issued for cash Proceeds from exercise of common stock warrants Cash paid as direct offering costs Repayments of loans - related party Repayments on notes payable Repayments on notes payable - SBA government Net cash provided (used in) by financing activities Net increase (decrease) in cash Cash - beginning of period Cash - end of period Supplemental disclosure of cash flow information Cash paid for interest Cash paid for income tax Supplemental disclosure of non-cash investing and financing activities Reclassification of accrued interest - related party to note payable - related party Exercise of warrants - cashless Right-of-use asset obtained in exchange for new operating lease liability Goodwill (ClearLine Mobile, Inc.) Pay vs Performance Disclosure [Table] Executive Category [Axis] Individual [Axis] Adjustment to Compensation [Axis] Measure [Axis] Pay vs Performance Disclosure, Table Company Selected Measure Name Named Executive Officers, Footnote Peer Group Issuers, Footnote Changed Peer Group, Footnote PEO Total Compensation Amount PEO Actually Paid Compensation Amount Adjustment To PEO Compensation, Footnote Non-PEO NEO Average Total Compensation Amount Non-PEO NEO Average Compensation Actually Paid Amount Adjustment to Non-PEO NEO Compensation Footnote Equity Valuation Assumption Difference, Footnote Compensation Actually Paid vs. Total Shareholder Return Compensation Actually Paid vs. Net Income Compensation Actually Paid vs. Company Selected Measure Total Shareholder Return Vs Peer Group Compensation Actually Paid vs. Other Measure Tabular List, Table Total Shareholder Return Amount Peer Group Total Shareholder Return Amount Net Income (Loss) Company Selected Measure Amount Other Performance Measure, Amount Adjustment to Compensation, Amount PEO Name Name Non-GAAP Measure Description Additional 402(v) Disclosure Pension Benefits Adjustments, Footnote Erroneously Awarded Compensation Recovery [Table] Restatement Determination Date [Axis] Restatement Determination Date Aggregate Erroneous Compensation Amount Erroneous Compensation Analysis Stock Price or TSR Estimation Method Outstanding Aggregate Erroneous Compensation Amount Aggregate Erroneous Compensation Not Yet Determined Name Forgone Recovery due to Expense of Enforcement, Amount Forgone Recovery due to Violation of Home Country Law, Amount Forgone Recovery due to Disqualification of Tax Benefits, Amount Forgone Recovery, Explanation of Impracticability Name Compensation Amount Restatement does not require Recovery Awards Close in Time to MNPI Disclosures [Table] Award Timing MNPI Disclosure Award Timing Method Award Timing Predetermined Award Timing MNPI Considered Award Timing, How MNPI Considered MNPI Disclosure Timed for Compensation Value Awards Close in Time to MNPI Disclosures, Table Name Underlying Securities Exercise Price Fair Value as of Grant Date Underlying Security Market Price Change Trading Arrangements, by Individual [Table] Trading Arrangement [Axis] Material Terms of Trading Arrangement Name Title Rule 10b5-1 Arrangement Adopted Non-Rule 10b5-1 Arrangement Adopted Adoption Date Rule 10b5-1 Arrangement Terminated Non-Rule 10b5-1 Arrangement Terminated Termination Date Expiration Date Arrangement Duration Insider Trading Policies and Procedures [Line Items] Insider Trading Policies and Procedures Adopted Insider Trading Policies and Procedures Not Adopted Organization, Consolidation and Presentation of Financial Statements [Abstract] Organization and Nature of Operations Accounting Policies [Abstract] Summary of Significant Accounting Policies Property, Plant and Equipment [Abstract] Property and Equipment Goodwill and Intangible Assets Disclosure [Abstract] Intangibles Internal Use Software Development Costs Internal Use Software Development Costs Debt Disclosure [Abstract] Debt Investments, All Other Investments [Abstract] Fair Value of Financial Instruments Commitments and Contingencies Disclosure [Abstract] Commitments and Contingencies Equity [Abstract] Stockholdersâ€™ Equity Segment Reporting [Abstract] Segment Information Installment Sale Liability Installment Sale Liability Income Tax Disclosure [Abstract] Income Taxes Principles of Consolidation and Non-Controlling Interest Business Combinations and Asset Acquisitions Note Receivable (Sale of Former Subsidiary) Business Segments and Concentrations Use of Estimates Risks and Uncertainties Fair Value of Financial Instruments Cash and Cash Equivalents and Concentration of Credit Risk Accounts Receivable Inventory Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Property and Equipment Internal Use Software Development Costs Right of Use Assets and Lease Obligations Revenue Recognition Contract Liabilities (Deferred Revenue) Cost of Revenues Income Taxes Investment Advertising Costs Stock-Based Compensation Stock Warrants Basic and Diluted Earnings (Loss) per Share Related Parties Recent Accounting Standards Reclassifications Schedule of Subsidiaries Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed Schedule of Receivables Schedule of Disaggregation of Revenue from Contracts with Customers Schedule of Investment Schedule of Diluted Net Income (Loss) Per Share Schedule of Earnings per Share Basic and Diluted Schedule of Related Party Expenses Schedule of Property and Equipment Schedule of Intangible Assets Schedule of Estimated Amortization Expenses Intangible Asset, Finite-Lived [Table] Finite-Lived Intangible Assets [Line Items] Schedule of Internal Use Software Development Costs Schedule of Capitalized Internal Use Software Development Costs Short-Term Debt [Table] Short-Term Debt [Line Items] Schedule of Notes Payable Schedule of Notes Payable - Related Parties Schedule of Debt Maturities Schedule of Operating Lease Assets and Liabilities Schedule of Lease Expense Schedule of Future Minimum Payments Schedule of Non-vested Shares Related Parties Schedule of Stock Granted Schedule of Stock Option Transactions Schedule of Fair Value of Stock Options Schedule of Warrants Activity Schedule of Operating Segments Schedule of Income Taxes and Effective Income Tax Rate Schedule of Components of Income Tax Expense (Benefit) Schedule of Deferred Tax Assets and Liabilities Consolidation, Less-than-Wholly-Owned Subsidiary, Parent Ownership Interest, Effect of Change [Table] Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Name of subsidiary Incorporation date Entity incorporation, state or country code Name of segment Net income available to common stockholders Net cash used in operations Accumulated deficit Stockholders equity Working capital Cash on hand Cash Fair value of consideration transferred Right-of-use operating lease Total assets acquired Right-of-use operating lease Total liabilities assumed Total identifiable net assets 2024 (6 months) 2025 Receivables Less: amount representing interest Total Note receivables Note receivables Payment for note receivables Payment for additional receivables Nature of Operation, Product Information, Concentration of Risk [Table] Product Information [Line Items] Total Revenue Percentage of Revenues Investments, beginning Gain on investment Investments, ending Antidilutive Security, Excluded EPS Calculation [Table] Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Total common stock equivalents Net income (loss) available to common stockholders Weighted average shares outstanding - basic Effect of dilutive securities Weighted average shares outstanding - diluted Earnings (loss) per share - basic Earnings (loss) per share - diluted Total related party expenses Assets purchase Operating lease right of use assets Operating lease term Business combination acquired both tangible and intangible assets Impairment loss on property and equipment Interest rate Default interest rate Debt monthly payments Repayment of principal and interest Concentrations risk percentage Insured by FDIC Allowance for doubtful accounts Bad debt expense Provision for inventory obsolescence Inventory, net Impairment loss of long-lived assets including internal use capitalized software costs Impairment loss on software development costs Revenues Deferred revenue Uncertain tax positions Income tax interest and penalties Tax expenses Accrued income tax liability Equity method investment ownership percentage Advertising expenses Authorized shares Expenses with related parties Property, Plant and Equipment [Table] Property, Plant and Equipment [Line Items] Computer equipment and software Property and equipment, estimated useful lives (years) Furniture and fixtures Property and Equipment - gross Less: accumulated depreciation/amortization Property and equipment - net Depreciation and amortization expense Intangibles - gross Intangible assets, estimated useful lives (years) Less: accumulated amortization Intangibles - net 2024 (6 Months) 2025 2026 2027 Amortization expense Internal Use Software Development Costs Internal use software development costs, estimated useful life (years) Less: accumulated amortization Internal Use Software Development Costs - net Schedule Of Capitalized Internal Use Software Development Costs Capitalized costs, beginning Capitalized costs Capitalized costs, ending Additional costs Amortization of internal use software development costs Issuance dates of notes Term Maturity date Collateral Default interest rate Warrants issued as debt discount/issue costs Beginning balance Repayments Interest expene adjustment Reclassification of principal into one single note Reclassification of accrued interest payable into one single note Ending balance Schedule of Long-Term Debt Instruments [Table] Debt Instrument [Line Items] Long term debt, gross Accrued interest Repayments of related party debt Additional issued Warrants term Interest expenses Repayments of notes payable Debt instrument, monthly payment Issue Date Maturity Date Interest Rate Default Interest Rate Note payables - related parties Short term Long term 2024 (6 Months) 2025 2026 2027 2028 Thereafter Total Debt instrument monthly payments Debt instrument carrying amount Debt outstanding Long term debt Debt instrument face amount Accrued interest payable Debt instrument total Debt instrument interest rate Debt instrument default interest rate Debt instrument term Repayments of debt Operating lease - right-of-use asset - non-current Operating lease liability Weighted average remaining lease term (in years) Operating leases Weighted average discount rate Operating leases Amortization of right-of-use operating lease asset Lease liability expense in connection with obligation repayment Total operating lease costs Operating cash outflows from operating lease (obligation payment) 2024 (6 months) 2025 2026 2027 2028 Thereafter Total undiscounted cash flows Less: amount representing interest Present value of operating lease liabilities Less: current portion of operating lease liabilities Long-term operating lease liabilities Product Liability Contingency [Table] Product Liability Contingency [Line Items] Base salary Annual cash bonus Restricted stock awards Restricted stock awards fair value grant Closing price per share Restricted stock awards, vest Reimbursement expenses Base salary percentage Number of restricted stock value Restricted stock award settlement value Debt instrument, issuance date Debt instrument, principal amount Plaintiff amount Litigation settlement expense Number of shares beginning balance Weighted average grant fair value, beginning Number of shares, granted Weighted average grant fair value granted Number of shares vested Number of shares , forefieted Number of shares Ending balance Weighted average grant fair value, ending Unrecognized Compensation Weighted average period (years) Accumulated Other Comprehensive Income (Loss) [Table] Accumulated Other Comprehensive Income (Loss) [Line Items] Shares Granted Shares Vested Non Vested Shares Number of options, outstanding beginning Weighted average exercise price, beginning Weighted average remaining contractual term (Years), outstanding Aggregate intrinsic value, outstanding beginning Number of options, vested and exercisable, beginning Weighted average exercise price, vested and exercisable beginning Weighted average remaining contractual term (Years) vested and exercisable Aggregate intrinsic value, outstanding vested and exercisable beginning Number of options, unvested and non-exercisable, beginning Weighted average exercise price, unvested and non-exercisable, beginning Weighted average remaining contractual term (Years) unvested and non-exercisable Number of options, granted Weighted average exercise price - granted Weighted average grant-date fair value of options unvested Number of options, exercised Weighted average exercise price - exercised Number of options, cancelled/forfeited Weighted average exercise price - cancelled/forfeited Number of options, outstanding ending Weighted average exercise price, ending Aggregate intrinsic value, outstanding ending Number of options, vested and exercisable, ending Weighted average exercise price, vested and exercisable, ending Number of options, unvested and non-exercisable, ending Weighted average exercise price, unvested and non-exercisable, ending Expected term Expected volatility Expected dividends Risk free interest rate Number of warrants outstanding, beginning balance Weighted Average Exercise Price Exercisable, beginning balance Weighted Average Remaining Contractual Life (in years), Outstanding Warrants Aggregate Intrinsic Value, beginning balance Number of warrants outstanding, Vested and Exercisable, beginning balance Weighted Average Exercise Price, Vested and Exercisable, beginning balance Weighted Average Remaining Contractual Life (in years), Vetsed and Exercisable Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance Warrants, Unvested, beginning balance Weighted Average Exercise Price, Unvested, beginning balance Weighted Average Remaining Contractual Life (in years), Unvested and Non-exercisable Warrants Aggregate Intrinsic Value, Unvested beginning balance Number of warrants outstanding, Granted Weighted Average Exercise Price, Granted Number of warrants outstanding, Exercised Weighted Average Exercise Price, Exercised Number of warrants outstanding, Cancelled/Forfeited Weighted Average Exercise Price, Cancelled/Forfeited Number of warrants outstanding, ending balance Weighted Average Exercise Price Exercisable, ending balance Warrants Aggregate Intrinsic Value, ending balance Number of warrants outstanding, Vested and Exercisable, ending balance Weighted Average Exercise Price, Vested and Exercisable, ending balance Warrants Aggregate Intrinsic Value, Vested and Exercisable, ending balance Warrants, Unvested, ending balance Weighted Average Exercise Price, Unvested, ending balance Warrants Aggregate Intrinsic Value, Unvested ending balance Stock, Class of Stock [Table] Class of Stock [Line Items] Common stock, voting rights Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Preferred stock, par value Preferred stock, voting rights Debt instrument description Stock issued for employee stock purchase plans ,shares Common stock outstanding percentage Share based compensation authorized Share based compensation grant Shares grant to issues Common stock value Shares issued price per share Cash paid as direct offering costs Net proceeds Exercise of warrants - cash Warrants issued Warrants and right outstanding Warrant exercise price Warrant exercise price cashless Stockholders equity Number of common stock for services Common stock for services, value Share price Share based compenation Stock compensation vesting period Total share based compenation New shares issued Stock option share based compensation Stock compensation vesting period Schedule of Segment Reporting Information, by Segment [Table] Segment Reporting Information [Line Items] Operating expenses Income (loss) from operations Total assets Total liabilities Assets Purchase asset Agreement extended period Sale of asset percentage Installment sale credit amount Prepayment cancellation fee Administrative fees Default rate Commitment fee percentage Increase incremental commitment fee Commitment fee details Installment sale liability Paid fees Current Deferred Total provision (benefit) Current Deferred Total provision (benefit) Federal income tax expense (benefit) - 19.64% State income tax expense (benefit) - 6.5% - net of federal effect Non-deductible items Subtotal Change in valuation allowance Income tax expense (benefit) Effective tax rate Federal income tax rate State and local tax rate Reserve for uncollectible accounts Stock based compensation Net operating loss carryforwards Total deferred tax assets Less: valuation allowance Net deferred tax assets Deferred Tax Liabilities Depreciation Amortization Net deferred tax liabilities Deferred income taxes - net Effective Income Tax Rate Reconciliation [Table] Effective Income Tax Rate Reconciliation [Line Items] Federal operating loss carryforwards Valuation allowance decreased Unrecognized tax benefits Internal use software development costs net. Stock issued during period value new issues stock issued for cash. Stock issued during period value exercise of warrants. Stock issued during period value exercise of warrants cashless. Adjustments to additional paid in capital share based compensation unvested shares requisite service period recognition. Stock issued during period shares new issues stock issued for cash. Stock issued during period shares exercise of warrants. Stock issued during period shares exercise of warrants cashless. Amortization of internal use software development costs. Recognition of stock based compensation unvested shares related party. Recognition of share based compensation options related party. Interest expene adjustment sba loans. Rightofuse asset lease payment adjustment true up. Increase decrease in installment sale liability net. Cash paid as direct offering costs. Repayments of short term debt including notes payable. Reclassification of sba note payable government to note payable. Exercise of warrants cashless. Rightofuse asset obtained in exchange for new operating lease liability. Schedule Of Consolidation Subsidiaries Or Other Investments Consolidated Entities [Table Text Block] Name of subsidiary. SurgePays, Inc. [Member] Active Entities [Member] Name of segment. Surge Blockchain, LLC [Member] ECS Prepaid, LLC [Member] LogicsIQ, Inc [Member] Torch Wireless [Member] SurgePays Fintech, Inc [Member] SurgePhone Wireless, LLC [Member] Injury Survey, LLC [Member] Electronic Check Services, Inc. [Member] Inactive Entities [Member] Signing [Member] Closing [Member] 90 Days from Closing [Member] Central States Legal Services, Inc. [Member] 180 Days from Closing [Member] KSIX, LLC [Member] Clear Line Mobile Inc [Member] Schedule Of Estimated Fair Value Of Assets Acquired [Table Text Block] DigitizeIQ, LLC [Member] KSIX Media, Inc. [Member] Business combination recognized identifiable assets acquired and liabilities assumed fair value of consideration transferred. Surge Payments, LLC [Member] Working capital. Business combination recognized identifiable assets acquired and liabilities assumed right of use operating lease. Business combination recognized identifiable assets acquired and liabilities assumed current liabilities right of use operating lease. True Wireless, Inc. [Member] Notes receivable gross due remainder of fiscal year. Notes receivable gross due in next twelve months. Less interest receivable. Blue Skies Connections, LLC [Member] Payments to acquire additional receivables. Business Segment And Concentrations [Policy Text Block] Surge Phone and Torck Wireless [Member] Federal Communications Commission [Member] Customer [Member] Software development costs impairment charges. LogicsIQ [Member] Deferred Revenue [Policy Text Block] Mobile Virtual Network Operators [Member] Comprehensive Platform Services [Member] Lead Generation [Member] Other [Member] CenterCom Global [Member] Related Parties [Policy Text Block] Carddawg Investments, Inc. [Member] ECS Membership Agreement [Member] Internal Use Software Development Costs Disclosure [Text Block] Schedule of internal use of software development costs [Table Text Block] Schedule of capitalized internal use of software development costs [Table Text Block] SBA Government [Member] Issuance dates of notes. Economic Injury Disaster Loan [Member] Economic Injury Disaster Loan One [Member] Chief Executive Officer and Board Member One [Member] Reclassification of principal. Reclass of accrued interest payable. Chief Executive Officer and Board Member Two [Member] Board Member [Member] Kevin Brian Cox [Member] David May [Member] Schedule of Notes Payable Related Parties [Table Text Block] Notes Payable One [Member] Notes Payable Two [Member] Debt instrument default interest rate stated percentage. Notes Payable Three [Member] Long term debt maturities repayments of principal after year four. Notes Payable Related Parties [Member] Notes Payable SBA Government [Member] Operating leases of cash flow [Table Text Block] Operating cash outflows from operating lease oblifation payment. Lessee operating lease liability payment due after four. Year One [Member] Year Two [Member] Year Three [Member] Annual cash bonus. Base salary percentage. Future Stock Awards [Member] Six Month [Member] Shares per Month [Member] Year Five [Member] Series A Convertible Preferred Stocks [Member] SeriesC Convertible Preferred Stocks [Member] Common stock outstanding

percentage. Cashless exercise price of warrants or rights. Share based compensation arrangement by share based payment award options non vested grants in period gross. Weighted average period Schedule Of Stock Granted [Table Text Block] Share based compensation arrangement by share based payment award options unvested and nonexercisable. Share based compensation arrangement by share based payment award options unvested and nonexercisable weighted average exercise price. Share based compensation arrangement by share based payment award options unvested and nonexercisable weighted average remaining contractual term. Number of options, unvested and non-exercisable beginning. Share-based compensation arrangement by share-based payment award, non-option equity instruments, exercisable. Share based compensation arrangement by share based payment award non option equity instruments unvested. Warrants weighted average exercise price outstanding. Warrants weighted average exercise price exercisable. Share based compensation arrangement by share based payment award non options weighted averagegrant date fair value unvested. Warrants weighted average exercise price, granted. Warrants weighted average exercise price, forfeited/cancelled. Weighted Average Remaining Contractual Life (in years) Weighted Average Remaining Contractual Life (in years) Exercisable. Weighted Average Remaining Contractual Life (in years) Unvested. Share-based compensation arrangement by share based payment award non-option equity instruments aggregate intrinsic, value. Share based compensation arrangement by share based payment award non option equity instruments aggregate intrinsic value vested and exercisable. Share based compensation arrangement by share based payment award nonOption equity instruments aggregate intrinsic value unvested. Installment Sale Liability Disclosure [Text Block] Sales of asset description. Sales of asset percentage. Installment sale credit description. Prepayment penalty description. Default rate description. Installment sale liability. Income tax expense benefit subtotal. Deferred tax liabilities depreciation. Deferred tax liabilities amortization. Stock Warrants [Policy Text Block] Annual Revenue Goals [Member] Restricted Stock One [Member] Restricted Stock Two [Member] Restricted StockThree [Member] Restricted Stock Four [Member] Each Additional Restricted Stock [Member] Annual EBITDA Goals [Member] Market Capitalization Goals [Member] Lease liability expense in connection with obligation repayment. Two Thousand and Twenty Two Plan [Member] Share based compensation arrangement by share based payment award non options weighted average grant date fair value exercised. Clear Line Mobile Incs [Member] Goodwill Noncash. Corporate Overhead [Member] Mobile Virtual Network Operator [Member] Notes Payable [Member] Assets, Current Assets, Noncurrent, Other than Noncurrent Investments and Property, Plant and Equipment Liabilities, Current Liabilities, Noncurrent Equity, Attributable to Parent Liabilities and Equity Costs and Expenses Interest Expense, Other Nonoperating Income (Expense) Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Net Income (Loss) Attributable to Noncontrolling Interest Shares, Outstanding Issuance of Stock and Warrants for Services or Claims RecognitionOfStockBasedCompensationUnvestedSharesRelatedParty RightofuseAssetLeasePaymentAdjustmentTrueUp Equity Method Investment, Realized Gain (Loss) on Disposal Increase (Decrease) in Accounts Receivable Increase (Decrease) in Inventories Increase (Decrease) in Prepaid Expense and Other Assets Increase (Decrease) in Deferred Income Taxes Increase (Decrease) in Accounts Payable and Accrued Liabilities Increase (Decrease) in Accrued Taxes Payable Increase (Decrease) in Contract with Customer, Liability Increase (Decrease) in Operating Lease Liability Net Cash Provided by (Used in) Operating Activities Payments to Develop Software Net Cash Provided by (Used in) Investing Activities CashPaidAsDirectOfferingCosts RepaymentsOfShortTermDebtIncludingNotesPayable Net Cash Provided by (Used in) Financing Activities Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations ExerciseOfWarrantsCashless Forgone Recovery, Individual Name Outstanding Recovery, Individual Name Awards Close in Time to MNPI Disclosures, Individual Name Trading Arrangement, Individual Name InternalUseSoftwareDevelopmentCostsDisclosureTextBlock Equity [Text Block] InstallmentSaleLiabilityDisclosureTextBlock Fair Value of Financial Instruments, Policy [Policy Text Block] Inventory, Policy [Policy Text Block] Property, Plant and Equipment, Policy [Policy Text Block] Internal Use Software, Policy [Policy Text Block] Income Tax, Policy [Policy Text Block] Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Cash and Equivalents Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Assets BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Liabilities Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Net LessInterestReceivable Revenues [Default Label] Deferred Revenue Property, Plant and Equipment, Gross Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment Finite-Lived Intangible Assets, Accumulated Amortization Finite-Lived Intangible Assets, Net Finite-Lived Intangible Asset, Expected Amortization, Year One Capitalized Computer Software, Gross Capitalized Computer Software, Accumulated Amortization Capitalized Computer Software, Net Capitalized Computer Software, Amortization DebtInstrumentDefaultInterestRateStatedPercentage Repayments of Long-Term Debt Long-Term Debt, Maturity, Remainder of Fiscal Year Long-Term Debt, Maturity, Year One Long-Term Debt, Maturity, Year Two Long-Term Debt, Maturity, Year Three Operating Lease, Liability LeaseLiabilityExpenseInConnectionWithObligationRepayment Operating Lease, Cost Lessee, Operating Lease, Liability, to be Paid, Remainder of Fiscal Year Lessee, Operating Lease, Liability, to be Paid, Year One Lessee, Operating Lease, Liability, to be Paid, Year Two Lessee, Operating Lease, Liability, to be Paid, Year Three Lessee, Operating Lease, Liability, to be Paid, Year Four LesseeOperatingLeaseLiabilityPaymentsDueAfterFour Lessee, Operating Lease, Liability, to be Paid Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Nonvested, Number of Shares Share-Based Compensation Arrangement by Share-Based Payment Award, Option, Nonvested, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Intrinsic Value Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Exercisable, Number Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Weighted Average Exercise Price Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested and Expected to Vest, Outstanding, Aggregate Intrinsic Value ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number Warrants, Weighted Average Exercise Price Exercisable, Beginning balance ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue Warrants Exercisable, Beginning balance Warrants, Weighted Average Exercise Price Exercisable, Beginning balance [Default Label] ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested SharebasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Exercised Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Forfeitures and Expirations Payments of Stock Issuance Costs Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition Net Assets Federal Income Tax Expense (Benefit), Continuing Operations Current State and Local Tax Expense (Benefit) Deferred State and Local Income Tax Expense (Benefit) State and Local Income Tax Expense (Benefit), Continuing Operations IncomeTaxExpenseBenefitSubtotal Deferred Tax Assets, Gross Deferred Tax Assets, Valuation Allowance Deferred Tax Assets, Net of Valuation Allowance DeferredTaxLiabilitiesDepreciation DeferredTaxLiabilitiesAmortization Deferred Tax Liabilities, Gross Deferred Tax Assets, Net EX-101.PRE 10 surg-20240630_pre.xml XBRL PRESENTATION FILE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Cover - shares 6 Months Ended Jun. 30, 2024 Aug. 12, 2024 Document Type 10-Q Â Amendment Flag false Â Document Quarterly Report true Â Document Transition Report false Â Document Period End Date Jun. 30, 2024 Â Document Fiscal Period Focus Q2 Â Document Fiscal Year Focus 2024 Â Current Fiscal Year End Date --12-31 Â Entity File Number 001-40992 Â Entity Registrant Name SURGEPAYS, INC. Â Entity Central Index Key 0001392694 Â Entity Tax Identification Number 98-0550352 Â Entity Incorporation, State or Country Code NV Â Entity Address, Address Line One 3124 Brother Blvd Â Entity Address, Address Line Two Suite 104 Â Entity Address, City or Town Bartlett Â Entity Address, State or Province TN Â Entity Address, Postal Zip Code 38133 Â City Area Code 901 Â Local Phone Number 302-9587 Â Entity Current Reporting Status Yes Â Entity Interactive Data Current Yes Â Entity Filer Category Non-accelerated Filer Â Entity Small Business true Â Entity Emerging Growth Company false Â Entity Shell Company false Â Entity Common Stock, Shares Outstanding Â 19,744,883 Common Stock [Member] Â Â Title of 12(b) Security Common Stock Â Trading Symbol SURG Â Security Exchange Name NASDAQ Â Common Stock Purchase Warrants [Member] Â Â Title of 12(b) Security Common Stock Purchase Warrants Â Trading Symbol SURGW Â X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:gMonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T -Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityRegistrantName Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant is a shell company as defined in Rule 12b-2 of the Exchange Act. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityShellCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionIndicates that the company is a Smaller Reporting Company (SRC). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntitySmallBusiness Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityTaxIdentificationNumber Namespace Prefix: dei_ Data Type: dei:employerIdItemType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei_LocalPhoneNumber Namespace Prefix: dei_ Data Type:

xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionTitle of a 12(b) registered security. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b + Details Name: dei_Security12bTitle Namespace Prefix: dei_ Data Type: dei:securityTitleItemType Balance Type: na Period Type: duration X - DefinitionName of the Exchange on which a security is registered. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection d1-1 + Details Name: dei_SecurityExchangeName Namespace Prefix: dei_ Data Type: dei:edgarExchangeCodeItemType Balance Type: na Period Type: duration X - DefinitionTrading symbol of an instrument as listed on an exchange. + ReferencesNo definition available. + Details Name: dei_TradingSymbol Namespace Prefix: dei_ Data Type: dei:tradingSymbolItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=SURG_CommonStockPurchaseWarrantsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 13 R2.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Balance Sheets - USD ($) Jun. 30, 2024 Dec. 31, 2023 Current Assets Â Â Cash $ 38,434,580 $ 14,622,060 Accounts receivable - net 1,412,177 9,536,074 Inventory 8,363,434 9,046,594 Prepaids and other 507,927 161,933 Total Current Assets 48,718,118 33,366,661 Property and equipment - net 221,075 361,841 Other Assets Â Â Note receivable 176,851 176,851 Intangibles - net 1,799,716 2,126,470 Internal use software development costs - net 428,010 539,424 Goodwill 4,166,782 1,666,782 Investment in CenterCom 498,273 464,409 Operating lease - right of use asset - net 396,475 387,869 Deferred income taxes - net 2,835,000 Total Other Assets 7,466,107 8,196,805 Total Assets 56,405,300 41,925,307 Current Liabilities Â Â Accrued income taxes payable 100,000 570,000 Deferred revenue 20,000 Operating lease liability 96,332 43,137 Total Current Liabilities 6,600,396 12,705,044 Long Term Liabilities Â Â Operating lease liability 317,470 356,276 Total Long Term Liabilities 3,523,024 816,799 Total Liabilities 10,123,420 13,521,843 Stockholdersâ€™ Equity Â Â Common stock, $0.001 par value, 500,000,000 shares authorized 19,431,549 and 14,403,261 shares issued and outstanding, respectively 19,435 14,404 Additional paid-in capital 72,967,169 43,421,019 Accumulated deficit (26,827,373) (15,186,203) Stockholdersâ€™ equity 46,159,231 28,249,220 Non-controlling interest 122,649 154,244 Total Stockholdersâ€™ Equity 46,281,880 28,403,464 Total Liabilities and Stockholdersâ€™ Equity 56,405,300 41,925,307 Nonrelated Party [Member] Â Â Current Liabilities Â Â Accounts payable and accrued expenses 4,297,557 6,439,120 Related Party [Member] Â Â Current Liabilities Â Â Accounts payable and accrued expenses 499,853 1,048,224 Note payable - related party 1,606,654 4,584,563 Long Term Liabilities Â Â Notes payable 2,730,796 SBA Government [Member] Â Â Long Term Liabilities Â Â Notes payable $ 474,758 $ 460,523 X - DefinitionInternal use software development costs net. + ReferencesNo definition available. + Details Name: SURG_InternalUseSoftwareDevelopmentCostsNet Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying amount as of the balance sheet date of the unpaid sum of the known and estimated amounts payable to satisfy all currently due domestic and foreign income tax obligations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedIncomeTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of excess of issue price over par or stated value of stock and from other transaction involving stock or stockholder. Includes, but is not limited to, additional paid-in capital (APIC) for common and preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_AdditionalPaidInCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A 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Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset recognized for present right to economic benefit, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_AssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsCurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AssetsNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all assets, excluding property, plant, and equipment and other property and investments, that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer. Alternate captions include Total Deferred Charges and Other Assets. + ReferencesNo definition available. + Details Name: us-gaap_AssetsNoncurrentOtherThanNoncurrentInvestmentsAndPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of

demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and other assets expected to be realized or consumed within one year or normal operating cycle, if longer. + ReferencesNo definition available. + Details Name: us-gaap_DeferredIncomeTaxesAndOtherAssetsCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenueCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI 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https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1 + Details Name: us-gaap_IntangibleAssetsNetExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI 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requiring transfer or otherwise providing economic benefit to others. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 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Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(32)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesAndStockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionTotal obligations incurred as part of normal operations that are expected to be paid during the following twelve months or within one business cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(21)) -Publisher FASB -URI 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DefinitionAmount of obligation due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 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-Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 22: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7Reference 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481404/852-10-50-7 + Details Name: us-gaap_LiabilitiesNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_LiabilitiesNoncurrentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(24)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_MinorityInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits within a future period of one year or the normal operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 05 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482955/340-10-05-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 340 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483032/340-10-45-1 + Details Name: us-gaap_PrepaidExpenseCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-4Reference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=SURG_SBAGovernmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Balance Sheets (Parenthetical) - $ / shares Jun. 30, 2024 Dec. 31, 2023 Statement of Financial Position [Abstract] Â Â Common stock, par value $ 0.001 $ 0.001 Common stock, shares authorized 500,000,000 500,000,000 Common stock, shares issued 19,431,549 14,403,261 Common stock, shares outstanding 19,431,549 14,403,261 X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders (includes common shares that were issued, repurchased and remain in the treasury). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -

SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfFinancialPositionAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 15 R4.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Operations (Unaudited) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Income Statement [Abstract] Â Â Â Â Revenues $ 15,085,699 $ 35,886,433 $ 46,514,834 $ 70,662,876 Costs and expenses Â Â Â Â Cost of revenues 18,528,774 25,860,705 41,775,243 52,942,665 General and administrative expenses 7,432,978 3,823,227 13,863,783 6,812,648 Total costs and expenses 25,961,752 29,683,932 55,639,026 59,755,313 Income (loss) from operations (10,876,053) 6,202,501 (9,124,192) 10,907,563 Other income (expense) Â Â Â Â Interest expense (116,722) (156,267) (249,305) (348,593) Other income 636,868 636,868 Gain on investment in CenterCom 17,711 10,713 33,864 43,742 Total other income (expense) - net 537,857 (145,554) 421,427 (304,851) Net income (loss) before provision for income taxes (10,338,196) 6,056,947 (8,702,765) 10,602,712 Provision for income tax benefit (expense) (2,547,000) (2,970,000) Net income (loss) including non-controlling interest (12,885,196) 6,056,947 (11,672,765) 10,602,712 Non-controlling interest (19,431) 90,955 (31,595) 90,379 Net income (loss) available to common stockholders $ (12,865,765) $ 5,965,992 $ (11,641,170) $ 10,512,333 Earnings per share - attributable to common stockholders Â Â Â Â Basic $ (0.66) $ 0.42 $ (0.63) $ 0.74 Diluted $ (0.66) $ 0.40 $ (0.63) $ 0.71 Weighted average number of shares outstanding - attributable to common stockholders Â Â Â Â Basic 19,431,549 14,191,083 18,562,416 14,154,163 Diluted 19,431,549 15,076,466 18,562,416 14,811,785 X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1B + Details Name: us-gaap_CostOfRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTotal costs of sales and operating expenses for the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostsAndExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CostsAndExpensesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EarningsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI 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-Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 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-Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef 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-Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 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Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeStatementAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 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DefinitionAmount of Net Income (Loss) attributable to noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate amount of income or expense from ancillary business-related activities (that is to say, excluding major activities considered part of the normal operations of the business). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_NonoperatingIncomeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI 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Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of income related to nonoperating activities, classified as other. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OtherNonoperatingIncome Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-19Reference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: 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https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 31: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4JReference 32: http://www.xbrl.org/2003/role/exampleRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 4K -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4KReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 34: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-2Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1AReference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1A + Details Name: us-gaap_ProfitLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate total costs related to selling a firm's product and services, as well as all other general and administrative expenses. Direct selling expenses (for example, credit, warranty, and advertising) are expenses that can be directly linked to the sale of specific products. Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SellingGeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Changes in Stockholders' Equity (Unaudited) - USD ($) Common Stock [Member] Additional Paid-in Capital [Member] Retained Earnings [Member] Noncontrolling Interest [Member] Total Beginning balance at Dec. 31, 2022 $ 14,117 $ 40,780,707 $ (35,804,106) $ 127,535 $ 5,118,253 Balance, shares at Dec. 31, 2022 14,116,832 Â Â Â Â Stock issued for services $ 60 307,398 307,458 Stock issued for services, shares 60,082 Â Â Â Â Non-controlling interest (576) (576) Net income (loss) 4,546,341 4,546,341 Recognition of stock based compensation - stock options 9,294 9,294 Ending balance at Mar. 31, 2023 $ 14,177 41,097,399 (31,257,765) 126,959 9,980,770 Balance, shares at Mar. 31, 2023 14,176,914 Â Â Â Â Beginning balance at Dec. 31, 2022 $ 14,117 40,780,707 (35,804,106) 127,535 5,118,253 Balance, shares at Dec. 31, 2022 14,116,832 Â Â Â Â Non-controlling interest Â Â Â Â 90,379 Net income (loss) Â Â Â Â 10,512,333 Ending balance at Jun. 30, 2023 $ 14,286 41,625,010 (25,291,773) 217,914 16,565,437 Balance, shares at Jun. 30, 2023 14,285,655 Â Â Â Â Beginning balance at Dec. 31, 2022 $ 14,117 40,780,707 (35,804,106) 127,535 5,118,253 Balance, shares at Dec. 31, 2022 14,116,832 Â Â Â Â Stock issued for services Â Â Â Â $ 1,290,024 Stock issued for services, shares Â Â Â Â 242,615 Ending balance at Dec. 31, 2023 $ 14,404 43,421,019 (15,186,203) 154,244 $ 28,403,464 Balance, shares at Dec. 31, 2023 14,403,261 Â Â Â Â Beginning balance at Mar. 31, 2023 $ 14,177 41,097,399 (31,257,765) 126,959 9,980,770 Balance, shares at Mar. 31, 2023 14,176,914 Â Â Â Â Exercise of warrants for cash $ 44 207,196 207,240 Exercise of warrants for cash, shares 43,814 Â Â Â Â Stock issued for services $ 65 311,121 311,186 Stock issued for services, shares 64,927 Â Â Â Â Non-controlling interest 90,955 90,955 Net income (loss) 5,965,992 5,965,992 Recognition of stock based compensation - stock options 9,294 9,294 Ending balance at Jun. 30, 2023 $ 14,286 41,625,010 (25,291,773) 217,914 16,565,437 Balance, shares at Jun. 30, 2023 14,285,655 Â Â Â Â Beginning balance at Dec. 31, 2023 $ 14,404 43,421,019 (15,186,203) 154,244 28,403,464 Balance, shares at Dec. 31, 2023 14,403,261 Â Â Â Â Stock issued for cash $ 3,081 17,246,913 17,249,994 Stock issued for cash, shares 3,080,356 Â Â Â Â Cash paid as direct offering costs (1,395,000) (1,395,000) Exercise of warrants for cash $ 1,861 8,797,396 8,799,257 Exercise of warrants for cash, shares 1,860,308 Â Â Â Â Exercise of warrants - cashless $ 41 (41) Exercise of warrants - cashless, shares 40,238 Â Â Â Â Stock issued for services $ 48 411,692 411,740 Stock issued for services, shares 47,386 Â Â Â Â Recognition of stock based compensation - unvested shares - related parties 1,497,417 1,497,417 Recognition of stock-based compensation - related party 6,196 6,196 Non-controlling interest (12,164) (12,164) Net income (loss) 1,224,595 1,224,595 Ending balance at Mar. 31, 2024 $ 19,435 69,985,592 (13,961,608) 142,080 56,185,499 Balance, shares at Mar. 31, 2024 19,431,549 Â Â Â Â Beginning balance at Dec. 31, 2023 $ 14,404 43,421,019 (15,186,203) 154,244 28,403,464 Balance, shares at Dec. 31, 2023 14,403,261 Â Â Â Â Cash paid as direct offering costs $ 17,249,994 Â Â Â Â Stock issued for services Â Â Â Â $ 411,740 Stock issued for services, shares Â Â Â Â 47,386 Non-controlling interest Â Â Â Â $ (31,595) Net income (loss) Â Â Â Â (11,641,170) Ending balance at Jun. 30, 2024 $ 19,435 72,967,169 (26,827,373) 122,649 46,281,880 Balance, shares at Jun. 30, 2024 19,431,549 Â Â Â Â Beginning balance at Mar. 31, 2024 $ 19,435 69,985,592 (13,961,608) 142,080 56,185,499 Balance, shares at Mar. 31, 2024 19,431,549 Â Â Â Â Recognition of stock based compensation - unvested shares - related parties 2,981,577 2,981,577 Non-controlling interest (19,431) (19,431) Net income (loss) (12,865,765) (12,865,765) Ending balance at Jun. 30, 2024 $ 19,435 $ 72,967,169 $ (26,827,373) $ 122,649 $ 46,281,880 Balance, shares at Jun. 30, 2024 19,431,549 Â Â Â Â X - DefinitionAdjustments to additional paid in capital share based compensation unvested shares requisite service period recognition. + ReferencesNo definition available. + Details Name: SURG_AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationUnvestedSharesRequisiteServicePeriodRecognition Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionStock issued during period shares exercise of warrants. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodSharesExerciseOfWarrants Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock issued during period shares exercise of warrants cashless. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodSharesExerciseOfWarrantsCashless Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock issued during period shares new issues stock issued for cash. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodSharesNewIssuesStockIssuedForCash Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock issued during period value exercise of warrants. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodValueExerciseOfWarrants Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionStock issued during period value exercise of warrants cashless. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodValueExerciseOfWarrantsCashless Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionStock issued during period value new issues stock issued for cash. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodValueNewIssuesStockIssuedForCash Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for option under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalShareBasedCompensationStockOptionsRequisiteServicePeriodRecognition Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of increase to additional paid-in capital (APIC) for recognition of cost for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 35 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480483/718-10-35-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -

SubTopic 20 -Section 55 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-13Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 20 -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481089/718-20-55-12 + Details Name: us-gaap_AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI 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-URI https://asc.fasb.org/1943274/2147482790/220-10-45-1B + Details Name: us-gaap_NetIncomeLossAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: 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Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 17 R6.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Consolidated Statements of Cash Flows (Unaudited) - USD ($) 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Operating activities Â Â Net income (loss) - including non-controlling interest $ (11,672,765) $ 10,602,712 Adjustments to reconcile net income (loss) to net cash provided by (used in) operations Â Â Depreciation and amortization 467,520 467,519 Amortization of right-of-use assets 46,995 21,494 Amortization of internal use software development costs 111,414 64,530 Stock issued for services 411,740 618,644 Recognition of stock based compensation - unvested shares - related parties 4,478,994 Interest expense adjustment - SBA loans 19,750 Right-of-use asset lease payment adjustment true up (97,346) Gain on equity method investment - CenterCom (33,864) (43,742) (Increase) decrease in Â Â Accounts receivable 8,123,897 (1,059,014) Inventory 683,160 (6,900,674) Prepaids and other (345,994) (56,131) Deferred income taxes - net 2,835,000 Increase (decrease) in Â Â Accrued income taxes payable (470,000) Installment sale liability - net (1,668,744) Deferred revenue (20,000) (199,910) Operating lease liability 56,134 (19,329) Net cash provided by (used in) operating activities (90,112) 224,060 Investing activities Â Â Capitalized internal use software development costs (281,304) Net cash used in investing activities (281,304) Financing activities Â Â Proceeds from stock issued for cash 17,249,994 Proceeds from exercise of common stock warrants 8,799,257 207,240 Cash paid as direct offering costs (1,395,000) Repayments of loans - related party (746,104) (467,385) Repayments on notes payable (1,520,954) Repayments on notes payable - SBA government (5,515) (9,213) Net cash provided (used in) by financing activities 23,902,632 (1,790,312) Net increase (decrease) in cash 23,812,520 (1,847,556) Cash - beginning of period 14,622,060 7,035,654 Cash - end of period 38,434,580 5,188,098 Supplemental disclosure of cash flow information Â Â Cash paid for interest 259,765 209,840 Cash paid for income tax Supplemental disclosure of non-cash investing and financing activities Â Â Reclassification of accrued interest - related party to note payable - related party 498,991 Exercise of warrants - cashless 41 Right-of-use asset obtained in exchange for new operating lease liability 98,638 Goodwill (ClearLine Mobile, Inc.) 2,500,000 Related Party [Member] Â Â Adjustments to reconcile net income (loss) to net cash provided by (used in) operations Â Â Recognition of share based compensation - options - related party 6,196 18,588 Increase (decrease) in Â Â Accounts payable and accrued expenses (49,380) (270,665) Nonrelated Party [Member] Â Â Increase (decrease) in Â Â Accounts payable and accrued expenses $ (4,641,563) $ (1,351,218) X - DefinitionAmortization of internal use software development costs. + ReferencesNo definition available. + Details Name: SURG_AmortizationOfInternalUseSoftwareDevelopmentCosts Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCash paid as direct offering costs. + ReferencesNo definition available. + Details Name: SURG_CashPaidAsDirectOfferingCosts Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionExercise of warrants cashless. + ReferencesNo definition available. + Details Name: SURG_ExerciseOfWarrantsCashless Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGoodwill Noncash. + ReferencesNo definition available. + Details Name: SURG_GoodwillNonCash Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionIncrease decrease in installment sale liability net. + ReferencesNo definition available. + Details Name: SURG_IncreaseDecreaseInInstallmentSaleLiabilityNet Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionInterest expene adjustment sba loans. + ReferencesNo definition available. + Details Name: SURG_InterestExpeneAdjustmentSbaLoans Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionReclassification of sba note payable government to note payable. + ReferencesNo definition available. + Details Name: SURG_ReclassificationOfSbaNotePayableGovernmentToNotePayable Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionRecognition of share based compensation options related party. + ReferencesNo definition available. + Details Name: SURG_RecognitionOfShareBasedCompensationOptionsRelatedParty Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRecognition of stock based compensation unvested shares related party. + ReferencesNo definition available. + Details Name: SURG_RecognitionOfStockBasedCompensationUnvestedSharesRelatedParty Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRepayments of short term debt including notes payable. + ReferencesNo definition available. + Details Name: SURG_RepaymentsOfShortTermDebtIncludingNotesPayable Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionRightofuse asset lease payment adjustment true up. + ReferencesNo definition available. + Details Name: SURG_RightofuseAssetLeasePaymentAdjustmentTrueUp Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionRightofuse asset obtained in exchange for new operating lease liability. + ReferencesNo definition available. + Details Name: SURG_RightofuseAssetObtainedInExchangeForNewOperatingLeaseLiability Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including, but not limited to, disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe current period expense charged against earnings on long-lived, physical assets not used in production, and which are not intended for resale, to allocate or recognize the cost of such assets over their useful lives; or to record the reduction in book value of an intangible asset over the benefit period of such asset; or to reflect consumption during the period of an asset that is not used in production. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_DepreciationAndAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of an equity method investment. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_EquityMethodInvestmentRealizedGainLossOnDisposal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of amortization expense attributable to right-of-use asset from finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseRightOfUseAssetAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount, after refund, of cash paid to foreign, federal, state, and local jurisdictions as income tax. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 23 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-23Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-22Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_IncomeTaxesPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amounts payable to vendors for goods and services received and the amount of obligations and expenses incurred but not paid. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in amount due within one year (or one business cycle) from customers for the credit sale of goods and services. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period of all taxes owed but not paid, including income, property and other taxes. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInAccruedTaxesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in obligation to transfer good or service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478345/912-310-45-11Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInContractWithCustomerLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the account that represents the temporary difference that results from Income or Loss that is recognized for accounting purposes but not for tax purposes and vice versa. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInDeferredIncomeTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate value of all inventory held by the reporting entity, associated with underlying transactions that are classified as operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInInventories Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingAssetsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in obligation for operating lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -SubTopic 20 -Topic 842 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_IncreaseDecreaseInOperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingLiabilitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) in prepaid expenses, and assets classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2 + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFair value of share-based compensation granted to nonemployees as payment for services rendered or acknowledged claims. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_IssuanceOfStockAndWarrantsForServicesOrClaims Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from investing activities, including discontinued operations. Investing activity cash flows include making and collecting loans and acquiring and disposing of debt or equity instruments and property, plant, and equipment and other productive assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24 + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInInvestingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NoncashInvestingAndFinancingItemsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow associated with the development or modification of software programs or applications for internal use (that is, not to be sold, leased or otherwise marketed to others) that qualify for capitalization. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToDevelopSoftware Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from issuance of rights to purchase common shares at predetermined price (usually issued together with corporate debt). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name 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borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition

available. + Details Name: us-gaap_SupplementalCashFlowInformationAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 18 R7.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Pay vs Performance Disclosure - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Mar. 31, 2024 Jun. 30, 2023 Mar. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Pay vs Performance Disclosure [Table] Â Â Â Â Â Â Net Income (Loss) $ (12,865,765) $ 1,224,595 $ 5,965,992 $ 4,546,341 $ (11,641,170) $ 10,512,333 X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 402 -Subsection v -Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name 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https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 19 R8.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Insider Trading Arrangements 6 Months Ended Jun. 30, 2024 Trading Arrangements, by Individual [Table] Â Rule 10b5-1 Arrangement Adopted false Non-Rule 10b5-1 Arrangement Adopted false Rule 10b5-1 Arrangement Terminated false Non-Rule 10b5-1 Arrangement Terminated false X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmntdFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-K -Number 229 -Section 408 -Subsection a -Paragraph 2 -Subparagraph A + Details Name: ecd_TradingArrByIndTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Organization and Nature of Operations 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Organization and Nature of Operations Note 1 - Organization and Nature of Operations Â Organization and Nature of Operations Â SurgePays, Inc. (â€œSurgePays,â€ â€œSP,â€ â€œwe,â€ â€œourâ€ or â€œthe Companyâ€), and its operating subsidiaries, is a technology-driven company building a next generation supply chain software platform that can offer wholesale goods and services more cost efficiently than traditional and existing wholesale distribution models. Â The Company and its subsidiaries are organized as follows: Â Schedule of SubsidiariesÂ Company Name (Active) Â Incorporation Date Â State of Incorporation Â Segment SurgePays, Inc. Â August 18, 2006 Â Nevada Â Corporate Parent Surge Blockchain, LLC Â January 29, 2009 Â Nevada Â Other ECS Prepaid, LLC Â June 9, 2009 Â Missouri Â Comprehensive Platform Services LogicsIQ, Inc. Â October 2, 2018 Â Nevada Â Lead Generation Torch Wireless Â January 29, 2019 Â Wyoming Â Mobile Virtual Network Operators SurgePays Fintech, Inc. Â August 22, 2019 Â Nevada Â Comprehensive Platform Services SurgePhone Wireless, LLC Â August 29, 2019 Â Nevada Â Mobile Virtual Network Operators Injury Survey, LLC Â July 28, 2020 Â Nevada Â Lead Generation Â All of the following entities have nominal operations.Â Â Company Name (Inactive) Â Incorporation Date Â State of Incorporation Electronic Check Services, Inc. Â May 19, 1999 Â Missouri Central States Legal Services, Inc. Â August 1, 2003 Â Missouri KSIX, LLC Â September 14, 2011 Â Nevada DigitizeIQ, LLC Â July 23, 2014 Â Illinois KSIX Media, Inc. Â November 5, 2014 Â Nevada Surge Payments, LLC Â December 17, 2018 Â Nevada Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Basis of Presentation Â The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial statements (â€œU.S. GAAPâ€) and with the instructions to Form 10-Q and Article 8 of Regulation S-X of the United States Securities and Exchange Commission (â€œSECâ€). Accordingly, they do not contain all information and footnotes required by accounting principles generally accepted in the United States of America for annual financial statements. Â In the opinion of the Companyâ€™s management, the accompanying unaudited consolidated financial statements contain all of the adjustments necessary (consisting only of normal recurring accruals) to present the financial position of the Company as of June 30, 2024 and the results of operations and cash flows for the periods presented. The results of operations for the six months ended June 30, 2024 are not necessarily indicative of the operating results for the full fiscal year or any future period. Â These unaudited consolidated financial statements should be read in conjunction with the financial statements and related notes thereto included in the Companyâ€™s Annual Report on Form 10-K for the year ended December 31, 2023 filed with the SEC on March 12, 2024. Â Management acknowledges its responsibility for the preparation of the accompanying unaudited consolidated financial statements which reflect all adjustments, consisting of normal recurring adjustments, considered necessary in its opinion for a fair statement of its consolidated financial position and the consolidated results of its operations for the periods presented. Â Liquidity and Managementâ€™s Plans Â As reflected in the accompanying consolidated financial statements, for the six months ended June 30, 2024, the Company had: Â â— Net loss available to common stockholders of $11,641,170; and â— Net cash used in operations was $90,112 Â Additionally, at June 30, 2024, the Company had: Â â— Accumulated deficit of $26,827,373 â— Stockholdersâ€™ equity of $46,281,880; and â— Working capital of $42,117,722 Â We manage liquidity risk by reviewing, on an ongoing basis, our sources of liquidity and capital requirements. The Company has cash on hand of $38,434,580 at June 30, 2024. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The Company has historically incurred significant losses and has not, prior to 2023, demonstrated an ability to generate sufficient revenues from the sales of its products and services to achieve profitable operations. There can be no assurance that profitable operations will continue to be achieved and could be sustained on a continuing basis. In making this assessment we performed a comprehensive analysis of our current circumstances including: our financial position, our cash flows and cash usage forecasts for the twelve months ending June 30, 2025, and our current capital structure including equity-based instruments and our obligations and debts. Â Effective February 7, 2024, the Affordable Connectivity Program (â€œACPâ€) stopped accepting new applications and enrollments. The program ceased funding on June 1, 2024. The Company believes that the program will be funded again by Congress or that Congress will adopt a new program that will have similar funding possibilities, however, at this time, we cannot predict any outcome. See discussion below regarding revenue recognition. Â The Company believes it has sufficient cash resources on hand to meet its current obligations for a period that is more than one year from the issuance date of these financial statements. Â Managementâ€™s strategic plans include the following: Â â— Expand product and services offerings to a larger surrounding geographic area, â— Continuing to explore and execute prospective partnering or distribution opportunitiesÍ¾ and â— Identifying unique market opportunities that represent potential positive short-term cash flow. Â X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies 6 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Â Summary of Significant Accounting Policies Note 2 - Summary of Significant Accounting Policies Â Principles of Consolidation and Non-Controlling Interest Â These consolidated financial statements have been prepared in accordance with U.S. GAAP and include the accounts of the Company and its wholly owned subsidiaries. All intercompany transactions and balances have been eliminated. Â For entities that are consolidated, but not 100% owned, a portion of the income or loss and corresponding equity is allocated to owners other than the Company. The aggregate of the income or loss and corresponding equity that is not owned by us is included in Non-controlling Interests in the consolidated financial statements. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Business Combinations and Asset Acquisitions Â The Company accounts for acquisitions that qualify as business combinations by applying the acquisition method according to Accounting Standards Codification (â€œASCâ€) 805, Business Combinations (â€œASC 805â€). Â Transaction costs related to the acquisition of a business are expensed as incurred and excluded from the fair value of consideration transferred. Â The identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity are recognized and measured at their estimated fair values. The excess of the fair value of consideration transferred over the fair values of identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity, net of the fair value of any previously held interest in the acquired entity, is recorded as goodwill. Such valuations require management to make significant estimates and assumptions. Â Purchase price allocations may

be preliminary, and, during the measurement period not to exceed one year from the date of acquisition, changes in assumptions and estimates that result in adjustments to the fair value of assets acquired and liabilities assumed are recorded in the period the adjustments are determined. Â Significant judgments are used in determining fair values of assets acquired and liabilities assumed, as well as intangibles. Fair value and useful life determinations are based on, among other factors, estimates of future expected cash flows, and appropriate discount rates used in computing present values. These judgments may materially impact the estimates used in allocating acquisition date fair values to assets acquired and liabilities assumed, as well as the Companyâ€™s current and future operating results. Actual results may vary from these estimates which may result in adjustments to goodwill and acquisition date fair values of assets and liabilities during a measurement period or upon a final determination of asset and liability fair values, whichever occurs first. Adjustments to fair values of assets and liabilities made after the end of the measurement period are recorded within the Companyâ€™s earnings. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The Company evaluates acquisitions of assets and other similar transactions to assess whether the transaction should be accounted for as a business combination or asset acquisition by first applying a screen test to determine whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets. If so, the transaction is accounted for as an asset acquisition. If not, further determination is required as to whether the Company has acquired inputs and processes that can create outputs that would meet the definition of a business. When applying the screen test, significant judgment is required to determine whether an acquisition is a business combination or an acquisition of assets. Â Accounting for asset acquisitions falls under the guidance of Topic 805, Business Combinations, specifically Subtopic 805-50. A cost accumulation model is used to determine an asset acquisitionâ€™s cost. Assets acquired are based on their cost, generally allocated to them on a relative fair value basis. Direct acquisition-related costs are included in the cost of the acquired assets. Â The distinction between business combinations and asset acquisitions involves judgment, particularly when applying the screen test to determine the nature of the transaction. Incorrect judgments or changes in decisions in these areas could materially affect the determination of goodwill, the recognition and measurement of acquired assets and assumed liabilities, and, consequently, our financial position and results of operations. Â Acquisition of ClearLine Mobile, Inc Â On January 5, 2024, the Company closed a purchase agreement and acquired ClearLine Mobile, Incâ€™s. (â€œCLMIâ€) related software development in exchange for $2,500,000. Â CLMI produces a touchscreen display, positioned by the cash register, that is integrated into the SurgePays software platform and markets SurgePays products 24/7 from a central server. SurgePays can advertise its entire suite of products and services while utilizing the POS device for transactions. Â Following the guidance of ASC 805, we performed the screen test to evaluate whether the acquired set is a business or a group of assets. The acquired group of assets included inputs and a substantive process that together significantly contributed to the ability to create outputs. At the time of purchase, CLMI had insignificant operations, however, the transaction was accounted for as a business combination in accordance with ASC 805-50. Â Payments are due as follows: Â Â - $100,000 at signing, Â - $800,000 at closing, Â - $800,000 90 days from closing (April 2024) Â - $800,000 180 days from closing (July 2024) Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â In connection with this business combination, the Company assumed a right-of-use operating lease and corresponding lease liability of $98,638 with a remaining period of two (2) years. Additionally, the acquired technology/software had a net carrying amount of $0. As a result, the Company determined that it has acquired both tangible and intangible assets. Â The table below summarizes the estimated fair value of the assets acquired and the liabilities assumed at the effective acquisition date. Â Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed ConsiderationÂ Â Â Â CashÂ $2,500,000Â Â Â Â Â Â Fair value of consideration transferredÂ Â 2,500,000Â Â Â Â Â Â Recognized amounts of identifiable assets acquired and liabilities assumed:Â Â Â Â Â Â Â Â Â Â Right-of-use operating leaseÂ Â 98,638Â Total assets acquiredÂ Â 98,638Â Â Â Â Â Â Â Right-of-use operating leaseÂ Â 98,638Â Total liabilities assumedÂ Â 98,638Â Â Â Â Â Â Â Total identifiable net assetsÂ Â -Â Â Â Â Â Â Â GoodwillÂ $2,500,000Â Â At the time of acquisition, CLMI had nominal revenues and historical losses from operations. As a result, and given the immaterial nature of this acquisition, the Company elected not to present any pro-forma financial information. Â This transaction did not involve the purchase of a â€œsignificant amount of assetsâ€ as defined in the Instructions to Item 2.01 of Form 8-K. Additionally, the acquisition of CLMI was not deemed to be significant to the Company at any level under SEC Regulation S-X 3.05 and did not require the presentation of any additional historical audited financial statements. Â At June 30, 2024 and December 31, 2023 goodwill was $4,166,782 and $1,666,782, respectively. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Note Receivable (Sale of Former Subsidiary) Â On May 7, 2021, the Company disposed of its former subsidiary True Wireless, Inc. Â In connection with the sale, the Company received an unsecured note receivable for $176,851, bearing interest at 0.6%, with a default interest rate of 10%. The Company was expected to receive twenty-five (25) monthly payments of principal and accrued interest totaling $7,461 commencing in June 2023. Â Payments were scheduled as follows: Â Schedule of Receivables For the Year Ended December 31,Â Â Â Â In DefaultÂ Â Â Â Â Â Â Â 2024 (6 months)Â $141,759**Â $96,993Â 2025Â Â 44,766Â Â Â Â Â Â Â Â 186,525Â Â Â Â Â Less: amount representing interestÂ Â (9,674)Â Â Â Â TotalÂ $176,851Â Â Â Â Â Â On July 12, 2023, Notice of Default was provided by SurgePays, Inc. to Blue Skies Connections, LLC for failure to pay amounts due under that certain Promissory Note dated June 14, 2021 by Blue Skies Connections, LLC in favor of SurgePays, Inc. in the original principal amount of $176,851 (the â€œNoteâ€). Pursuant to the terms of the Note, SurgePays, Inc. accelerated the amount due. Â **The amount due for the six months ended December 31, 2024 is $141,759, which includes $52,227 of payments which were due as of December 31, 2023 and an additional $44,766 of payments which were due as of June 30, 2024. Â As of June 30, 2024, the Company believes the note is collectible. Â See Note 8 for Contingencies â€“ Legal Matters for additional discussion. Â Business Segments and Concentrations Â The Company uses the â€œmanagement approachâ€ to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Companyâ€™s reportable segments. The Company manages its business as multiple reportable segments. See Note 10 regarding segment disclosure. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The Mobile Virtual Network Operator (SurgePhone and Torch Wireless) business segment made up approximately 89% and 83% of total consolidated revenues for the six months ended June 30, 2024 and 2023, respectively. Â Revenues related to this business segment are 100% derived from programs administered by the Federal Communications Commission (FCC), and all funds related to these programs are received directly from organizations under the direction of the FCC and subject to administrative rulings, statutory changes, and other funding restrictions that could impact the Companyâ€™s operations in this segment. Â Accounts receivable related to these programs made up 94% and 98% of accounts receivable at June 30, 2024 and December 31, 2023, respectively. Â Customers in the United States accounted for 100% of our revenues. We do not have any property or equipment outside of the United States. Â Use of Estimates Â Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material. Â Significant estimates during the six months ended June 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of stock-based compensation, estimated useful lives related to intangible assets, capitalized internal-use software development costs, and property and equipment, implicit interest rate in right-of-use operating leases, uncertain tax positions, income tax payable and the valuation allowance on deferred tax assets. Â Risks and Uncertainties Â The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Companyâ€™s operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Companyâ€™s distribution of the product. These factors, among others, make it difficult to project the Companyâ€™s operating results on a consistent basis. Â Effective February 7, 2024, the Affordable Connectivity Program (â€œACPâ€) stopped accepting new applications and enrollments. The program ceased funding on June 1, 2024. The Company believes that the program will be funded by Congress, however, at this time, we cannot predict any outcome. See discussion below regarding revenue recognition. Â Fair Value of Financial Instruments Â The Company accounts for financial instruments under Financial Accounting Standards Board (â€œFASBâ€) ASC 820, Fair Value Measurements. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Companyâ€™s principal or, in absence of a principal, most advantageous market for the specific asset or liability. Â The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value. Â The three tiers are defined as follows: Â Â â— Level 1 â€“ Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets; Â â— Level 2 â€“ Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and Â â— Level 3 â€“ Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The determination of fair value and the assessment of a measurementâ€™s placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Managementâ€™s assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values. Â The Companyâ€™s financial instruments, including cash, accounts receivable, note receivable, accounts payable and accrued expenses, and accounts payable and accrued expenses â€“ related party, are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments. Â ASC 825-10 â€œFinancial Instrumentsâ€ allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value (â€œfair value optionâ€). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments. Â Cash and Cash Equivalents and Concentration of Credit Risk Â For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents. Â The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Accounts Receivable Â Accounts receivable are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral. Â Management periodically assesses the Companyâ€™s accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made. Â Allowance for doubtful accounts was $17,525 at June 30, 2024 and December 31, 2023, respectively. Â There was bad debt expense of $0 for the three and six months ended June 30, 2024 and 2023, respectively. Â Bad debt expense (recoveries) is recorded as a component of general and administrative expenses in the accompanying consolidated statements of operations. Â Inventory Â Inventory primarily consists of tablets, cell phones and sim cards used for the Companyâ€™s subsidized Mobile Virtual Network Operator business segment. Inventories are stated at the lower of cost or net realizable value using the average cost valuation method. Â There was no provision for obsolescence for the three and six months ended June 30, 2024 and 2023, respectively. Â At June 30, 2024 and December 31, 2023, the Company had inventory of $8,363,434 and $9,046,594, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Â Management evaluates the recoverability of the Companyâ€™s identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 â€œImpairment or Disposal of Long-Lived Assets.â€ Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Companyâ€™s business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets. Â If impairment is indicated based on a comparison of the assetsâ€™ carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Property and Equipment Â Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets. Â Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property or equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations. Â Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Internal Use Software Development Costs Â We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations. Â Software development activities generally consist of three stages: Â (i) planning stage, (ii) application and infrastructure development stage, and (iii) post implementation stage. Â Costs incurred in the planning and post implementation stages of software development, including costs associated with the post-configuration training and repairs and maintenance of the developed technologies, are expensed as incurred. Â We capitalize costs associated with software developed for internal use when the planning stage is completed, management has authorized further funding for the completion of the project, and it is probable that the project will be completed and perform as intended. Costs incurred in the application and infrastructure development stages, including significant enhancements and upgrades, are capitalized. Capitalization ends once a project is substantially complete, and the software and technologies are ready for their intended purpose. There is judgment involved in estimating the stage of development as well as estimating time allocated to a particular project. A significant change in the time spent on each project could have a material impact on the amount capitalized and related amortization expense in subsequent periods. Â We amortize internal use software development costs using a straight-line method over a three-year (3) estimated useful life, commencing when the software is ready for its intended use. The straight-line recognition method approximates the manner in which the expected benefit will be derived. We determined the life of internal use software based on historical software upgrades and replacement. Â On an

ongoing basis, we assess if the estimated remaining useful lives of capitalized projects continue to be reasonable based on the remaining expected benefit and usage. If the remaining useful life of a capitalized project is revised, it is accounted for as a change in estimate and the remaining unamortized cost of the underlying asset is amortized prospectively over the updated remaining useful life. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â We also evaluate internal use software for abandonment and use that as a significant indicator for impairment on a quarterly basis. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Right of Use Assets and Lease Obligations Â The Right of Use Asset and Lease Liability reflect the present value of the Companyâ€™s estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate. Â Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Companyâ€™s operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities. Â As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment. Â See Note 8 regarding operating leases. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Revenue Recognition Â The Company recognizes revenue in accordance with ASC 606 to align revenue recognition more closely with the delivery of the Companyâ€™s services and will provide financial statement readers with enhanced disclosures. In accordance with ASC 606, revenue is recognized when a customer obtains control of promised services. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. Â To achieve this core principle, the Company applies the following five steps: Â Step 1: Identify the contract(s) with customers Step 2: Identify the performance obligations in the contract Step 3: Determine the transaction price Step 4: Allocate the transaction price to performance obligations Step 5: Recognize revenue when the entity satisfies a performance obligation Â Identify the contract with a customer Â A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each partyâ€™s rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customerâ€™s intent and ability to pay the promised consideration. The Company applies judgment in determining the customerâ€™s ability and intention to pay, which is based on a variety of factors including the customerâ€™s historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer. Â Identify the performance obligations in the contract Â Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Determine the transaction price Â The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Companyâ€™s judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Companyâ€™s contracts contain a significant financing component and there are no contracts with variable consideration. Â Allocate the transaction price to performance obligations in the contract Â If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations. Â Recognize revenue when or as the Company satisfies a performance obligation Â The Company satisfies performance obligations either over time or at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring a promised service to a customer. Â The following reflects additional discussion regarding our revenue recognition policies for each of our material revenue streams. For each revenue stream we do not offer any returns, refunds or warranties, and no arrangements are cancellable. Additionally, all contract consideration is fixed and determinable at the initiation of the contract. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Performance obligations for Torch and LogicsIQ are satisfied when services are performed. Performance obligations for ECS and SB are satisfied at point of sale. For each of our revenue streams we only have a single performance obligation. Â Mobile Virtual Network Operators Â SurgePhone Wireless (â€œSPWâ€) and Torch Wireless are licensed to provide subsidized mobile broadband services through the ACP to qualifying low-income customers to all fifty (50) states. Revenues are recognized when an ACP application is completed and accepted. Each month we reconcile subscriber usage to ensure the service was utilized. A monthly file is submitted to the Universal Service Administrative Company for review and approval, at which time we have completed our performance obligation and recognize accounts receivable and revenue. Revenues are recorded in the month when services were rendered, with payment typically received on the 28th of the following month. Â Lead Generation Services Â LogicsIQ, Inc. is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues are earned from our lead generation retained services offerings and call center activities through CenterCom (40% investment ownership). Â Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. Â Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations. Â Effective February 1, 2023, LogicsIQ started offering call center services to existing clients. These services are similar in nature to the services CenterCom offers LogicsIQ. Effective January 1, 2024, the Company no longer provides these services. Â The total revenue from these services for the three months ended June 30, 2024 and 2023, was $0 and $443,244, respectively. Â The total revenue from these services for the six months ended June 30, 2024 and 2023, was $0 and $871,030, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. At the time of delivery of leads and the creation of retained cases (customers are qualified at this point), our performance obligation has been completed and revenues are recognized. Arrangements with customers do not provide the customer with the right to take possession of our software or platform at any time. Once the advertising is delivered, it is non-refundable. Â Comprehensive Platform Services Â Revenues are generated through the sale of telecommunication products such as mobile phones, wireless top-up refills, and other mobile related products. At the time in which our products are sold through our online web portal (point of sale), our performance obligation is considered complete. At point of sale (completion of performance obligation), our web portal platform initiates an automated clearing house transaction (ACH) resulting in the recording revenue. Â Contract Liabilities (Deferred Revenue) Â Contract liabilities represent deposits made by customers before the satisfaction of performance obligation and recognition of revenue. Upon completion of the performance obligation(s) that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized. Â At June 30, 2024 and December 31, 2023, the Company had deferred revenue of $0 and $20,000, respectively. Â The following represents the Companyâ€™s disaggregation of revenues for the six months ended June 30, 2024 and 2023: Â Schedule of Disaggregation of Revenue from Contracts with Customers Â Â For the Six Months Ended June 30,Â Â Â Â 2024Â Â Â 2023Â RevenueÂ RevenueÂ Â % of RevenuesÂ Â RevenueÂ Â % of RevenuesÂ Â Â Â Â

dilutive common shares may consist of contingently issuable shares, common stock issuable upon the conversion of stock options and warrants (using the treasury stock method), and convertible debt. These common stock equivalents may be dilutive in the future. Â In the event of a net loss, diluted loss per share is the same as basic loss per share since the effect of the potential common stock equivalents upon conversion would be anti-dilutive. Â The following potentially dilutive equity securities outstanding as of June 30, 2024 and 2023 were as follows: Â Schedule of Diluted Net Income (Loss) Per Share Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 3,619,278Â Â Â 5,622,292Â Stock optionsÂ Â 121,276Â Â Â 11,902Â Total common stock equivalentsÂ Â 3,740,554Â Â Â 5,634,194Â Â Â Warrants and stock options included as common stock equivalents represent those that are fully vested and exercisable. See Note 9. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Based on the potential common stock equivalents noted above at June 30, 2024, the Company has sufficient authorized shares of common stock (500,000,000) to settle any potential exercises of common stock equivalents. Â The following table shows the computation of basic and diluted earnings per share for the three and six months ended June 30, 2024 and 2023: Â Schedule of Earnings per Share Basic and Diluted Â Â Three Months EndedÂ Â Three Months EndedÂ Â Six Months EndedÂ Â Six Months EndedÂ Â Â June 30, 2024Â Â June 30, 2023Â Â June 30, 2024Â Â June 30, 2023Â Â Â Â Â Â

2021 to March 2025. Monthly payments were $3,566 per month. In 2023, the remaining balance of the note was repaid in full. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Debt Maturities Â The following represents the maturities of the Companyâ€™s various debt arrangements for each of the five (5) succeeding years and thereafter as follows: Â Schedule of Debt Maturities For the Year Ended December 31,Â Notes Payable - Related PartiesÂ Â Notes Payable - SBA GovernmentÂ Â TotalÂ Â Â Â Â Â Â Â Â Â Â 2024 (6 Months)Â $781,795Â Â $5,310Â Â $787,105Â 2025Â Â 1,689,367Â Â Â Â 11,043Â Â Â Â 1,700,410Â 2026Â Â 1,866,288Â Â Â 11,461Â Â Â Â 1,877,749Â 2027Â Â -Â Â Â Â 11,902Â Â Â Â 11,902Â 2028Â Â -Â Â Â Â 12,308Â Â Â Â 12,308Â ThereafterÂ Â -Â Â Â Â 422,734Â Â Â Â 422,734Â TotalÂ $4,337,450Â Â $474,758Â Â $4,812,208Â Â X - ReferencesNo definition available. + Details Name: us-gaap_DebtDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/470/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1C -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1CReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1I + Details Name: us-gaap_DebtDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R15.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Fair Value of Financial Instruments 6 Months Ended Jun. 30, 2024 Investments, All Other Investments [Abstract] Â Fair Value of Financial Instruments Note 7 â€“ Fair Value of Financial Instruments Â The Company evaluates its financial assets and liabilities subject to fair value measurements on a recurring basis to determine the appropriate level in which to classify them for each reporting period. This determination requires significant judgments to be made. Â The Company did not have any assets or liabilities measured at fair value on a recurring basis at June 30, 2024 and December 31, 2023, respectively. Â X - DefinitionThe entire disclosure for financial instruments. This disclosure includes, but is not limited to, fair value measurements of short and long term marketable securities, international currencies forward contracts, and auction rate securities. Financial instruments may include hedging and non-hedging currency exchange instruments, derivatives, securitizations and securities available for sale at fair value. Also included are investment results, realized and unrealized gains and losses as well as impairments and risk management disclosures. + ReferencesNo definition available. + Details Name: us-gaap_FinancialInstrumentsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsAllOtherInvestmentsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 27 R16.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Commitments and Contingencies 6 Months Ended Jun. 30, 2024 Commitments and Contingencies Disclosure [Abstract] Â Commitments and Contingencies Note 8 â€“ Commitments and Contingencies Â Operating Leases Â We have entered into various operating lease agreements, including our corporate headquarters. We account for leases in accordance with ASC Topic 842: Leases, which requires a lessee to utilize the right-of-use model and to record a right-of-use asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either financing or operating, with classification affecting the pattern of expense recognition in the statement of operations. In addition, a lessor is required to classify leases as either sales-type, financing or operating. A lease will be treated as a sale if it transfers all of the risks and rewards, as well as control of the underlying asset, to the lessee. If risks and rewards are conveyed without the transfer of control, the lease is treated as financing. If the lessor does not convey risk and rewards or control, the lease is treated as operating. We determine if an arrangement is a lease, or contains a lease, at inception and record the lease in our financial statements upon lease commencement, which is the date when the underlying asset is made available for use by the lessor. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments over the lease term. Lease right-of-use assets and liabilities at commencement are initially measured at the present value of lease payments over the lease term. We generally use our incremental borrowing rate based on the information available at commencement to determine the present value of lease payments except when an implicit interest rate is readily determinable. We determine our incremental borrowing rate based on market sources including relevant industry data. Â We have lease agreements with lease and non-lease components and have elected to utilize the practical expedient to account for lease and non-lease components together as a single combined lease component, from both a lessee and lessor perspective with the exception of direct sales-type leases and production equipment classes embedded in supply agreements. From a lessor perspective, the timing and pattern of transfer are the same for the non-lease components and associated lease component and, the lease component, if accounted for separately, would be classified as an operating lease. Â We have elected not to present short-term leases on the balance sheet as these leases have a lease term of 12 months or less at lease inception and do not contain purchase options or renewal terms that we are reasonably certain to exercise. All other lease assets and lease liabilities are recognized based on the present value of lease payments over the lease term at commencement date. Because most of our leases do not provide an implicit rate of return, we used our incremental borrowing rate based on the information available at lease commencement date in determining the present value of lease payments. Â Our leases, where we are the lessee, do not include an option to extend the lease term. For purposes of calculating lease liabilities, lease term would include options to extend or terminate the lease when it is reasonably certain that we will exercise such options. Â Lease expense for operating leases is recognized on a straight-line basis over the lease term as an operating expense, included as a component of general and administrative expenses, in the accompanying consolidated statements of operations. Â Certain operating leases provide for annual increases to lease payments based on an index or rate, our lease has no stated increase, payments were fixed at lease inception. We calculate the present value of future lease payments based on the index or rate at the lease commencement date. Differences between the calculated lease payment and actual payment are expensed as incurred. Â In 2024, in connection with our purchase of CLMI, we acquired a right-of-use operating lease and related lease liability for a building having a fair value of $98,638. Â At June 30, 2024 and December 31, 2023, respectively, the Company had no financing leases as defined in ASC 842, â€œLeases.â€ Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The tables below present information regarding the Companyâ€™s operating lease assets and liabilities at June 30, 2024 and December 31, 2023, respectively: Schedule of Operating Lease Assets and LiabilitiesÂ Â Â June 30, 2024Â Â December 31, 2023Â AssetsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating lease - right-of-use asset - non-currentÂ $396,475Â Â $387,869Â Â Â Â Â Â Â Â Â Â LiabilitiesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating lease liabilityÂ $413,802Â Â $399,413Â Â Â Â Â Â Â Â Â Â Weighted-average remaining lease term (years)Â Â 5.36Â Â Â 6.50Â Â Â Â Â Â Â Â Â Â Weighted-average discount rateÂ Â 5%Â Â 5% Â The components of lease expense were as follows: Schedule of Lease Expense Â Â June 30, 2024Â Â June 30, 2023Â Â Â Â Â Â Â Â Operating lease costsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Amortization of right-of-use operating lease assetÂ $46,995Â Â $21,494Â Lease liability expense in connection with obligation repaymentÂ Â 10,742Â Â Â 10,648Â Total operating lease costsÂ $57,737Â Â $32,142Â Â Â Â Â Â Â Â Â Â Supplemental cash flow information related to operating leases was as follows:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Operating cash outflows from operating lease (obligation payment)Â $56,134Â Â $19,329Â Right-of-use asset obtained in exchange for new operating lease liabilityÂ $98,638Â Â $-Â Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Future minimum lease payments for the years ended December 31: Schedule of Future Minimum PaymentsÂ Year Ended December 31,Â Â Â 2024 (6 months)Â $56,472Â 2025Â Â 116,211Â 2026Â Â 65,041Â 2027Â Â 66,625Â 2028Â Â 61,099Â ThereafterÂ Â 107,265Â Total undiscounted cash flowsÂ Â 472,713Â Less: amount representing interestÂ Â 58,911Â Present value of operating lease liabilitiesÂ Â 413,802Â Less: current portion of operating lease liabilitiesÂ Â 96,332Â Long-term operating lease liabilitiesÂ $317,470Â Â Employment Agreements (Chief Executive Officer and Chief Financial Officer) Â Chief Financial Officer Â In November 2023, the Company finalized the terms of its employment agreement with its Chief Financial Officer as follows: Â Â 1. Base salary Â Â a. For the year ended December 31, 2023 - $475,000, Â b. For the year ended December 31, 2024 - $489,250; and Â c. For the year ended December 31, 2025 - $503,928 Â Â 2. Annual cash bonus Â Â a. For the year ended December 31, 2023 - $510,000, Â b. For the year ended December 31, 2024 â€“ at least $510,000; and Â c. For the year ended December 31, 2025 - subject to Board approval Â Â 3. Restricted Stock Awards Â Â a. Effective November 10, 2023, an award of 600,000 shares of common stock. The fair value of this grant was $3,114,000, based upon the quoted closing price of $5.19/share. Â b. The shares will vest as follows (see below for table on non-vested shares): Â Â i. 400,000 shares ratably over the period July 2024 â€“ December 2024 (66,667 shares per month over a six-month period); and Â ii. 200,000 on December 31, 2025, Â iii. Shares shall immediately vest if any of the following occur and the Chief Financial Officer is employed by the Company at the time of: Â Â 1. Death, Â 2. Total disability, Â 3. Termination without cause; and Â 4. Change in control Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Â 4. Other Â Â a. Vacation, Â b. Car allowance of $500 per month; and Â c. Home office expense reimbursement of $667 per month, Â d. 401(K) plan participation, Â e. Life insurance; and Â f. Liability insurance Â See Note 9 regarding the vesting provisions of these shares. Â Chief Executive Officer Â In December 2023, the Company finalized the terms of its employment agreement with its Chief Financial Officer as follows: Â 1.Term â€“ through December 31, 2028 2.Base salary Â a.For the year ended December 31, 2023 - $750,000, b.For each year thereafter an increase of 3% Â 3.Annual cash bonus Â a.For the year ended December 31, 2023, and all other years throughout the term of the employment agreement - $870,000. Â 4.Restricted Stock Awards Â a.Effective March 1, 2024, future stock awards totaling 2,500,000 shares of common stock. b.The shares will be issued and vest as follows: Â i.500,000 shares ratably over the period July 2024 â€“ December 2024 (83,333 shares per month over a six-month period). The fair value of this grant was $3,800,000, based upon the quoted closing price of $7.60/share, 500,000 on June 1, of each subsequent year (2025, 2026, 2027 and 2028), at which time these shares will have their fair value determined. These shares have no stated performance or service requirements, other than to be remain as the Chief Executive Officer, and the expense will be recorded on the grant date; and ii.Shares shall immediately vest if any of the following occur and the Chief Executive Officer is employed by the Company at the time of: Â 1.Death, 2.Total disability, 3.Termination without cause; and 4.Change in control Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â 5.Annual Revenue Goals (only one (1) award per goal may be earned until next threshold is achieved Â a.$250,000,000 â€“ value of restricted stock award will be $6,250,000, b.$500,000,000 â€“ value of restricted stock award will be $25,000,000, c.$1,000,000,000 â€“ value of restricted stock award will be $50,000,000, d.$2,000,000,000 â€“ value of restricted tock award will be $100,000,000; and e.Each additional $1,000,000,000 â€“ value of restricted tock award will be $50,000,000, Â 6.Annual EBITDA Goals (only one (1) award per goal may be earned until next threshold is achieved Â a.$50,000,000 - value of restricted stock award will be $2,500,000, b.$100,000,000 - value of restricted stock award will be $5,000,000; and c.Each additional $50,000,000 - value of restricted stock award will be $2,500,000 Â 7.Market Capitalization Goals (only one (1) award per goal may be earned until next threshold is achieved Â a.$250,000,000 - value of restricted stock award will be $25,000,000, b.$500,000,000 - value of restricted stock award will be $50,000,000, c.$1,000,000,000 - value of restricted stock award will be $100,000,000, d.$2,000,000,000 - value of restricted stock award will be $200,000,000; and e.Each additional $1,000,000,000 - value of restricted stock award will be $100,000,000 Â 8.Other Â a.Vacation, b.Car allowance of $500 per month; and c.Home office expense reimbursement of $667 per month, d.401(K) plan participation, e.Life insurance; and f.Liability insurance Â See Note 9 regarding the vesting provisions of these shares. Â Contingencies â€“ Legal Matters Â During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with Financial Accounting Standards Board (â€œFASBâ€) ASC 450-20-50, â€œContingenciesâ€. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals. Â As of June 30, 2024, for all matters listed below, the Company is not aware of any contingent liabilities that should be reflected in the consolidated financial statements. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Surge Holdings â€“ Juno Litigation Â Juno Financial v. AATAC and Surge Holdings Inc. AND Surge Holdings Inc. v. AATAC; Circuit Court of Hillsborough County, Florida, Case # 20-CA-2712 DIV A: Breach of Contract, Account Stated and Open Account claims against Surge by a factoring company. Surge has filed a cross-complaint against defendant AATAC for Breach of Contract, Account Stated, Open Account and Common Law Indemnity. The case remains in discovery but has been inactive for some time. Following analysis by our litigation counsel stating that there is a good defense, management has decided that a reserve is not necessary. The case remains on the docket and has no court dates set at this time. Â True Wireless and SurgePays â€“ Litigation Â Blue Skies Connections, LLC, and True Wireless, Inc. v. SurgePays, Inc., et. al.: In the District Court of Oklahoma County, OK, CJ-2021-5327, filed on December 13, 2021. Plaintiffsâ€™ petition alleges breach of a Stock Purchase Agreement by SurgePays, SurgePhone Wireless, LLC, and Kevin Brian Cox (â€œDefendantsâ€), and makes other allegations related to SurgePaysâ€™ consulting work with Jonathan Coffman, formerly a True Wireless employee. Blue

Skies alleged the Defendants are in violation of their non-competition and non-solicitation agreements related to the sale of True Wireless from SurgePays to Blue Skies. Defendants filed various motions with the Court demonstrating Oklahoma state law does not recognize non-compete agreements and non-solicitation agreements in the manner alleged by Plaintiffs, and the Court granted these motions, finding the non-solicitation and non-competition clauses in the Stock Purchase Agreement void as a matter of Oklahoma law. The matter continues in the discovery process with other dispositive motions pending. Mr. Coffman is no longer working for True Wireless. An attempt at mediation in July, 2022 did not achieve a settlement. The petition requests injunctive relief, general damages, punitive damages, attorney fees and costs for alleged breach of contract, tortious interference with a business relationship, and fraud. Plaintiffs have made a written demand for damages and the parties continue to discuss a potential resolution. This matter is an anti-competitive attempt by Blue Skies and True Wireless to damage SurgePays, SurgePhone, and Cox. Written discovery is winding down and depositions began in the third quarter of 2023 and are expected to continue in 2024. The case is currently set for trial in January 2025. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â In the Circuit Court of Tennessee for the 30th Judicial District at Memphis, Docket # CT-3219-23. On August 8, 2023, a complaint was filed by SurgePays for breach of a promissory note by Blue Skies Connections, LLC. The note at issue is dated June 14, 2021, and requires Blue Skies Connections to repay the principal sum of $176,850.56, by monthly payments of $7,461.37 commencing on June 1, 2023. Blue Skies Connections has failed to make any payments due under the terms of the note, and this breach entitles SurgePays to demand payment of the entire amount of the note together with all accrued interest. Blue Skies Connections has responded by filing a Motion to Dismiss or, in the alternative, a Motion to Stay, taking the position that, under the prior suit pending doctrine, the subject promissory note is subject to the prior litigation instituted by Blue Skies Connections against SurgePays, styled Skies Connections, LLC and True Wireless, Inc. v. SurgePays, Inc., et al., Case No. CJ-2021-5327, District Court of Oklahoma County, Oklahoma. Counsel for Blue Skies Connections has requested that Surge Pays either voluntarily dismiss the subject action or agree to stay the subject action until conclusion of the Oklahoma litigation. Surge Pays is presently reviewing and considering its options. Â Mike Fina litigation Â SurgePays, Inc. et al. v. Fina et al., Case No. CJ-2022-2782, District Court of Oklahoma County, Oklahoma. Plaintiffs SurgePays, Inc. and Kevin Brian Cox initiated this case against its former officer Mike Fina, his companies Blue Skies Connections, LLC, True Wireless, Inc., Government Consulting Solutions, Inc., Mussell Communications LLC, and others. This case also arises from the June 2021 transaction by which SurgePays sold True Wireless to Blue Skies. During the litigation of CJ-2021-5327 described above, SurgePays learned information that showed Mike Fina breached his duties owed to True Wireless during his employment and consulting work for True Wireless prior to SurgePaysâ€™ sale of True Wireless to Blue Skies. SurgePays alleges that Mike Fina conspired with the other defendants to damage True Wireless thereby harming the value of the company and causing its eventual sale at a greatly reduced price. SurgePays asserts claims for (i) breach of contract; (ii) breach of fiduciary duty; (iii) fraud; (iv) tortious interference; and (v) unjust enrichment. At this stage, no defendant has asserted a counterclaim against SurgePays. SurgePays filed a Second Amended Petition on January 27, 2023. Defendants Fina, Blue Skies, True Wireless, and Government Consulting Solutions filed a Motion to Dismiss on March 10, 2023. On June 29, 2023, the Court granted the Motion to Dismiss, ruling the claims asserted are â€œderivativeâ€ and could only be asserted by the True Wireless entity now owed by Blue Skies. The Court rejected SurgePaysâ€™ request to certify this ruling for immediate appeal. Defendant Misty Garrett filed a Motion for Summary Judgment seeking the same relief as the Motion to Dismiss granted by the Court. Upon granting this Motion, the Court also ruled the â€œderivativeâ€ claim issue could be certified for immediate appeal upon entry of the Courtâ€™s order, which is pending. Defendants Rob Rowlen and Terracom, LLC remain as defendants in the case after answering the Second Amended Petition. It is SurgePaysâ€™ intent to appeal the Courtâ€™s dismissal of Fina, Blue Skies, True Wireless, Government Consulting Solutions, and Misty Garrett, and to continue prosecuting the case against the other Defendants. At this stage, no attempts at settlement have been made. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Aliotta and Vasquesz v SurgePays â€“ Litigation Â Robert Aliotta and Steve Vasquesz, on behalf of themselves and others similarly situated v. SurgePays, Inc. d/b/a Surge Logics, filed January 4, 2023, in the U.S. District Court for the Northern District of Illinois, Case No. 1:23-cv-00042. Plaintiffs allege violations of the Telephone Consumer Protection Act (TCPA) and the Florida Telephone Solicitations Act (FTSA) based on telephone solicitations allegedly made by or on behalf of SurgePays, Inc. Plaintiffs seek damages for themselves and seek certification of a class action on behalf of others similarly situated. Defendants intend to vigorously defend the action however most similar cases are eventually resolved by an out-of-court settlement. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and a Dismissal Order was entered by the Court on April 30, 2024. Â Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. Â Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. On February 13, 2024, in the Superior Court of California, Los Angeles County, Case No. 24 ST CV 03653, Consumer Attorney Marketing Group, LLC (â€œCAMGâ€) filed a complaint naming SurgePays, Inc. (the â€œCompanyâ€) a defendant and alleging claims for breach of contract, declaratory judgment and express and implied indemnity. The complaint demands that defendants indemnify CAMG for any damages or losses that CAMG may incur in the case Robert Aliotta, et al. v. SurgePays, Inc. d/b/a SurgeLogics, Case No. 23 C 00042, pending in the U.S. District Court for the Northern District of Illinois. CAMGâ€™s claims against the Company are solely based upon theories of participatory and vicarious liability. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and the parties await a Dismissal Order to be entered by the Court. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â SurgePays â€“ Ambess Litigation Â On December 17, 2021, Ambess Enterprises, Inc. v SurgePays, Inc., Blair County Pa. case number 2021 GN 3222. Plaintiff alleges breach of contract and prays for damages of approximately $73,000, plus fees, costs and interest. Litigation counsel is managing the motion practice and discovery process. The case was settled and dismissed in 2023 for $60,000, which has been recorded as a component of general and administrative expenses. Â X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 28 R17.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholdersâ€™ Equity 6 Months Ended Jun. 30, 2024 Equity [Abstract] Â Stockholdersâ€™ Equity Note 9 â€“ Stockholdersâ€™ Equity Â At June 30, 2024, the Company had three (3) classes of stock: Â Common Stock Â -500,000,000 shares authorized -Par value - $0.001 -Voting at 1 vote per share Â Series A, Convertible Preferred Stock Â -13,000,000 shares authorized -none issued and outstanding -Par value - $0.001 -Voting at 10 votes per share -Ranks senior to any other class of preferred stock -Dividends - none -Liquidation preference â€“ none -Rights of redemption - none -Conversion into 1/10 of a share of common stock for each share held Â Series C, Convertible Preferred Stock Â -1,000,000 shares authorized -None issued and outstanding -Par value - $0.001 -Voting at 250 votes per share -Ranks junior to any other class of preferred stock -Dividends â€“ equal to the per share amount (as converted basis) as the common stockholders should the Board of Directors declare a dividend -Liquidation preference â€“ original issue price plus any declared yet unpaid accrued dividends -Rights of redemption - none -Conversion into 250 shares of common stock for each share held Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Securities and Incentive Plan Â In March 2023, the Companyâ€™s shareholders approved the 2022 Plan (the â€œPlanâ€) initially approved, authorized and adopted by the Board of Directors in August 2022. Â The Plan initially provided for the following: Â 1.3,500,000 shares of common stock 2.An annual increase on the first day of each calendar year beginning January 1, 2023 and ending on January 31, 2031 equal to the lesser of: Â a.10% of the common stock outstanding on the final day of the immediately preceding calendar year, or b.Such smaller amount of common stock as determined by the Board of Directors. Â 3.The shares may be issued as follows to directors, officers, employees, and consultants: Â a.Distribution equivalent rights b.Incentive share options c.Non-qualified share options d.Performance unit awards e.Restricted share awards f.Restricted share unit awards g.Share appreciation rights h.Tandem share appreciation rights i.Unrestricted share awards Â See the proxy statement filed with the SEC on January 19, 2023 for a complete detail of the Plan. Â Effective January 1, 2024, in accordance with the Plan, we increased the available amount of shares by 10% of the common stock outstanding on December 31, 2023, approximating an additional 1,400,000 shares of common stock. After this increase, total shares authorized and available to be issued under the Plan approximated 4,900,000 shares. Â Of the total shares authorized and available, the Company has reserved shares for its officers, directors and employees for non-vested shares that are expected to vest in accordance with the terms of the related employment agreements and stock options that may be converted into common stock. At June 30, 2024, the Company had sufficient authorized shares to settle any possible awards that vested or stock options eligible for conversion. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Equity Transactions for the Six Months Ended June 30, 2024 Â Stock Issued for Cash - Capital Raise Â The Company issued 3,080,356 shares of common stock for gross proceeds of $17,249,994 ($5.60/share). Â In connection with the capital raise, the Company paid cash as direct offering costs totaling $1,395,000, resulting in net proceeds of $15,854,994. Â This offering was made pursuant to the Companyâ€™s registration statement on Form S-3 (File No. 333-273110) previously filed with the Securities and Exchange Commission (the â€œSECâ€) on July 3, 2023, as amended, and declared effective by the SEC on November 3, 2023. Â A preliminary and final prospectus supplement were filed with the Securities and Exchange Commission pursuant to Rule 424(b) under the Securities Act of 1933 (the â€œSecurities Actâ€) on January 17, 2024 and January 19, 2024, respectively. The Offering closed on January 22, 2024. Â Exercise of Warrants - Cash Â During 2024, the Company issued 1,860,308 shares of common stock in connection with the exercise of 1,860,308 warrants for $8,799,257 ($4.73/share). See warrant table below. Â Exercise of Warrants - Cashless Â During 2024, the Company issued 40,238 shares of common stock in connection with the cashless exercise of warrants ($0.001/share). The transaction had a net effect of $0 on stockholdersâ€™ equity. See warrant table below. Â Stock Issued for Services Â The Company issued 47,386 shares of common stock for services rendered, having a fair value of $411,740 ($3.85 - $7.34/share), based upon the quoted closing trading price. Â See separate discussion below for the issuance and related vesting of common stock granted to the Companyâ€™s officers and directors. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Equity Transactions for the Year Ended December 31, 2023 Â Stock Issued for Services Â The Company issued 242,615 shares of common stock for services rendered, having a fair value of $1,290,024 ($4.19 - $9.40/share), based upon the quoted closing trading price. Â Exercise of Warrants - Cash Â The Company issued 43,814 shares of common stock upon the exercise of warrants with an exercise price of $4.73 for $207,240. Â Non-Vested Shares â€“ Related Parties (Officer and Directors) Â Chief Financial Officer Â In 2023, the Company granted common stock to its Chief Financial Officer (600,000 shares â€“ see Note 8), having a fair value of $3,114,000 ($5.19/share), based upon the quoted closing trading price. Â The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $1,458,725 and $0, respectively, related to vesting. Â Board Directors Â In 2023, the Company granted an aggregate 95,000 shares of common stock to various members of the Board of Directors, having a fair value of $519,500 ($5.14 - $5.53/share), based upon the quoted closing trading price. Â The shares will vest at the earlier to occur: Â -Board Member no longer serves in that capacity for any reason, except for reasons related to cause, -Occurrence of a change in control; and -5th anniversary of the effective date (2028) Â The Company records stock compensation expense over the five (5) year vesting period. All shares are expected to vest in accordance with the terms of the employment agreement. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $51,950 and $0, respectively, related to vesting. Â Chief Executive Officer Â In 2024, the Company granted common stock to its Chief Executive Officer (500,000 shares â€“ see Note 8), having a fair value of $3,800,000 ($7.60/share), based upon the quoted closing trading price. Â The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $2,522,272 and $0, respectively, related to vesting. Â Director of Human Resources and Legal Services Â In 2024, the Company granted 100,000 shares of common stock to its Director of Human Resources and Legal Services, having a fair value of $672,000 ($6.72/share), based upon the quoted closing trading price. Â The shares will vest ratably over the period July 2024 â€“ December 2024. The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement. Â For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $446,047 and $0, respectively, related to vesting. Â For the six months ended June 30, 2024 and 2023, the Company recognized total stock compensation expense of $4,478,994 and $0 related to vesting. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The following is a summary of the Companyâ€™s non-vested shares at June 30, 2024 and December 31, 2023. Schedule of Non-vested Shares Related Parties Â Â Â Â Â Weighted AverageÂ Non-Vested SharesÂ Number of SharesÂ Â Grant Date Fair ValueÂ Balance - December 31, 2022Â Â -Â Â $-Â GrantedÂ Â 695,000Â Â Â 5.24Â VestedÂ Â -Â Â Â -Â Cancelled/ForfeitedÂ Â -Â Â Â -Â Balance - December 31, 2023Â Â 695,000Â Â $5.24Â GrantedÂ Â 600,000Â Â $7.60Â VestedÂ Â -Â Â Â -Â Cancelled/ForfeitedÂ Â -Â Â Â -Â Balance - June 30, 2024Â Â 1,295,000Â Â $6.26Â Â Â Â Â

stock options to various employees for services rendered, having a fair value of $576,625. These options have an exercise price of $6.45 per share. Â The fair value of these stock options was determined using a Black-Scholes option pricing model with the following inputs: Â Â Schedule of Fair Value of Stock Options Expected termÂ 7 yearsÂ Expected volatilityÂ Â 106% Expected dividendsÂ Â 0% Risk free interest rateÂ Â 3.88% Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Warrants Â Warrant activity for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Â Schedule of Warrants Activity Â Â Â

21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Â Schedule of Components of Income Tax Expense (Benefit) Â Â June 30, 2024Â Â June 30, 2023Â Federal income tax expense (benefit) - 19.64%Â $(1,710,000)Â $893,000Â State income tax expense (benefit) - 6.5% - net of federal effectÂ Â (561,000)Â Â 296,000Â Non-deductible itemsÂ Â 1,000,000Â Â Â -Â SubtotalÂ Â (1,271,000)Â Â 1,189,000Â Change in valuation allowanceÂ Â 4,241,000Â Â (1,189,000) Income tax expense (benefit)Â $2,970,000Â Â $-Â Â Â

measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Companyâ€™s principal or, in absence of a principal, most advantageous market for the specific asset or liability. Â The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value. Â The three tiers are defined as follows: Â Â â— Level 1 â€“ Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets; Â â— Level 2 â€“ Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and Â â— Level 3 â€“ Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â The determination of fair value and the assessment of a measurementâ€™s placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Managementâ€™s assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values. Â The Companyâ€™s financial instruments, including cash, accounts receivable, note receivable, accounts payable and accrued expenses, and accounts payable and accrued expenses â€“ related party, are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments. Â ASC 825-10 â€œFinancial Instrumentsâ€ allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value (â€œfair value optionâ€). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments. Â Cash and Cash Equivalents and Concentration of Credit Risk Cash and Cash Equivalents and Concentration of Credit Risk Â For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents. Â The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000. Â At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Accounts Receivable Accounts Receivable Â Accounts receivable are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral. Â Management periodically assesses the Companyâ€™s accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made. Â Allowance for doubtful accounts was $17,525 at June 30, 2024 and December 31, 2023, respectively. Â There was bad debt expense of $0 for the three and six months ended June 30, 2024 and 2023, respectively. Â Bad debt expense (recoveries) is recorded as a component of general and administrative expenses in the accompanying consolidated statements of operations. Â Inventory Inventory Â Inventory primarily consists of tablets, cell phones and sim cards used for the Companyâ€™s subsidized Mobile Virtual Network Operator business segment. Inventories are stated at the lower of cost or net realizable value using the average cost valuation method. Â There was no provision for obsolescence for the three and six months ended June 30, 2024 and 2023, respectively. Â At June 30, 2024 and December 31, 2023, the Company had inventory of $8,363,434 and $9,046,594, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Impairment of Long-lived Assets including Internal Use Capitalized Software Costs Â Management evaluates the recoverability of the Companyâ€™s identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 â€œImpairment or Disposal of Long-Lived Assets.â€ Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Companyâ€™s business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets. Â If impairment is indicated based on a comparison of the assetsâ€™ carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Property and Equipment Property and Equipment Â Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets. Â Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property or equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations. Â Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Internal Use Software Development Costs Internal Use Software Development Costs Â We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations. Â Software development activities generally consist of three stages: Â (i) planning stage, (ii) application and infrastructure development stage, and (iii) post implementation stage. Â Costs incurred in the planning and post implementation stages of software development, including costs associated with the post-configuration training and repairs and maintenance of the developed technologies, are expensed as incurred. Â We capitalize costs associated with software developed for internal use when the planning stage is completed, management has authorized further funding for the completion of the project, and it is probable that the project will be completed and perform as intended. Costs incurred in the application and infrastructure development stages, including significant enhancements and upgrades, are capitalized. Capitalization ends once a project is substantially complete, and the software and technologies are ready for their intended purpose. There is judgment involved in estimating the stage of development as well as estimating time allocated to a particular project. A significant change in the time spent on each project could have a material impact on the amount capitalized and related amortization expense in subsequent periods. Â We amortize internal use software development costs using a straight-line method over a three-year (3) estimated useful life, commencing when the software is ready for its intended use. The straight-line recognition method approximates the manner in which the expected benefit will be derived. We determined the life of internal use software based on historical software upgrades and replacement. Â On an ongoing basis, we assess if the estimated remaining useful lives of capitalized projects continue to be reasonable based on the remaining expected benefit and usage. If the remaining useful life of a capitalized project is revised, it is accounted for as a change in estimate and the remaining unamortized cost of the underlying asset is amortized prospectively over the updated remaining useful life. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â We also evaluate internal use software for abandonment and use that as a significant indicator for impairment on a quarterly basis. Â There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively. Â Right of Use Assets and Lease Obligations Right of Use Assets and Lease Obligations Â The Right of Use Asset and Lease Liability reflect the present value of the Companyâ€™s estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate. Â Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Companyâ€™s operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities. Â As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment. Â See Note 8 regarding operating leases. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Revenue Recognition Revenue Recognition Â The Company recognizes revenue in accordance with ASC 606 to align revenue recognition more closely with the delivery of the Companyâ€™s services and will provide financial statement readers with enhanced disclosures. In accordance with ASC 606, revenue is recognized when a customer obtains control of promised services. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services. Â To achieve this core principle, the Company applies the following five steps: Â Step 1: Identify the contract(s) with customers Step 2: Identify the performance obligations in the contract Step 3: Determine the transaction price Step 4: Allocate the transaction price to performance obligations Step 5: Recognize revenue when the entity satisfies a performance obligation Â Identify the contract with a customer Â A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each partyâ€™s rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customerâ€™s intent and ability to pay the promised consideration. The Company applies judgment in determining the customerâ€™s ability and intention to pay, which is based on a variety of factors including the customerâ€™s historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer. Â Identify the performance obligations in the contract Â Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Determine the transaction price Â The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Companyâ€™s judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Companyâ€™s contracts contain a significant financing component and there are no contracts with variable consideration. Â Allocate the transaction price to performance obligations in the contract Â If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations. Â Recognize revenue when or as the Company satisfies a performance obligation Â The Company satisfies performance obligations either over time or at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring a promised service to a customer. Â The following reflects additional discussion regarding our revenue recognition policies for each of our material revenue streams. For each revenue stream we do not offer any returns, refunds or warranties, and no arrangements are cancellable. Additionally, all contract consideration is fixed and determinable at the initiation of the contract. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Performance obligations for Torch and LogicsIQ are satisfied when services are performed. Performance obligations for ECS and SB are satisfied at point of sale. For each of our revenue streams we only have a single performance obligation. Â Mobile Virtual Network Operators Â SurgePhone Wireless (â€œSPWâ€) and Torch Wireless are licensed to provide subsidized mobile broadband services through the ACP to qualifying low-income customers to all fifty (50) states. Revenues are recognized when an ACP application is completed and accepted. Each month we reconcile subscriber usage to ensure the service was utilized. A monthly file is submitted to the Universal Service Administrative Company for review and approval, at which time we have completed our performance obligation and recognize accounts receivable and revenue. Revenues are recorded in the month when services were rendered, with payment typically received on the 28th of the following month. Â Lead Generation Services Â LogicsIQ, Inc. is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues are earned from our lead generation retained services offerings and call center activities through CenterCom (40% investment ownership). Â Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. Â Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations. Â Effective February 1, 2023, LogicsIQ started offering call center services to existing clients. These services are similar in nature to the services CenterCom offers LogicsIQ. Effective January 1, 2024, the Company no longer provides these services. Â The total revenue from these services for the three months ended June 30, 2024 and 2023, was $0 and $443,244, respectively. Â The total revenue from these services for the six months ended June 30, 2024 and 2023, was $0 and $871,030, respectively. Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. At the time of delivery of leads and the creation of retained cases (customers are qualified at this

point), our performance obligation has been completed and revenues are recognized. Arrangements with customers do not provide the customer with the right to take possession of our software or platform at any time. Once the advertising is delivered, it is non-refundable. Â Comprehensive Platform Services Â Revenues are generated through the sale of telecommunication products such as mobile phones, wireless top-up refills, and other mobile related products. At the time in which our products are sold through our online web portal (point of sale), our performance obligation is considered complete. At point of sale (completion of performance obligation), our web portal platform initiates an automated clearing house transaction (ACH) resulting in the recording revenue. Â Contract Liabilities (Deferred Revenue) Contract Liabilities (Deferred Revenue) Â Contract liabilities represent deposits made by customers before the satisfaction of performance obligation and recognition of revenue. Upon completion of the performance obligation(s) that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized. Â At June 30, 2024 and December 31, 2023, the Company had deferred revenue of $0 and $20,000, respectively. Â The following represents the Companyâ€™s disaggregation of revenues for the six months ended June 30, 2024 and 2023: Â Schedule of Disaggregation of Revenue from Contracts with Customers Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â RevenueÂ RevenueÂ Â % of RevenuesÂ Â RevenueÂ Â % of RevenuesÂ Â Â Â

measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_CompensationRelatedCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-1 + Details Name: us-gaap_ConsolidationPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cost of product sold and service rendered. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Topic 705 -Publisher FASB -URI https://asc.fasb.org/705/tableOfContent + Details Name: us-gaap_CostOfSalesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-2 + Details Name: us-gaap_EarningsPerSharePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for determining the fair value of financial instruments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 825 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-1 + Details Name: us-gaap_FairValueOfFinancialInstrumentsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 5.CC) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480091/360-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 05 -Paragraph 4 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482338/360-10-05-4 + Details Name: us-gaap_ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap_IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for costs incurred when both (1) the software is acquired, internally developed, or modified solely to meet the entity's internal needs, and (2) during the software's development or modification, no substantive plan exists or is being developed to market the software externally. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 40 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/350-40/tableOfContent + Details Name: us-gaap_InternalUseSoftwarePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of inventory accounting policy for inventory classes, including, but not limited to, basis for determining inventory amounts, methods by which amounts are added and removed from inventory classes, loss recognition on impairment of inventories, and situations in which inventories are stated above cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483489/210-10-50-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 912 -SubTopic 330 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478411/912-330-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/330/tableOfContentReference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-4Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 6 -Subparagraph (a) -SubTopic 10 -Topic 270 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482989/270-10-45-6 + Details Name: us-gaap_InventoryPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for investment in financial asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 12 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 19 -Subparagraph (2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-19 + Details Name: us-gaap_InvestmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for leasing arrangement entered into by lessee. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-1 + Details Name: us-gaap_LesseeLeasesPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for estimating the allowance for losses on loans and lease receivables. The disclosure may include (a) how the entity determines each element of the allowance, (b) which loans are evaluated individually and which loans are evaluated as a group, (c) how the entity determines both the allocated and unallocated portions of the allowance, (d) how the entity determines the loss factors applied to graded loans in order to develop a general allowance, and (e) what self-correcting mechanism the entity uses to reduce differences between estimated and actual losses. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 310 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-9 + Details Name: us-gaap_LoansAndLeasesReceivableAllowanceForLoanLossesPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap_NewAccountingPronouncementsPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for reclassification affecting comparability of financial statement. Excludes amendment to accounting standards, other change in accounting principle, and correction of error. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 205 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483504/205-10-50-1 + Details Name: us-gaap_PriorPeriodReclassificationAdjustmentDescription Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for long-lived, physical asset used in normal conduct of business and not intended for resale. Includes, but is not limited to, work of art, historical treasure, and similar asset classified as collections. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 6 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477798/958-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue from contract with customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-17Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-18Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-20Reference 9: http://www.xbrl.org/2003/role/exampleRef -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (e) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 606 -Publisher FASB -URI https://asc.fasb.org/606/tableOfContent + Details Name: us-gaap_RevenueFromContractWithCustomerPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for accounts receivable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-6Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-2Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481569/310-20-50-1Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-15Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-11B + Details Name: us-gaap_TradeAndOtherAccountsReceivablePolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the nature of the unusual risk or uncertainty, if estimable, such as the threat of expropriation of its assets by a foreign government, rapid technological obsolescence in the industry, risk of natural disaster from earthquake or weather events, and availability of or continuation of a labor force at a reasonable cost. + ReferencesNo definition available. + Details Name: us-gaap_UnusualRisksAndUncertainties TextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of

financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap_UseOfEstimates Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R22.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Organization and Nature of Operations (Tables) 6 Months Ended Jun. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Schedule of Subsidiaries The Company and its subsidiaries are organized as follows: Â Schedule of SubsidiariesÂ Company Name (Active) Â Incorporation Date Â State of Incorporation Â Segment SurgePays, Inc. Â August 18, 2006 Â Nevada Â Corporate Parent Surge Blockchain, LLC Â January 29, 2009 Â Nevada Â Other ECS Prepaid, LLC Â June 9, 2009 Â Missouri Â Comprehensive Platform Services LogicsIQ, Inc. Â October 2, 2018 Â Nevada Â Lead Generation Torch Wireless Â January 29, 2019 Â Wyoming Â Mobile Virtual Network Operators SurgePays Fintech, Inc. Â August 22, 2019 Â Nevada Â Comprehensive Platform Services SurgePhone Wireless, LLC Â August 29, 2019 Â Nevada Â Mobile Virtual Network Operators Injury Survey, LLC Â July 28, 2020 Â Nevada Â Lead Generation Â All of the following entities have nominal operations.Â Â Company Name (Inactive) Â Incorporation Date Â State of Incorporation Electronic Check Services, Inc. Â May 19, 1999 Â Missouri Central States Legal Services, Inc. Â August 1, 2003 Â Missouri KSIX, LLC Â September 14, 2011 Â Nevada DigitizeIQ, LLC Â July 23, 2014 Â Illinois KSIX Media, Inc. Â November 5, 2014 Â Nevada Surge Payments, LLC Â December 17, 2018 Â Nevada X - DefinitionSchedule Of Consolidation Subsidiaries Or Other Investments Consolidated Entities [Table Text Block] + ReferencesNo definition available. + Details Name: SURG_ScheduleOfConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesTableTextBlock Namespace Prefix: SURG_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies (Tables) 6 Months Ended Jun. 30, 2024 Accounting Policies [Abstract] Â Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed The table below summarizes the estimated fair value of the assets acquired and the liabilities assumed at the effective acquisition date. Â Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed ConsiderationÂ Â Â Â CashÂ $2,500,000Â Â Â Â Â Â Fair value of consideration transferredÂ Â 2,500,000Â Â Â Â Â Â Recognized amounts of identifiable assets acquired and liabilities assumed:Â Â Â Â Â Â Â Â Right-of-use operating leaseÂ Â 98,638Â Total assets acquiredÂ Â 98,638Â Â Â Â Â Â Right-of-use operating leaseÂ Â 98,638Â Total liabilities assumedÂ Â 98,638Â Â Â Â Â Â Total identifiable net assetsÂ Â -Â Â Â Â Â Â GoodwillÂ $2,500,000Â Schedule of Receivables Payments were scheduled as follows: Â Schedule of Receivables For the Year Ended December 31,Â Â Â Â Â In DefaultÂ Â Â Â Â Â Â Â 2024 (6 months)Â $141,759**Â $96,993Â 2025Â Â 44,766Â Â Â Â Â Â Â Â Â 186,525Â Â Â Â Â Less: amount representing interestÂ Â (9,674)Â Â Â Â TotalÂ $176,851Â Â Â Â Â Â **The amount due for the six months ended December 31, 2024 is $141,759, which includes $52,227 of payments which were due as of December 31, 2023 and an additional $44,766 of payments which were due as of June 30, 2024. Â Schedule of Disaggregation of Revenue from Contracts with Customers The following represents the Companyâ€™s disaggregation of revenues for the six months ended June 30, 2024 and 2023: Â Schedule of Disaggregation of Revenue from Contracts with Customers Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â RevenueÂ RevenueÂ Â % of RevenuesÂ Â RevenueÂ Â % of RevenuesÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $41,396,096Â Â Â 89.00%Â $58,874,214Â Â Â 83.32% Comprehensive Platform ServicesÂ Â 5,107,409Â Â Â 10.98%Â Â 5,804,931Â Â Â 8.21% Lead GenerationÂ Â -Â Â Â 0.00%Â Â 5,962,430Â Â Â 8.44% OtherÂ Â 11,329Â Â Â 0.02%Â Â 21,301Â Â Â 0.03% Total RevenuesÂ $46,514,834Â Â Â 100%Â $70,662,876Â Â Â 100% Schedule of Investment The following is a summary of our investment at June 30, 2024 and December 31, 2023: Â Schedule of Investment Balance - December 31, 2022Â $354,206Â Gain on investment in CenterComÂ Â 110,203Â Balance - December 31, 2023Â Â 464,409Â Gain on investment in CenterComÂ Â 33,864Â Balance - June 30, 2024Â $498,273Â Schedule of Diluted Net Income (Loss) Per Share The following potentially dilutive equity securities outstanding as of June 30, 2024 and 2023 were as follows: Â Schedule of Diluted Net Income (Loss) Per Share Â Â June 30, 2024Â Â June 30, 2023Â WarrantsÂ Â 3,619,278Â Â Â 5,622,292Â Stock optionsÂ Â 121,276Â Â Â 11,902Â Total common stock equivalentsÂ Â 3,740,554Â Â Â 5,634,194Â Schedule of Earnings per Share Basic and Diluted The following table shows the computation of basic and diluted earnings per share for the three and six months ended June 30, 2024 and 2023: Â Schedule of Earnings per Share Basic and Diluted Â Â Three Months EndedÂ Â Three Months EndedÂ Â Six Months EndedÂ Â Six Months EndedÂ Â Â June 30, 2024Â Â June 30, 2023Â Â June 30, 2024Â Â June 30, 2023Â Â Â Â Â Â Â Â Â Â Â Â Â Â

-Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2 + Details Name: us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_SoftwareAndSoftwareDevelopmentCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Debt (Tables) 6 Months Ended Jun. 30, 2024 Short-Term Debt [Line Items] Â Schedule of Notes Payable - Related Parties The following is a detail of the Companyâ€™s Notes Payable - Related Parties: Â Schedule of Notes Payable - Related Parties Notes Payable - Related Parties Note HolderÂ Issue DateÂ Maturity DateÂ Interest RateÂ Â Default Interest RateÂ Â CollateralÂ June 30, 2024Â Â December 31, 2023Â Note #1Â December 31, 2023Â December 31, 2026Â Â 10.00%Â Â 15.00%Â NoneÂ $4,337,450Â Â $-Â Note #2Â December 31, 2022Â December 31, 2023Â Â 10.00%Â Â 0.00%Â NoneÂ Â -Â Â Â 4,584,563Â Â Â

ReferencesNo definition available. + Details Name: SURG_ScheduleOfStockGrantedTableTextBlock Namespace Prefix: SURG_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the changes in outstanding nonvested shares. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfNonvestedShareActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure for stock option plans. Includes, but is not limited to, outstanding awards at beginning and end of year, grants, exercises, forfeitures, and weighted-average grant date fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the significant assumptions used during the year to estimate the fair value of stock options, including, but not limited to: (a) expected term of share options and similar instruments, (b) expected volatility of the entity's shares, (c) expected dividends, (d) risk-free rate(s), and (e) discount for post-vesting restrictions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (f)(2) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of warrants or rights issued. Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-1 + Details Name: us-gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 41 R30.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Tables) 6 Months Ended Jun. 30, 2024 Segment Reporting [Abstract] Â Schedule of Operating Segments Segment information for the Companyâ€™s operations for the six months ended June 30, 2024 and 2023, are as follows: Â Schedule of Operating Segments Â Â 2024Â Â 2023Â Â Â For the Six Months Ended June 30,Â Â Â 2024Â Â 2023Â Â Â Â Â Â Â RevenuesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $41,396,096Â Â $58,874,214Â Comprehensive Platform ServicesÂ Â 5,107,409Â Â Â 5,804,931Â Lead GenerationÂ Â -Â Â Â 5,962,430Â OtherÂ Â 11,329Â Â Â 21,301Â TotalÂ $46,514,834Â Â $70,662,876Â Â Â Â Â Â Â Â Â Â Cost of revenuesÂ Â Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $36,773,896Â Â $42,440,138Â Comprehensive Platform ServicesÂ Â 4,990,922Â Â Â 5,691,658Â Lead GenerationÂ Â 3,546Â Â 4,810,719Â OtherÂ Â 6,879Â Â 150Â TotalÂ $41,775,243Â Â $52,942,665Â Â Â Â Â Â Â Â Â Operating expensesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $69,379Â Â $162,772Â Comprehensive Platform ServicesÂ Â 1,498,590Â Â Â 669,791Â Lead GenerationÂ Â 285,544Â Â Â 568,683Â OtherÂ Â 4,440Â Â Â 2,927Â Corporate overheadÂ Â 12,005,830Â Â Â 5,408,475Â TotalÂ $13,863,783Â Â $6,812,648Â Â Â Â Â Â Â Â Â Income (loss) from operationsÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $4,552,821Â Â $16,271,304Â Comprehensive Platform ServicesÂ Â (1,382,103)Â Â (556,518) Lead GenerationÂ Â (289,090)Â Â 583,028Â OtherÂ Â 10Â Â Â 18,224Â Corporate overheadÂ Â (12,005,830)Â Â (5,408,475) TotalÂ $(9,124,192)Â $10,907,563Â Â Â SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 Â Segment information for the Companyâ€™s assets and liabilities at June 30, 2024 and December 31, 2023, are as follows: Â Â Â June 30, 2024Â Â December 31, 2023Â Â Â Â Â Â Â Total AssetsÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $37,298,772Â Â $32,502,760Â Comprehensive Platform ServicesÂ Â 5,114,208Â Â Â 2,584,245Â Lead GenerationÂ Â 1,269,173Â Â Â 1,596,236Â OtherÂ Â 224,214Â Â Â 135,548Â Corporate overheadÂ Â 12,498,933Â Â Â 5,106,518Â TotalÂ $56,405,300Â Â $41,925,307Â Â Â Â Â Â Â Â Â Total LiabilitiesÂ Â Â Â Â Â Â Â Mobile Virtual Network OperatorsÂ $1,101,904Â Â $2,426,964Â Comprehensive Platform ServicesÂ Â 1,107,038Â Â Â 155,295Â Lead GenerationÂ Â 405,094Â Â Â 899,485Â OtherÂ Â 116,398Â Â Â 198,197Â Corporate overheadÂ Â 7,392,986Â Â Â 9,841,902Â TotalÂ $10,123,420Â Â $13,521,843Â X - DefinitionTabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-25Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 280 -SubTopic 10 -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30 + Details Name: us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Tables) 6 Months Ended Jun. 30, 2024 Income Tax Disclosure [Abstract] Â Schedule of Income Taxes and Effective Income Tax Rate Provision (benefit) for Income Taxes and Effective Income Tax Rate Schedule of Income Taxes and Effective Income Tax RateÂ Â Â June 30, 2024Â Â June 30, 2023Â FederalÂ Â Â Â Â Â Â Â CurrentÂ $135,000Â Â $-Â DeferredÂ Â 2,835,000Â Â Â -Â Total provision (benefit)Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â Â StateÂ Â Â Â Â Â Â Â CurrentÂ $-Â Â $-Â DeferredÂ Â -Â Â Â -Â Total provision (benefit)Â $-Â Â $-Â Schedule of Components of Income Tax Expense (Benefit) A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Â Schedule of Components of Income Tax Expense (Benefit) Â Â June 30, 2024Â Â June 30, 2023Â Federal income tax expense (benefit) - 19.64%Â $(1,710,000)Â $893,000Â State income tax expense (benefit) - 6.5% - net of federal effectÂ Â (561,000)Â Â 296,000Â Non-deductible itemsÂ Â 1,000,000Â Â Â -Â SubtotalÂ Â (1,271,000)Â Â 1,189,000Â Change in valuation allowanceÂ Â 4,241,000Â Â (1,189,000) Income tax expense (benefit)Â $2,970,000Â Â $-Â Â Â Â Â Â Â Â Â Effective tax rateÂ Â -34.13%Â Â 0.00% Schedule of Deferred Tax Assets and Liabilities As of June 30, 2024 and December 31, 2023, respectively, the significant components of deferred tax assets and liabilities is as follows: Â Schedule of Deferred Tax Assets and Liabilities Â Â June 30, 2024Â Â December 31, 2023Â Deferred Tax AssetsÂ Â Â Â Â Â Â Â Reserve for uncollectible accountsÂ $5,000Â Â $5,000Â Stock based compensationÂ Â 125,000Â Â Â -Â Net operating loss carryforwardsÂ Â 4,837,000Â Â Â 3,844,000Â Total deferred tax assetsÂ Â 4,967,000Â Â Â 3,849,000Â Less: valuation allowanceÂ Â (4,750,000)Â Â (790,000) Net deferred tax assetsÂ Â 217,000Â Â Â 3,059,000Â Â Â Â Â Â Â Â Â Deferred Tax LiabilitiesÂ Â Â Â Â Â Â Â DepreciationÂ Â 52,000Â Â Â 224,000Â AmortizationÂ Â 165,000Â Â Â -Â Net deferred tax liabilitiesÂ Â 217,000Â Â Â 224,000Â Â Â Â Â Â Â Â Â Deferred income taxes - netÂ $-Â Â $2,835,000Â X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning-of-the-year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of income before income tax between domestic and foreign jurisdictions. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Subsidiaries (Details) 6 Months Ended Jun. 30, 2024 Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Entity incorporation, state or country code NV SurgePays, Inc. [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary SurgePays, Inc. Incorporation date Aug. 18, 2006 Entity incorporation, state or country code NV Name of segment Corporate Parent Surge Blockchain, LLC [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Surge Blockchain, LLC Incorporation date Jan. 29, 2009 Entity incorporation, state or country code NV Name of segment Other ECS Prepaid, LLC [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary ECS Prepaid, LLC Incorporation date Jun. 09, 2009 Entity incorporation, state or country code MO Name of segment Comprehensive Platform Services LogicsIQ, Inc [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary LogicsIQ, Inc. Incorporation date Oct. 02, 2018 Entity incorporation, state or country code NV Name of segment Lead Generation Torch Wireless [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Torch Wireless Incorporation date Jan. 29, 2019 Entity incorporation, state or country code WY Name of segment Mobile Virtual Network Operators SurgePays Fintech, Inc [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary SurgePays Fintech, Inc. Incorporation date Aug. 22, 2019 Entity incorporation, state or country code NV Name of segment Comprehensive Platform Services SurgePhone Wireless, LLC [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary SurgePhone Wireless, LLC Incorporation date Aug. 29, 2019 Entity incorporation, state or country code NV Name of segment Mobile Virtual Network Operators Injury Survey, LLC [Member] | Active Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Injury Survey, LLC Incorporation date Jul. 28, 2020 Entity incorporation, state or country code NV Name of segment Lead Generation Electronic Check Services, Inc. [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Electronic Check Services, Inc. Incorporation date May 19, 1999 Entity incorporation, state or country code MO Central States Legal Services, Inc. [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Central States Legal Services, Inc. Incorporation date Aug. 01, 2003 Entity incorporation, state or country code MO KSIX, LLC [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary KSIX, LLC Incorporation date Sep. 14, 2011 Entity incorporation, state or country code NV DigitizeIQ, LLC [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary DigitizeIQ, LLC Incorporation date Jul. 23, 2014 Entity incorporation, state or country code IL KSIX Media, Inc. [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary KSIX Media, Inc. Incorporation date Nov. 05, 2014 Entity incorporation, state or country code NV Surge Payments, LLC [Member] | Inactive Entities [Member] Â Consolidation, Less than Wholly Owned Subsidiary, Parent Ownership Interest, Effects of Changes, Net [Line Items] Â Name of subsidiary Surge Payments, LLC Incorporation date Dec. 17, 2018 Entity incorporation, state or country code NV X - DefinitionName of segment. + ReferencesNo definition available. + Details Name: SURG_NameOfSegment Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionName of subsidiary. + ReferencesNo definition available. + Details Name: SURG_NameOfSubsidiary Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDate when an entity was incorporated + ReferencesNo definition available. + Details Name: dei_EntityIncorporationDateOfIncorporation Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: dei_LegalEntityAxis=SURG_SurgePaysIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidatedEntitiesAxis=SURG_ActiveEntitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_SurgeBlockchainLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_EcsPrepaidLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_LogicsIQIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_TorchWirelessMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_SurgePaysFintechIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_SurgephoneWirelessLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_InjurySurveyLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_ElectronicCheckServicesIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidatedEntitiesAxis=SURG_InActiveEntitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_CentralStatesLegalServicesIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_KsixLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_DigitizeIQLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type:

X - Details Name: dei_LegalEntityAxis=SURG_KsixMediaIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_SurgePaymentsLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 44 R33.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Organization and Nature of Operations (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Mar. 31, 2024 Dec. 31, 2023 Mar. 31, 2023 Dec. 31, 2022 Organization, Consolidation and Presentation of Financial Statements [Abstract] Â Â Â Â Â Â Â Â Net income available to common stockholders $ 12,865,765 $ (5,965,992) $ 11,641,170 $ (10,512,333) Â Â Â Â Net cash used in operations Â Â 90,112 (224,060) Â Â Â Â Accumulated deficit 26,827,373 Â 26,827,373 Â Â $ 15,186,203 Â Â Stockholders equity 46,281,880 $ 16,565,437 46,281,880 $ 16,565,437 $ 56,185,499 28,403,464 $ 9,980,770 $ 5,118,253 Working capital 42,117,722 Â 42,117,722 Â Â Â Â Â Cash on hand $ 38,434,580 Â $ 38,434,580 Â Â $ 14,622,060 Â Â X - DefinitionWorking capital. + ReferencesNo definition available. + Details Name: SURG_WorkingCapital Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-21Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 20 -SubTopic 210 -Topic 946 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of accumulated undistributed earnings (deficit). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of equity (deficit) attributable to parent and noncontrolling interest. Excludes temporary equity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 848 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (a)(3)(iii)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483550/848-10-65-2Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (c)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479832/842-10-65-8Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-24Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 23 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-23Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483421/250-10-45-5Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 5 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479654/326-10-65-5Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (h)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 20 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (i)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480528/815-20-65-6Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 105 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 6 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479343/105-10-65-6Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482615/740-10-65-8Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 8 -Subparagraph (d)(3) 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https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 34: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-3Reference 37: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 38: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 39: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 40: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 41: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 42: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1Reference 43: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 44: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 45: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 46: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-15Reference 47: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-16Reference 48: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4I -Publisher FASB -URI https://asc.fasb.org/1943274/2147481175/810-10-55-4IReference 49: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI

https://asc.fasb.org/1943274/2147476166/350-60-65-1 + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed (Details) - USD ($) Jun. 30, 2024 Jan. 05, 2024 Dec. 31, 2023 Accounting Policies [Abstract] Â Â Â Cash Â $ 2,500,000 Â Fair value of consideration transferred Â 2,500,000 Â Right-of-use operating lease Â 98,638 Â Total assets acquired Â 98,638 Â Right-of-use operating lease Â 98,638 Â Total liabilities assumed Â 98,638 Â Total identifiable net assets Â Â Goodwill $ 4,166,782 $ 2,500,000 $ 1,666,782 X - DefinitionBusiness combination recognized identifiable assets acquired and liabilities assumed current liabilities right of use operating lease. + ReferencesNo definition available. + Details Name: SURG_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionBusiness combination recognized identifiable assets acquired and liabilities assumed fair value of consideration transferred. + ReferencesNo definition available. + Details Name: SURG_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFairValueOfConsiderationTransferred Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionBusiness combination recognized identifiable assets acquired and liabilities assumed right of use operating lease. + ReferencesNo definition available. + Details Name: SURG_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedRightOfUseOperatingLease Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of assets acquired at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of currency on hand as well as demand deposits with banks or financial institutions, acquired at the acquisition date. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of liabilities assumed at the acquisition date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount recognized as of the acquisition date for the identifiable assets acquired in excess of (less than) the aggregate liabilities assumed. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 55 -Paragraph 37 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479303/805-10-55-37Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479907/805-20-50-1 + Details Name: us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Receivables (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Accounting Policies [Abstract] Â Â 2024 (6 months) [1] $ 141,759 Â 2025 44,766 Â Receivables 186,525 Â Less: amount representing interest (9,674) Â Total $ 176,851 $ 176,851 [1] The amount due for the six months ended December 31, 2024 is $141,759, which includes $52,227 of payments which were due as of December 31, 2023 and an additional $44,766 of payments which were due as of June 30, 2024. X - DefinitionLess interest receivable. + ReferencesNo definition available. + Details Name: SURG_LessInterestReceivable Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNotes receivable gross due in next twelve months. + ReferencesNo definition available. + Details Name: SURG_NotesReceivableGrossDueInNextTwelveMonths Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNotes receivable gross due remainder of fiscal year. + ReferencesNo definition available. + Details Name: SURG_NotesReceivableGrossDueRemainderOfFiscalYear Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmortized cost, before allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-13Reference 2: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-7AReference 3: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-29Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (1) -Publisher SECReference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-K (SK) -Number 229 -Section 1405 -Paragraph a -Subparagraph (2) -Publisher SECReference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Name Regulation S-K (SK) -Number 229 -Section 1404 -Paragraph a -Publisher SECReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 80 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-80Reference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 79 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479294/326-20-55-79Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479344/326-20-45-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-14Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5 + Details Name: us-gaap_NotesReceivableGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 47 R36.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Receivables (Details) (Parenthetical) - USD ($) 6 Months Ended 12 Months Ended Dec. 31, 2024 Jun. 30, 2024 Dec. 31, 2023 Note receivables [1] Â $ 141,759 Â Payment for note receivables Â Â $ 52,227 Payment for additional receivables Â $ 44,766 Â Forecast [Member] Â Â Â Note receivables $ 96,993 Â Â [1] The amount due for the six months ended December 31, 2024 is $141,759, which includes $52,227 of payments which were due as of December 31, 2023 and an additional $44,766 of payments which were due as of June 30, 2024. X - DefinitionNotes receivable gross due remainder of fiscal year. + ReferencesNo definition available. + Details Name: SURG_NotesReceivableGrossDueRemainderOfFiscalYear Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPayments to acquire additional receivables. + ReferencesNo definition available. + Details Name: SURG_PaymentsToAcquireAdditionalReceivables Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow from the purchase of receivables classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireOtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for the purchase of all receivables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: srt_StatementScenarioAxis=srt_ScenarioForecastMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 48 R37.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Disaggregation of Revenue from Contracts with Customers (Details) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Product Information [Line Items] Â Â Â Â Total Revenue $ 15,085,699 $ 35,886,433 $ 46,514,834 $ 70,662,876 Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Percentage of Revenues Â Â 100.00% 100.00% Mobile Virtual Network Operators [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Total Revenue Â Â $ 41,396,096 $ 58,874,214 Mobile Virtual Network Operators [Member] | Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Percentage of Revenues Â Â 89.00% 83.32% Comprehensive Platform Services [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Total Revenue Â Â $ 5,107,409 $ 5,804,931 Comprehensive Platform Services [Member] | Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Percentage of Revenues Â Â 10.98% 8.21% Lead Generation [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Total Revenue Â Â $ 5,962,430 Lead Generation [Member] | Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Percentage of Revenues Â Â 0.00% 8.44% Other [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Total Revenue Â Â $ 11,329 $ 21,301 Other [Member] | Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Product Information [Line Items] Â Â Â Â Percentage of Revenues Â Â 0.02% 0.03% X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ProductInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, excluding tax collected from customer, of revenue from satisfaction of performance obligation by transferring promised good or service to customer. Tax collected from customer is tax assessed by governmental authority that is both imposed on and concurrent with specific revenue-producing transaction, including, but not limited to, sales, use, value added and excise. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 4: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 924 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 11.L) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479941/924-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-5Reference 8:

http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 606 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479806/606-10-50-4 + Details Name: us-gaap_RevenueFromContractWithCustomerExcludingAssessedTax Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=SURG_MobileVirtualNetworkOperatorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=SURG_ComprehensivePlatformServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=SURG_LeadGenerationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=SURG_OtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R38.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Investment (Details) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Accounting Policies [Abstract] Â Â Â Â Investments, beginning Â $ 464,409 $ 354,206 $ 354,206 Gain on investment $ 17,711 $ 10,713 33,864 $ 43,742 110,203 Investments, ending $ 498,273 Â $ 498,273 Â $ 464,409 X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionSum of the carrying amounts as of the balance sheet date of all investments. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-14Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 944 -SubTopic 80 -Name Accounting Standards Codification -Section 55 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480078/944-80-55-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(h)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(1)(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_Investments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 50 R39.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Diluted Net Income (Loss) Per Share (Details) - shares 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total common stock equivalents 3,740,554 5,634,194 Warrant [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total common stock equivalents 3,619,278 5,622,292 Share-Based Payment Arrangement, Option [Member] Â Â Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items] Â Â Total common stock equivalents 121,276 11,902 X - DefinitionSecurities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis=us-gaap_EmployeeStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 51 R40.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Earnings per Share Basic and Diluted (Details) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Accounting Policies [Abstract] Â Â Â Â Net income (loss) available to common stockholders $ (12,865,765) $ 5,965,992 $ (11,641,170) $ 10,512,333 Weighted average shares outstanding - basic 19,431,549 14,191,083 18,562,416 14,154,163 Effect of dilutive securities 885,383 657,622 Weighted average shares outstanding - diluted 19,431,549 15,076,466 18,562,416 14,811,785 Earnings (loss) per share - basic $ (0.66) $ 0.42 $ (0.63) $ 0.74 Earnings (loss) per share - diluted $ (0.66) $ 0.40 $ (0.63) $ 0.71 X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareBasic Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (e)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-7Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(25)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(27)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(23)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap_EarningsPerShareDiluted Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities; of income (loss) available to common shareholders. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 6.B) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-5Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60B + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe sum of

dilutive potential common shares or units used in the calculation of the diluted per-share or per-unit computation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap_WeightedAverageNumberDilutedSharesOutstandingAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 52 R41.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Related Party Expenses (Details) - USD ($) 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Defined Benefit Plan Disclosure [Line Items] Â Â Total related party expenses $ 83,178 $ 83,178 Carddawg Investments, Inc. [Member] Â Â Defined Benefit Plan Disclosure [Line Items] Â Â Total related party expenses $ 83,178 $ 83,178 [1] [1] - represents an affiliate of our Chief Executive Officer (Kevin Brian Cox) X - DefinitionCosts of sales and operating expenses for the period incurred from transactions with related parties. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostsAndExpensesRelatedParty Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_DefinedBenefitPlanDisclosureLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=SURG_CarddawgInvestmentsIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R42.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Summary of Significant Accounting Policies (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jan. 05, 2024 Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Jul. 12, 2023 Jan. 17, 2019 Assets purchase $ 2,500,000 Â Â Â Â Â Â Â Operating lease right of use assets 98,638 $ 396,475 Â $ 396,475 Â $ 387,869 Â Â Operating lease liability $ 98,638 96,332 Â 96,332 Â 43,137 Â Â Operating lease term 2 years Â Â Â Â Â Â Â Goodwill $ 2,500,000 4,166,782 Â 4,166,782 Â 1,666,782 Â Â Impairment loss on property and equipment Â 0 $ 0 0 $ 0 Â Â Â Note receivable Â 176,851 Â 176,851 Â 176,851 Â Â Insured by FDIC Â 250,000 Â 250,000 Â Â Â Â Allowance for doubtful accounts Â 17,525 Â 17,525 Â 17,525 Â Â Provision for inventory obsolescence Â 0 0 0 0 Â Â Â Inventory, net Â 8,363,434 Â 8,363,434 Â 9,046,594 Â Â Impairment loss of long-lived assets including internal use capitalized software costs Â 0 0 0 0 Â Â Â Impairment loss on software development costs Â 0 0 0 0 Â Â Â Revenues Â Â Â 46,514,834 70,662,876 Â Â Â Deferred revenue Â 0 Â 0 Â 20,000 Â Â Uncertain tax positions Â 0 Â 0 Â 0 Â Â Income tax interest and penalties Â Â Â 0 Â 0 Â Â Tax expenses Â 2,547,000 2,970,000 Â Â Â Accrued income tax liability Â 100,000 Â 100,000 Â 570,000 Â Â Gain on investment Â 17,711 10,713 33,864 43,742 $ 110,203 Â Â Advertising expenses Â $ 11,044 16,528 $ 27,851 48,864 Â Â Â Authorized shares Â 500,000,000 Â 500,000,000 Â 500,000,000 Â Â Related Party [Member] Â Â Â Â Â Â Â Â Expenses with related parties Â Â Â $ 83,178 83,178 Â Â Â CenterCom Global [Member] Â Â Â Â Â Â Â Â Equity method investment ownership percentage Â Â Â Â Â Â Â 40.00% General and Administrative Expense [Member] Â Â Â Â Â Â Â Â Bad debt expense Â $ 0 0 $ 0 $ 0 Â Â Â Customer Concentration Risk [Member] | Revenue Benchmark [Member] Â Â Â Â Â Â Â Â Concentrations risk percentage Â Â Â 100.00% 100.00% Â Â Â Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer [Member] Â Â Â Â Â Â Â Â Concentrations risk percentage Â Â Â 100.00% Â Â Â Customer Concentration Risk [Member] | Surge Phone and Torck Wireless [Member] | Revenue from Contract with Customer Benchmark [Member] Â Â Â Â Â Â Â Â Concentrations risk percentage Â Â Â 89.00% 83.00% Â Â Â Customer Concentration Risk [Member] | Federal Communications Commission [Member] | Revenue Benchmark [Member] Â Â Â Â Â Â Â Â Concentrations risk percentage Â Â Â 100.00% Â Â Â Â Customer Concentration Risk [Member] | Federal Communications Commission [Member] | Accounts Receivable [Member] Â Â Â Â Â Â Â Â Concentrations risk percentage Â Â Â 94.00% Â 98.00% Â Â True Wireless, Inc. [Member] Â Â Â Â Â Â Â Â Note receivable Â $ 176,851 Â $ 176,851 Â Â Â Â Interest rate Â 0.60% Â 0.60% Â Â Â Â Default interest rate Â Â Â 10.00% Â Â Â Â Debt monthly payments Â Â Â 25 months Â Â Â Â Repayment of principal and interest Â Â Â $ 7,461 Â Â Â Â Blue Skies Connections, LLC [Member] Â Â Â Â Â Â Â Â Note receivable Â Â Â Â Â Â $ 176,851 Â LogicsIQ [Member] Â Â Â Â Â Â Â Revenues Â $ 0 $ 443,244 $ 0 $ 871,030 Â Â Â Clear Line Mobile Inc [Member] Â Â Â Â Â Â Â Â Business combination acquired both tangible and intangible assets 0 Â Â Â Â Â Â Â Â Signing [Member] Â Â Â Â Â Â Â Â Assets purchase 100,000 Â Â Â Â Â Â Â Â Closing [Member] Â Â Â Â Â Â Â Â Assets purchase 800,000 Â Â Â Â Â Â Â Â 90 Days from Closing [Member] Â Â Â Â Â Â Â Â Assets purchase 800,000 Â Â Â Â Â Â Â Â 180 Days from Closing [Member] Â Â Â Â Â Â Â Â Assets purchase $ 800,000 Â Â Â Â Â Â Â Â X - DefinitionSoftware development costs impairment charges. + ReferencesNo definition available. + Details Name: SURG_SoftwareDevelopmentCostsImpairmentCharges Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionCarrying amount as of the balance sheet date of the unpaid sum of the known and estimated amounts payable to satisfy all currently due domestic and foreign income tax obligations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_AccruedIncomeTaxesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount charged to advertising expense for the period, which are expenses incurred with the objective of increasing revenue for a specified brand, product or product line. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483385/720-35-55-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 720 -SubTopic 35 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe valuation allowance as of the balance sheet date to reduce the gross amount of receivables to estimated net realizable value, which would be presented in parentheses on the face of the balance sheet. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481962/310-10-50-4 + Details Name: us-gaap_AllowanceForDoubtfulAccountsPremiumsAndOtherReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of consideration transferred in asset acquisition. Includes, but is not limited to, cash, liability incurred by acquirer, and equity interest issued by acquirer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479908/805-50-55-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 25 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480060/805-50-25-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 30 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480027/805-50-30-2 + Details Name: us-gaap_AssetAcquisitionConsiderationTransferred Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of direct costs of the business combination including legal, accounting, and other costs incurred to consummate the business acquisition. + ReferencesNo definition available. + Details Name: us-gaap_BusinessAcquisitionCostOfAcquiredEntityTransactionCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation. + ReferencesNo definition available. + Details Name: us-gaap_CashFDICInsuredAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFor an entity that discloses a concentration risk in relation to quantitative amount, which serves as the "benchmark" (or denominator) in the equation, this concept represents the concentration percentage derived from the division. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-21Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-20Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-18Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-20 + Details Name: us-gaap_ConcentrationRiskPercentage1 Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe average effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap_EquityMethodInvestmentOwnershipPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_GainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount, after accumulated impairment loss, of asset representing future economic benefit arising from other asset acquired in business combination or from joint venture formation or both, that is not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482548/350-20-55-24Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(15)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482598/350-20-45-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(10)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of impairment loss resulting from write-down of assets, excluding financial assets and

goodwill, lacking physical substance and having a projected indefinite period of benefit to fair value. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate amount of write-downs for impairments recognized during the period for long-lived assets held for abandonment, exchange or sale. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 100 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482078/820-10-55-100Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482130/360-10-45-15 + Details Name: us-gaap_ImpairmentOfLongLivedAssetsToBeDisposedOf Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe sum of the amounts of estimated penalties and interest recognized in the period arising from income tax examinations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15 + Details Name: us-gaap_IncomeTaxExaminationPenaltiesAndInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483467/210-10-45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_InventoryNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of loss from reductions in inventory due to subsequent measurement adjustments, including, but not limited to, physical deterioration, obsolescence, or changes in price levels. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 330 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483080/330-10-50-2 + Details Name: us-gaap_InventoryWriteDown Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionTerm of lessee's operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-3 + Details Name: us-gaap_LesseeOperatingLeaseTermOfContract Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionAmortized cost, after allowance for credit loss, of financing receivable. Excludes financing receivable covered under loss sharing agreement and net investment in lease. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481990/310-10-45-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(5)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-5Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of expense (reversal of expense) for expected credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479319/326-20-50-13Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_ProvisionForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of transactions with related party during the financial reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-3 + Details Name: us-gaap_RelatedPartyTransactionAmountsOfTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of unrecognized tax benefits. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-10B + Details Name: us-gaap_UnrecognizedTaxBenefits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis=SURG_CenterComGlobalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=us-gaap_CustomerConcentrationRiskMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_MajorCustomersAxis=SURG_CustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name:

srt_ConsolidatedEntitiesAxis=SURG_SurgePhoneAndTorchWirelessMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_RevenueFromContractWithCustomerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ConsolidatedEntitiesAxis=SURG_FederalCommunicationsCommissionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_AccountsReceivableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_TrueWirelessIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_BlueSkiesConnectionsLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_LogicsIQMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_BusinessAcquisitionAxis=SURG_ClearLineMobileIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_SigningMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_ClosingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_NinetyDaysFromClosingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_HundredAndEightyDaysFromClosingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 54 R43.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Property and Equipment (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Property, Plant and Equipment [Line Items] Â Â Computer equipment and software $ 1,006,286 $ 1,006,286 Furniture and fixtures 82,752 82,752 Property and Equipment - gross 1,089,038 1,089,038 Less: accumulated depreciation/amortization (867,963) (727,197) Property and equipment - net $ 221,075 $ 361,841 Computer Equipment [Member] | Minimum [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Property and equipment, estimated useful lives (years) 3 years Â Computer Equipment [Member] | Maximum [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Property and equipment, estimated useful lives (years) 5 years Â Furniture and Fixtures [Member] | Minimum [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Property and equipment, estimated useful lives (years) 5 years Â Furniture and Fixtures [Member] | Maximum [Member] Â Â Property, Plant and Equipment [Line Items] Â Â Property and equipment, estimated useful lives (years) 7 years Â X - DefinitionAmount of accumulated depreciation, depletion and amortization for physical assets used in the normal conduct of business to produce goods and services. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(14)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation of equipment commonly used in offices and stores that have no permanent connection to the structure of a building or utilities. Examples include, but are not limited to, desks, chairs, tables, and bookcases. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_FurnitureAndFixturesGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation of tangible personal property used to produce goods and services, including, but is not limited to, tools, dies and molds, computer and office equipment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_MachineryAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 360 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7A + Details Name: us-gaap_PropertyPlantAndEquipmentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after accumulated depreciation, depletion and amortization of physical assets used in the normal conduct of business to produce goods and services and not intended for resale. Examples include, but are not limited to, land, buildings, machinery and equipment, office equipment, and furniture and fixtures. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 360 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-7AReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 360 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478451/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionUseful life of long lived, physical assets used in the normal conduct of business and not intended for resale, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment. + ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_FurnitureAndFixturesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 55 R44.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Property and Equipment (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Property, Plant and Equipment [Abstract] Â Â Â Â Depreciation and amortization expense $ 70,383 $ 70,383 $ 140,766 $ 140,766 X - DefinitionThe amount of expense recognized in the current period that reflects the allocation of the cost of tangible assets over the assets' useful lives. Includes production and non-production related depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482099/360-10-50-1 + Details Name: us-gaap_Depreciation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_PropertyPlantAndEquipmentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 56 R45.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Intangible Assets (Details) - USD ($) 6 Months Ended Jun. 30, 2024 Dec. 31, 2023 Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 5,753,520 $ 5,753,520 Less: accumulated amortization (3,953,804) (3,627,050) Intangibles - net 1,799,716 2,126,470 Computer Software, Intangible Asset [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 4,286,402 4,286,402 Intangible assets, estimated useful lives (years) 7 years Â Trade Names [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 617,474 617,474 Intangible assets, estimated useful lives (years) 15 years Â ECS Membership Agreement [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 465,000 465,000 Intangible assets, estimated useful lives (years) 1 year Â Noncompete Agreements [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 201,389 201,389 Intangible assets, estimated useful lives (years) 2 years Â Customer Relationships [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â Intangibles - gross $ 183,255 $ 183,255 Intangible assets, estimated useful lives (years) 5 years Â X - DefinitionWeighted average amortization period of finite-lived intangible assets acquired either individually or as part of a group of assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAccumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 10 -Name Accounting Standards Codification -Section S45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480265/350-10-S45-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 928 -SubTopic 340 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478859/928-340-50-1 + Details Name: us-gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_ComputerSoftwareIntangibleAssetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_TradeNamesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=SURG_ECSMembershipAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_NoncompeteAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 57 R46.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Estimated Amortization Expenses (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Finite-Lived Intangible Assets [Line Items] Â Â 2024 (6 Months) $ 326,753 Â 2025 653,507 Â 2026 653,507 Â 2027 165,949 Â Intangibles - net 1,799,716 $ 2,126,470 Software and Software Development Costs [Member] Â Â Finite-Lived Intangible Assets [Line Items] Â Â 2024 (6 Months) 111,414 Â 2025 222,828 Â 2026 93,768 Â Intangibles - net $ 428,010 Â X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths Namespace Prefix: us-gaap_ Data Type:

xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount after amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_SoftwareAndSoftwareDevelopmentCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 58 R47.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Intangibles (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Goodwill and Intangible Assets Disclosure [Abstract] Â Â Â Â Amortization expense $ 163,377 $ 163,377 $ 326,754 $ 326,754 X - DefinitionThe aggregate expense charged against earnings to allocate the cost of intangible assets (nonphysical assets not used in production) in a systematic and rational manner to the periods expected to benefit from such assets. As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 59 R48.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Internal Use Software Development Costs (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Finite-Lived Intangible Assets [Line Items] Â Â Â Internal Use Software Development Costs - net $ 668,484 $ 668,484 $ 387,180 Software and Software Development Costs [Member] Â Â Â Finite-Lived Intangible Assets [Line Items] Â Â Â Internal Use Software Development Costs $ 668,484 668,484 Â Internal use software development costs, estimated useful life (years) 3 years Â Â Less: accumulated amortization $ (240,474) (129,060) Â Internal Use Software Development Costs - net $ 428,010 $ 539,424 Â X - DefinitionFor each balance sheet presented, the amount of accumulated amortization for capitalized computer software costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareAccumulatedAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated amortization of capitalized costs for computer software, including but not limited to, acquired and internally developed computer software. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe carrying amount of capitalized computer software costs net of accumulated amortization as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-1 + Details Name: us-gaap_CapitalizedComputerSoftwareNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionUseful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_FiniteLivedIntangibleAssetUsefulLife Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_SoftwareAndSoftwareDevelopmentCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 60 R49.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Capitalized Internal Use Software Development Costs (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Internal Use Software Development Costs Â Â Capitalized costs, beginning $ 668,484 $ 387,180 Capitalized costs 281,304 Capitalized costs, ending $ 668,484 $ 668,484 X - ReferencesNo definition available. + Details Name: SURG_DisclosureInternalUseSoftwareDevelopmentCostsAbstract Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAdditions made to capitalized computer software costs during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareAdditions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe carrying amount of capitalized computer software costs net of accumulated amortization as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-1 + Details Name: us-gaap_CapitalizedComputerSoftwareNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 61 R50.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Internal Use Software Development Costs (Details Narrative) - USD ($) 3 Months Ended 6 Months Ended 12 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Finite-Lived Intangible Assets [Line Items] Â Â Â Â Â Â Additional costs Â Â Â Â $ 281,304 Â Amortization of internal use software development costs $ 55,707 $ 32,265 $ 111,414 $ 64,530 Â Â Software and Software Development Costs [Member] Â Â Â Â Â Â Finite-Lived Intangible Assets [Line Items] Â Â Â Â Â Â Additional costs Â Â Â Â $ 281,304 $ 387,180 X - DefinitionAdditions made to capitalized computer software costs during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2 + Details Name: us-gaap_CapitalizedComputerSoftwareAdditions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense for amortization of capitalized computer software costs. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-1 + Details Name: us-gaap_CapitalizedComputerSoftwareAmortization1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482640/350-30-55-40Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482686/350-30-45-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482665/350-30-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 985 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481283/985-20-50-2Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 926 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483154/926-20-50-5 + Details Name: us-gaap_FiniteLivedIntangibleAssetsLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_SoftwareAndSoftwareDevelopmentCostsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 62 R51.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Notes Payable (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Sep. 30, 2022 Short-Term Debt [Line Items] Â Â Â Beginning balance $ 460,523 $ 474,846 Â Repayments (5,515) (14,323) Â Interest expene adjustment 19,750 Â Â Ending balance 474,758 460,523 Â Nonrelated Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Beginning balance 1,595,167 Â Repayments Â (1,595,167) Â Ending balance Â Â Related Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Beginning balance 4,584,563 5,601,948 Â Repayments (746,104) (1,017,385) Â Reclassification of principal into one single note Â Â Reclassification of accrued interest payable into one single note 498,991 Â Â Ending balance 4,337,450 4,584,563 Â Related Party [Member] | Chief Executive Officer and Board Member One [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Beginning balance [1] Â Repayments [1] (746,104) Â Reclassification of principal into one single note [1] 4,584,563 Â Â Reclassification of accrued interest payable into one single note [1] 498,991 Â Â Ending balance [1] 4,337,450 Â Related Party [Member] | Chief Executive Officer and Board Member Two [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Beginning balance [1] 4,584,563 5,134,563 Â Repayments [1] (550,000) Â Reclassification of principal into one single note [1] (4,584,563) Â Â Reclassification of accrued interest payable into one single note [1] Â Â Ending

balance [1] 4,584,563 Â Related Party [Member] | Board Member [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Beginning balance [2] 467,385 Â Repayments [2] (467,385) Â Reclassification of principal into one single note [2] Â Â Reclassification of accrued interest payable into one single note [2] Â Â Ending balance [2] Â Notes Payable One [Member] | Nonrelated Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Issuance dates of notes [3] April/May 2022 Â Â Maturity date [3] October/November 2022 Â Â Interest rate [3] 19.00% Â Â Collateral [3] Unsecured Â Â Default interest rate [3] 26.00% Â Â Warrants issued as debt discount/issue costs [3] 36,000 Â Â Beginning balance [3] 1,100,000 Â Repayments [3] Â (1,100,000) Â Ending balance [3] Â Â Â Notes Payable One [Member] | Related Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Interest rate 15.00% Â Â Notes Payable Two [Member] | Nonrelated Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Issuance dates of notes [4] March 2022 Â Â Maturity date [4] March 2023 Â Â Interest rate [4] 19.00% Â Â Collateral [4] Unsecured Â Â Default interest rate [4] 26.00% Â Â Warrants issued as debt discount/issue costs 15,000 [4] Â 12,000 Beginning balance [4] 400,000 Â Repayments [4] Â (400,000) Â Ending balance [4] Â Â Â Notes Payable Two [Member] | Related Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Interest rate 0.00% Â Â Notes Payable Three [Member] | Nonrelated Party [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Issuance dates of notes [5] 2022 Â Â Maturity date [5] 2025 Â Â Interest rate [5] 1.00% Â Â Collateral [5] Unsecured Â Â Default interest rate [5] 0.00% Â Â Beginning balance [5] 95,167 Â Repayments [5] Â (95,167) Â Ending balance [5] Â Â Economic Injury Disaster Loan [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Issuance dates of notes May 2020 Â Â Term 30 years Â Â Maturity date May 2050 Â Â Interest rate 3.75% Â Â Collateral Unsecured Â Â Beginning balance $ 141,994 145,922 Â Repayments (1,872) (3,928) Â Interest expene adjustment 5,487 Â Â Ending balance $ 145,609 141,994 Â Economic Injury Disaster Loan One [Member] Â Â Â Short-Term Debt [Line Items] Â Â Â Issuance dates of notes July 2020 Â Â Term 30 years Â Â Maturity date July 2050 Â Â Interest rate 3.75% Â Â Collateral Unsecured Â Â Beginning balance $ 318,529 328,924 Â Repayments (3,643) (10,395) Â Interest expene adjustment 14,263 Â Â Ending balance $ 329,149 $ 318,529 Â [1] Activity is with the Companyâ€™s Chief Executive Officer and Board Member (Kevin Brian Cox). [2] Activity was with David May, who is a Board Member. The note of $467,385 and related accrued interest of $63,641 (aggregate $531,026) was repaid in 2023. The note bore interest at 10% and was unsecured. [3] These notes were issued with [4] These notes were issued with 15,000, three (3) year warrants, which have been reflected as debt issue costs and were amortized over the life of the debt. Additionally, in September 2022, the Company issued 12,000, three (3) year warrants, which have been treated as interest expense in connection with extending the maturity date for notes totaling $400,000 to March 2023. In October 2022, the Company repaid $100,000. [5] This loan, originally a PPP loan, was refinanced in 2022 and was extended from October 2021 to March 2025. Monthly payments were $3,566 per month. In 2023, the remaining balance of the note was repaid in full. X - DefinitionDebt instrument default interest rate stated percentage. + ReferencesNo definition available. + Details Name: SURG_DebtInstrumentDefaultInterestRateStatedPercentage Namespace Prefix: SURG_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionIssuance dates of notes. + ReferencesNo definition available. + Details Name: SURG_DebtInstrumentIssuanceDateOfNotes Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionReclass of accrued interest payable. + ReferencesNo definition available. + Details Name: SURG_ReclassOfAccruedInterestPayable Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionReclassification of principal. + ReferencesNo definition available. + Details Name: SURG_ReclassificationOfPrincipal Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of securities into which each warrant or right may be converted. For example, but not limited to, each warrant may be converted into two shares. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDiscussion of whether the debt instrument is secured or unsecured, and, if secured, a description of the collateral and guarantees required or provided. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentCollateral Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDescription of the maturity date of the debt instrument including whether the debt matures serially and, if so, a brief description of the serial maturities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentMaturityDateDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments applied to interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentPeriodicPaymentInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow for debt initially having maturity due after one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_RepaymentsOfLongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=SURG_ChiefExecutiveOfficerAndBoardMemberOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=SURG_ChiefExecutiveOfficerAndBoardMemberTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=SURG_BoardMemberMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=SURG_EconomicInjuryDisasterLoanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=SURG_EconomicInjuryDisasterLoanOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 63 R52.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Notes Payable (Details) (Parenthetical) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended Oct. 31, 2022 Mar. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Dec. 31, 2022 Sep. 30, 2022 Debt Instrument [Line Items] Â Â Â Â Â Â Â Long term debt, gross Â Â $ 474,758 Â $ 460,523 $ 474,846 Â Repayments of related party debt Â Â 746,104 $ 467,385 Â Â Â Repayments of notes payable Â Â $ 1,520,954 Â Â Â Â Notes Payable Three [Member] Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Debt instrument, monthly payment Â Â 3,566 Â Â Â Â Â David May [Member] Â Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Â Long term debt, gross Â Â 467,385 Â Â Â Â Accrued interest Â Â 63,641 Â Â Â Â Repayments of related party debt Â Â $ 531,026 Â Â Â Â Interest rate Â Â 10.00% Â Â Â Â Nonrelated Party [Member] Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Â Long term debt, gross Â Â Â Â 1,595,167 Â Nonrelated Party [Member] | Notes Payable One [Member] Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Â Long term debt, gross [1] Â Â Â Â Â 1,100,000 Â Interest rate [1] Â Â 19.00% Â Â Â Â Additional issued [1] Â Â 36,000 Â Â Â Â Warrants term Â Â 3 years Â Â Â Â Nonrelated Party [Member] | Notes Payable Two [Member] Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Long term debt, gross [2] Â Â Â Â Â 400,000 Â Interest rate [2] Â Â 19.00% Â Â Â Â Additional issued Â Â 15,000 [2] Â Â Â 12,000 Warrants term Â Â 3 years Â Â Â 3 years Interest expenses Â $ 400,000 Â Â Â Â Repayments of notes payable $ 100,000 Â Â Â Â Â Nonrelated Party [Member] | Notes Payable Three [Member] Â Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Â Long term debt, gross [3] Â Â Â Â Â $ 95,167 Â Interest rate [3] Â Â 1.00% Â Â Â Â Â [1] These notes were issued with [2] These notes were issued with 15,000, three (3) year warrants, which have been reflected as debt issue costs and were amortized over the life of the debt. Additionally, in September 2022, the Company issued 12,000, three (3) year warrants, which have been treated as interest expense in connection with extending the maturity date for notes totaling $400,000 to March 2023. In October 2022, the Company repaid $100,000. [3] This loan, originally a PPP loan, was refinanced in 2022 and was extended from October 2021 to March 2025. Monthly payments were $3,566 per month. In 2023, the remaining balance of the note was repaid in full. X - DefinitionNumber of securities into which each warrant or right may be converted. For example, but not limited to, each warrant may be converted into two shares. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncrease for accrued, but unpaid interest on the debt instrument for the period. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_DebtInstrumentIncreaseAccruedInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -

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Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow for the payment of a long-term borrowing made from a related party where one party can exercise control or significant influence over another party; including affiliates, owners or officers and their immediate families, pension trusts, and so forth. Alternate caption: Payments for Advances from Affiliates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfRelatedPartyDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPeriod between issuance and expiration of outstanding warrant and right embodying unconditional obligation requiring redemption by transferring asset at specified or determinable date or upon event certain to occur, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstandingTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=SURG_DavidMayMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_NonrelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 64 R53.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Notes Payable - Related Parties (Details) - Related Party [Member] - USD ($) 6 Months Ended Jun. 30, 2024 Dec. 31, 2023 Debt Instrument [Line Items] Â Â Note payables - related parties $ 4,337,450 $ 4,584,563 Short term 1,606,654 4,584,563 Long term $ 2,730,796 Notes Payable One [Member] Â Â Debt Instrument [Line Items] Â Â Issue Date Dec. 31, 2023 Â Maturity Date Dec. 31, 2026 Â Interest Rate 10.00% Â Default Interest Rate 15.00% Â Note payables - related parties $ 4,337,450 Notes Payable Two [Member] Â Â Debt Instrument [Line Items] Â Â Issue Date Dec. 31, 2022 Â Maturity Date Dec. 31, 2023 Â Interest Rate 10.00% Â Default Interest Rate 0.00% Â Note payables - related parties $ 4,584,563 X - DefinitionThe average effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionDate the debt instrument was issued, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentIssuanceDate1 Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 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Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDate when the debt instrument is scheduled to be fully repaid, in YYYY-MM-DD format. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionCarrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding the current and noncurrent portions, aggregate carrying amount of all types of notes payable, as of the balance sheet date, with initial maturities beyond one year or beyond the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionSum of the carrying values as of the balance sheet date of the portions of long-term notes payable due within one year or the operating cycle if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_NotesPayableCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_RelatedPartyMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 65 R54.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Debt Maturities (Details) Jun. 30, 2024 USD ($) Debt Instrument [Line Items] Â 2024 (6 Months) $ 787,105 2025 1,700,410 2026 1,877,749 2027 11,902 2028 12,308 Thereafter 422,734 Total 4,812,208 Notes Payable Related Parties [Member] Â Debt Instrument [Line Items] Â 2024 (6 Months) 781,795 2025 1,689,367 2026 1,866,288 2027 2028 Thereafter Total 4,337,450 Notes Payable SBA Government [Member] Â Debt Instrument [Line Items] Â 2024 (6 Months) 5,310 2025 11,043 2026 11,461 2027 11,902 2028 12,308 Thereafter 422,734 Total $ 474,758 X - DefinitionLong term debt maturities repayments of principal after year four. + ReferencesNo definition available. + Details Name: SURG_LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFour Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(16)(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_LongTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 10 -Topic 470 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-1 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3 + Details Name: us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableRelatedPartiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=SURG_NotesPayableSBAGovernmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R55.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Debt (Details Narrative) - USD ($) 12 Months Ended Mar. 12, 2024 Dec. 31, 2023 Dec. 31, 2020 Jun. 30, 2024 Dec. 31, 2022 Debt Instrument [Line Items] Â Â Â Â Â Â Debt instrument carrying amount Â $ 460,523 Â $ 474,758 $ 474,846 Kevin Brian Cox [Member] Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Debt instrument monthly payments $ 164,039 Â Â Â Â Â Debt instrument carrying amount Â 4,584,563 Â Â Â Â Debt outstanding Â 558,150 Â Â Â Â Long term debt Â $ 4,026,413 Â Â Â Â Â Debt instrument face amount 4,584,563 Â Â Â Â Â Accrued interest payable 498,991 Â Â Â Â Â Debt instrument total $ 5,083,554 Â Â Â Â Â Debt instrument interest rate 10.00% Â Â Â Â Â Debt instrument default interest rate 15.00% Â Â Â Â Â Debt instrument term 36 months Â Â Â Â Â Repayments of debt $ 5,905,427 Â Â Â Â Â Minimum [Member] Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Debt instrument monthly payments Â Â $ 74 Â Â Maximum [Member] Â Â Â Â Â Â Debt Instrument [Line Items] Â Â Â Â Â Â Debt instrument monthly payments Â Â $ 731 Â Â X - DefinitionAmount, before unamortized (discount) premium and debt issuance costs, of long-term debt. Includes, but is not limited to, notes payable, bonds payable, commercial loans, mortgage loans, convertible debt, subordinated debt and other types of debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4 + Details Name: us-gaap_DebtInstrumentCarryingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section

50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe average effective interest rate during the reporting period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionContractual interest rate for funds borrowed, under the debt agreement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentInterestRateStatedPercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(f)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 6: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod of time between issuance and maturity of debt instrument, in PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesNo definition available. + Details Name: us-gaap_DebtInstrumentTerm Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionRepresents the aggregate of total long-term debt, including current maturities and short-term debt. + ReferencesNo definition available. + Details Name: us-gaap_DebtLongtermAndShorttermCombinedAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of interest payable on debt, including, but not limited to, trade payables. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap_InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe net cash inflow or outflow in aggregate debt due to repayments and proceeds from additional borrowings. + ReferencesNo definition available. + Details Name: us-gaap_ProceedsFromRepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=SURG_KevinBrianCoxMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 67 R56.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Operating Lease Assets and Liabilities (Details) - USD ($) Jun. 30, 2024 Jan. 05, 2024 Dec. 31, 2023 Commitments and Contingencies Disclosure [Abstract] Â Â Â Operating lease - right-of-use asset - non-current $ 396,475 $ 98,638 $ 387,869 Operating lease liability $ 413,802 Â $ 399,413 Weighted average remaining lease term (in years) Operating leases 5 years 4 months 9 days Â 6 years 6 months Weighted average discount rate Operating leases 5.00% Â 5.00% X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted average discount rate for operating lease calculated at point in time. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(4) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageDiscountRatePercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionWeighted average remaining lease term for operating lease, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseWeightedAverageRemainingLeaseTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: instant XML 68 R57.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Lease Expense (Details) - USD ($) 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Commitments and Contingencies Disclosure [Abstract] Â Â Amortization of right-of-use operating lease asset $ 46,995 $ 21,494 Lease liability expense in connection with obligation repayment 10,742 10,648 Total operating lease costs 57,737 32,142 Operating cash outflows from operating lease (obligation payment) 56,134 19,329 Right-of-use asset obtained in exchange for new operating lease liability $ 98,638 X - DefinitionLease liability expense in connection with obligation repayment. + ReferencesNo definition available. + Details Name: SURG_LeaseLiabilityExpenseInConnectionWithObligationRepayment Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionOperating cash outflows from operating lease oblifation payment. + ReferencesNo definition available. + Details Name: SURG_OperatingCashOutflowsFromOperatingLeaseObligationPayment Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRightofuse asset obtained in exchange for new operating lease liability. + ReferencesNo definition available. + Details Name: SURG_RightofuseAssetObtainedInExchangeForNewOperatingLeaseLiability Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense attributable to right-of-use asset from finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_FinanceLeaseRightOfUseAssetAmortization Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of single lease cost, calculated by allocation of remaining cost of lease over remaining lease term. Includes, but is not limited to, single lease cost, after impairment of right-of-use asset, calculated by amortization of remaining right-of-use asset and accretion of lease liability. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 53 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479589/842-20-55-53Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-4 + Details Name: us-gaap_OperatingLeaseCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 69 R58.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Future Minimum Payments (Details) - USD ($) Jun. 30, 2024 Jan. 05, 2024 Dec. 31, 2023 Commitments and Contingencies Disclosure [Abstract] Â Â Â 2024 (6 months) $ 56,472 Â Â 2025 116,211 Â Â 2026 65,041 Â Â 2027 66,625 Â Â 2028 61,099 Â Â Thereafter 107,265 Â Â Total undiscounted cash flows 472,713 Â Â Less: amount representing interest 58,911 Â Â Present value of operating lease liabilities 413,802 Â $ 399,413 Less: current portion of operating lease liabilities 96,332 $ 98,638 43,137 Long-term operating lease liabilities $ 317,470 Â $ 356,276 X - DefinitionLessee operating lease liability payment due after four. + ReferencesNo definition available. + Details Name: SURG_LesseeOperatingLeaseLiabilityPaymentsDueAfterFour Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI

https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in next fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in fourth fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearFour Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in third fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearThree Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease to be paid in second fiscal year following current fiscal year. Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsDueYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payment for operating lease having initial or remaining lease term in excess of one year to be paid in remainder of current fiscal year. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's undiscounted obligation for lease payments in excess of discounted obligation for lease payments for operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478964/842-20-50-6 + Details Name: us-gaap_LesseeOperatingLeaseLiabilityUndiscountedExcessAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as current. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiabilityNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Commitments and Contingencies (Details Narrative) - USD ($) 1 Months Ended 6 Months Ended 12 Months Ended Nov. 10, 2023 Aug. 08, 2023 Dec. 17, 2021 Dec. 31, 2023 Nov. 30, 2023 Jun. 30, 2024 Dec. 31, 2023 Jan. 05, 2024 Dec. 31, 2022 Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Â Â Operating lease right of use assets Â Â Â $ 387,869 Â $ 396,475 $ 387,869 $ 98,638 Â Operating lease liability Â Â Â $ 399,413 Â $ 413,802 $ 399,413 Â Â Restricted stock awards Â Â Â 121,276 Â 121,276 121,276 Â 17,004 Plaintiff amount Â Â $ 73,000 Â Â Â Â Â Â General and Administrative Expense [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Â Â Litigation settlement expense Â Â Â Â Â Â $ 60,000 Â Â Blue Skies Connections, LLC [Member] Â Â Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Â Â Debt instrument, issuance date Â Jun. 14, 2021 Â Â Â Â Â Â Â Debt instrument, principal amount Â $ 176,850.56 Â Â Â Â Â Â Â Debt instrument, monthly payment Â $ 7,461.37 Â Â Â Â Â Â Â Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Base salary Â Â Â $ 750,000 Â Â Â Â Â Annual cash bonus Â Â Â $ 870,000 Â Â Â Â Â Base salary percentage Â Â Â 3.00% Â Â Â Â Â Chief Financial Officer [Member] | Home Building [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Reimbursement expenses Â Â Â $ 667 $ 667 Â Â Â Â Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards 600,000 Â Â Â Â Â Â Â Â Restricted stock awards fair value grant $ 3,114,000 Â Â Â Â Â Â Â Â Closing price per share $ 5.19 Â Â Â Â Â Â Â Â Chief Financial Officer [Member] | Annual Revenue Goals [Member] | Restricted Stock One [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â $ 250,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 6,250,000 Â Â Â Chief Financial Officer [Member] | Annual Revenue Goals [Member] | Restricted Stock Two [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 500,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 25,000,000 Â Â Â Chief Financial Officer [Member] | Annual Revenue Goals [Member] | Restricted StockThree [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 1,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 50,000,000 Â Â Â Chief Financial Officer [Member] | Annual Revenue Goals [Member] | Restricted Stock Four [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 2,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 100,000,000 Â Â Â Chief Financial Officer [Member] | Annual Revenue Goals [Member] | Each Additional Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 1,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 50,000,000 Â Â Â Chief Financial Officer [Member] | Annual EBITDA Goals [Member] | Restricted Stock One [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 50,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 2,500,000 Â Â Â Chief Financial Officer [Member] | Annual EBITDA Goals [Member] | Restricted Stock Two [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 100,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 5,000,000 Â Â Â Chief Financial Officer [Member] | Annual EBITDA Goals [Member] | Each Additional Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 50,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 2,500,000 Â Â Â Chief Financial Officer [Member] | Market Capitalization Goals [Member] | Restricted Stock One [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 250,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 25,000,000 Â Â Â Chief Financial Officer [Member] | Market Capitalization Goals [Member] | Restricted Stock Two [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 500,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 50,000,000 Â Â Â Chief Financial Officer [Member] | Market Capitalization Goals [Member] | Restricted StockThree [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 1,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 100,000,000 Â Â Â Chief Financial Officer [Member] | Market Capitalization Goals [Member] | Restricted Stock Four [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 2,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 200,000,000 Â Â Â Chief Financial Officer [Member] | Market Capitalization Goals [Member] | Each Additional Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Number of restricted stock value Â Â Â Â Â 1,000,000,000 Â Â Â Restricted stock award settlement value Â Â Â Â Â 100,000,000 Â Â Â Year One [Member] | Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Base salary Â Â Â Â Â 475,000 Â Â Â Â Â Annual cash bonus Â Â Â Â Â 510,000 Â Â Â Â Â Year One [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards, vest 400,000 Â Â Â Â Â Â Â Â Year Two [Member] | Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Base salary Â Â Â Â Â 489,250 Â Â Â Â Â Annual cash bonus Â Â Â Â Â 510,000 Â Â Â Â Â Year Two [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards, vest 66,667 Â Â Â Â Â Â Â Â Year Three [Member] | Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Base salary Â Â Â Â Â 503,928 Â Â Â Â Â Year Three [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards, vest 200,000 Â Â Â Â Â Â Â Â Future Stock Awards [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards Â Â Â 2,500,000 Â Â 2,500,000 Â Â Six Month [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards fair value grant Â Â Â $ 3,800,000 Â Â Â Â Â Closing price per share Â Â Â $ 7.60 Â Â Â Â Â Restricted stock awards, vest Â Â Â 500,000 Â Â 500,000 Â Â Shares per Month [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards, vest Â Â Â 83,333 Â Â 83,333 Â Â Year Five [Member] | Chief Financial Officer [Member] | Restricted Stock [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Restricted stock awards, vest Â Â Â 500,000 Â Â 500,000 Â Â Building [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Operating lease liability Â Â Â Â Â 98,638 Â Â Â Vehicles [Member] | Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Reimbursement expenses Â Â Â $ 500 $ 500 Â Â Â Â Clear Line Mobile Incs [Member] Â Â Â Â Â Â Â Â Product Liability Contingency [Line Items] Â Â Â Â Â Â Â Â Operating lease right of use assets Â Â Â Â Â $ 98,638 Â Â Â X - DefinitionAnnual cash bonus. + ReferencesNo definition available. + Details Name: SURG_AnnualCashBonus Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionBase salary percentage. + ReferencesNo definition available. + Details Name: SURG_BaseSalaryPercentage Namespace Prefix: SURG_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionFace (par) amount of debt instrument at time of issuance. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482949/835-30-55-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69C -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69CReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentFaceAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDate the debt instrument was issued, in YYYY-MM-DD format. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1B + Details Name: us-gaap_DebtInstrumentIssuanceDate1 Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments including both interest and principal payments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3 + Details Name: us-gaap_DebtInstrumentPeriodicPayment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of litigation expense, including but not limited to legal, forensic, accounting, and investigative fees. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(6)) -SubTopic 10 -Topic 220 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_LitigationSettlementExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe value (monetary amount) of the award the plaintiff seeks in the legal matter. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-4Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-9 + Details Name: us-gaap_LossContingencyDamagesSoughtValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPresent value of lessee's discounted obligation for lease payments from operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseLiability Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of lessee's right to use underlying asset under operating lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479041/842-20-45-1 + Details Name: us-gaap_OperatingLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of expense classified as other. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-

gaap_OtherExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 5.Y.Q2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480102/450-20-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-4Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483076/450-20-50-9 + Details Name: us-gaap_ProductLiabilityContingencyLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by nonofficer and officer employees. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + ReferencesNo definition available. + Details Name: us-gaap_SalariesWagesAndOfficersCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash paid to settle liability for award under share-based payment arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe grant-date intrinsic value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGrantDateIntrinsicValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of fully vested and expected to vest options outstanding that can be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFair value of options vested. Excludes equity instruments other than options, for example, but not limited to, share units, stock appreciation rights, restricted stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedInPeriodFairValue1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAggregate value of stock related to Restricted Stock Awards issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueRestrictedStockAwardGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_IncomeStatementLocationAxis=us-gaap_GeneralAndAdministrativeExpenseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: dei_LegalEntityAxis=SURG_BlueSkiesConnectionsLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_ChiefFinancialOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_ProductOrServiceAxis=us-gaap_HomeBuildingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=us-gaap_RestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_AnnualRevenueGoalsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=SURG_RestrictedStockOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=SURG_RestrictedStockTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=SURG_RestrictedStockThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=SURG_RestrictedStockFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_VestingAxis=SURG_EachAdditionalRestrictedStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_AnnualEBITDAGoalsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=SURG_MarketCapitalizationGoalsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_YearOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_YearTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_YearThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_FutureStockAwardsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_SixMonthMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_SharesPerMonthMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_TypeOfArrangementAxis=SURG_YearFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_BuildingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_VehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetAcquisitionAxis=SURG_ClearLineMobileIncsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 71 R60.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Non-vested Shares Related Parties (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Equity [Abstract] Â Â Number of shares beginning balance 695,000 Weighted average grant fair value, beginning $ 5.24 Number of shares, granted 600,000 695,000 Weighted average grant fair value granted $ 7.60 $ 5.24 Number of shares vested Number of shares , forefieted Number of shares Ending balance 1,295,000 695,000 Weighted average grant fair value, ending $ 6.26 $ 5.24 Unrecognized Compensation $ 3,096,972 Â Weighted average period (years) 8 months 8 days Â X - DefinitionShare based compensation arrangement by share based payment award options non vested grants in period gross. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average period + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsWeightedAveragePeriod Namespace Prefix: SURG_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for employee benefit and equity-based compensation. + ReferencesNo definition available. + Details Name: us-gaap_EmployeeBenefitsAndShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe weighted average grant-date fair value of options granted during the reporting period as calculated by applying the disclosed option pricing methodology. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of non-vested options outstanding. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of non-vested options forfeited. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsForfeitedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of non-vested options outstanding. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 72 R61.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Stock Granted (Details) - shares 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 104,272 Shares Vested Non Vested Shares 600,000 695,000 Common Stock [Member] Â Â Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 600,000 695,000 Shares Vested Non Vested Shares 600,000 695,000 Chief Financial Officer [Member] | Common Stock [Member] Â Â Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 600,000 Shares Vested Non Vested Shares 600,000 Chief Executive Officer [Member] | Common Stock [Member] Â Â Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 500,000 Shares Vested Non Vested Shares 500,000 Board of Directors Chairman [Member] | Common Stock [Member] Â Â Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 95,000 Shares Vested Non Vested Shares 95,000 Director [Member] | Common Stock [Member] Â Â Accumulated Other Comprehensive Income (Loss) [Line Items] Â Â Shares Granted 100,000 Shares Vested Non Vested Shares 100,000 X - DefinitionShare based compensation arrangement by share based payment award options non vested grants in period gross. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481674/830-30-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-17Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 830 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 20 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481694/830-30-45-20 + Details Name: us-gaap_AccumulatedOtherComprehensiveIncomeLossLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_ChiefFinancialOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_ChiefExecutiveOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_BoardOfDirectorsChairmanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_DirectorMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 73 R62.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Stock Option Transactions (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Equity [Abstract] Â Â Â Number of options, outstanding beginning 121,276 17,004 Â Weighted average exercise price, beginning $ 7.79 $ 16.00 Â Weighted average remaining contractual term (Years), outstanding 5 years 11 months 19 days 6 years 5 months 19 days 4 years 1 month 28 days Aggregate intrinsic value, outstanding beginning Â Number of options, vested and exercisable, beginning 116,174 6,801 Â Weighted average exercise price, vested and exercisable beginning $ 7.43 $ 16.00 Â Weighted average remaining contractual term (Years) vested and exercisable 5 years 11 months 19 days 6 years 7 months 9 days 4 years 1 month 28 days Aggregate intrinsic value, outstanding vested and exercisable beginning Â Number of options, unvested and non-exercisable, beginning 5,101 10,203 Â Weighted average exercise price, unvested and non-exercisable, beginning $ 16.00 $

16.00 Â Weighted average remaining contractual term (Years) unvested and non-exercisable Â 3 years 1 month 28 days 4 years 1 month 28 days Number of options, granted 104,272 Â Weighted average exercise price - granted $ 6.45 Â Weighted average grant-date fair value of options unvested Â $ 5.53 Â Number of options, exercised Â Weighted average exercise price - exercised Â Number of options, cancelled/forfeited Â Weighted average exercise price - cancelled/forfeited Â Number of options, outstanding ending 121,276 121,276 17,004 Weighted average exercise price, ending $ 7.79 $ 7.79 $ 16.00 Aggregate intrinsic value, outstanding ending Number of options, vested and exercisable, ending 121,276 116,174 6,801 Weighted average exercise price, vested and exercisable, ending $ 7.79 $ 7.43 $ 16.00 Number of options, unvested and non-exercisable, ending 5,101 10,203 Weighted average exercise price, unvested and non-exercisable, ending $ 16.00 $ 16.00 X - DefinitionShare based compensation arrangement by share based payment award options unvested and nonexercisable. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award options unvested and nonexercisable weighted average exercise price. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award options unvested and nonexercisable weighted average remaining contractual term. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageRemainingContractualTerm Namespace Prefix: SURG_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor presentations that combine terminations, the number of shares under options that were cancelled during the reporting period as a result of occurrence of a terminating event specified in contractual agreements pertaining to the stock option plan or that expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionWeighted average price of options that were either forfeited or expired. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionGross number of share options (or share units) granted during the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount by which the current fair value of the underlying stock exceeds the exercise price of options outstanding. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionNumber of options outstanding, including both vested and non-vested options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which grantees can acquire the shares reserved for issuance under the stock option plan. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of fully vested and expected to vest exercisable options that may be converted into shares under option plan. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount by which current fair value of underlying stock exceeds exercise price of fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingAggregateIntrinsicValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionWeighted-average exercise price, at which grantee can acquire shares reserved for issuance, for fully vested and expected to vest options outstanding. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWeighted average price at which option holders acquired shares when converting their stock options into shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average per share amount at which grantees can acquire shares of common stock by exercise of options. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for option awards outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Subparagraph (e)(1) -Name Accounting Standards Codification -Paragraph 2 -Section 50 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average remaining contractual term for fully vested and expected to vest options outstanding, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, unvested options for which requisite service period has not been rendered but that are expected to vest based on achievement of performance condition, if forfeitures are recognized when they occur. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted average grant-date fair value of options vested. + ReferencesNo definition available. + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionNumber of share options (or share units) exercised during the current period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 74 R63.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Fair Value of Stock Options (Details) 6 Months Ended Jun. 30, 2024 Equity [Abstract] Â Expected term 7 years Expected volatility 106.00% Expected dividends 0.00% Risk free interest rate 3.88% X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe risk-free interest rate assumption that is used in valuing an option on its own shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionExpected term of award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (f)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_SharebasedCompensationArrangementBySharebasedPaymentAwardFairValueAssumptionsExpectedTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration XML 75 R64.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Warrants Activity (Details) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Equity [Abstract] Â Â Â Number of warrants outstanding, beginning balance 5,574,253 5,681,392 Â Weighted Average Exercise Price Exercisable, beginning balance $ 4.81 $ 5.05 Â Weighted Average Remaining Contractual Life (in years), Outstanding 4 months 9 days 10 months 9 days 1 year 10 months 6 days Warrants Aggregate Intrinsic Value, beginning balance $ 9,348,348 $ 10,026,387 Â Number of warrants outstanding, Vested and Exercisable, beginning balance 5,574,253 5,681,392 Â Weighted Average Exercise Price, Vested and Exercisable, beginning balance $ 4.81 $ 5.05 Â Weighted Average Remaining Contractual Life (in years), Vetsed and Exercisable 4 months 9 days 10 months 9 days 1 year 10 months 6 days Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance $ 9,348,348 $ 10,026,387 Â Warrants, Unvested, beginning balance Â Weighted Average Exercise Price, Unvested, beginning balance Â Weighted Average Remaining Contractual Life (in years), Unvested and Non-exercisable 0 years Warrants Aggregate Intrinsic Value, Unvested beginning balance Â Number of warrants outstanding, Granted Â Weighted Average Exercise Price, Granted Â Number of warrants outstanding, Exercised (1,953,308) (43,814) Â Weighted Average Exercise Price, Exercised $ 4.73 $ 4.73 Â Number of warrants outstanding, Cancelled/Forfeited (1,667) (63,325) Â Weighted Average Exercise Price, Cancelled/Forfeited $ 12.50 $ 26.39 Â Number of warrants outstanding, ending balance 3,619,278 5,574,253 5,681,392 Weighted Average Exercise Price Exercisable, ending balance $ 4.85 $ 4.81 $ 5.05 Warrants Aggregate Intrinsic Value, ending balance $ 9,348,348 $ 10,026,387 Number of warrants outstanding, Vested and Exercisable, ending balance 3,619,278 5,574,253 5,681,392 Weighted Average Exercise Price, Vested and Exercisable, ending balance $ 4.85 $ 4.81 $ 5.05 Warrants Aggregate Intrinsic Value, Vested and Exercisable, ending balance $ 9,348,348 $ 10,026,387 Warrants, Unvested, ending balance Weighted Average Exercise Price, Unvested, ending balance Warrants Aggregate Intrinsic Value, Unvested ending balance X - DefinitionShare-based compensation arrangement by share based payment award non-option equity instruments aggregate intrinsic, value. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award nonOption equity instruments aggregate intrinsic value unvested. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non option equity instruments aggregate

intrinsic value vested and exercisable. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionShare-based compensation arrangement by share-based payment award, non-option equity instruments, exercisable. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non option equity instruments unvested. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionWeighted Average Remaining Contractual Life (in years) + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerms Namespace Prefix: SURG_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted Average Remaining Contractual Life (in years) Exercisable. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsExercisable1 Namespace Prefix: SURG_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWeighted Average Remaining Contractual Life (in years) Unvested. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsUnvested Namespace Prefix: SURG_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionWarrants weighted average exercise price outstanding. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionWarrants weighted average exercise price exercisable. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionShare based compensation arrangement by share based payment award non options weighted average grant date fair value exercised. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercised Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWarrants weighted average exercise price, forfeited/cancelled. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueForfeitured Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionWarrants weighted average exercise price, granted. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueGranted Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionShare based compensation arrangement by share based payment award non options weighted averagegrant date fair value unvested. + ReferencesNo definition available. + Details Name: SURG_SharebasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_EquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionNumber of non-option equity instruments exercised by participants. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(02) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares under non-option equity instrument agreements that were either cancelled or expired. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(03) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeituresAndExpirations Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNet number of non-option equity instruments granted to participants. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(iv)(01) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of equity instruments other than options outstanding, including both vested and non-vested instruments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(ii) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 76 R65.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Stockholdersâ€™ Equity (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 6 Months Ended 12 Months Ended Mar. 31, 2023 Jun. 30, 2024 Mar. 31, 2024 Jun. 30, 2023 Mar. 31, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Class of Stock [Line Items] Â Â Â Â Â Â Â Â Common stock, shares authorized Â 500,000,000 Â Â Â 500,000,000 Â 500,000,000 Common stock, par value Â $ 0.001 Â Â Â $ 0.001 Â $ 0.001 Common stock, voting rights Â Â Â Â Â Voting at 1 vote per share Â Â Common stock value Â Â $ (1,395,000) Â Â Â Â Â Cash paid as direct offering costs Â Â Â Â Â $ 1,395,000 Â Â Net proceeds Â Â Â Â Â 15,854,994 Â Â Stockholders equity Â $ 46,159,231 Â Â Â $ 46,159,231 Â $ 28,249,220 Number of common stock for services Â Â Â Â Â 47,386 Â 242,615 Common stock for services, value Â Â Â 411,740 $ 311,186 $ 307,458 $ 411,740 Â $ 1,290,024 Employee Stock [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â 104,272 Â Â Common stock value Â Â Â Â Â Â $ 576,625 Â Â Share price Â $ 6.45 Â Â Â $ 6.45 Â Â Stock compensation vesting period Â Â Â Â Â 7 years Â Â Chief Financial Officer [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â Â Â 600,000 Common stock value Â Â Â Â Â Â Â $ 3,114,000 Share price Â Â Â Â Â Â Â $ 5.19 Share based compenation Â Â Â Â Â $ 1,458,725 $ 0 Â New shares issued Â 5,101 Â Â Â 5,101 Â 5,101 Stock option share based compensation Â $ 0 Â $ 9,294 Â $ 6,196 18,587 Â Board of Directors Chairman [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â Â Â 95,000 Common stock value Â Â Â Â Â Â Â $ 519,500 Share based compenation Â Â Â Â Â $ 51,950 0 Â Stock compensation vesting period Â Â Â Â Â Â Â 5 years Chief Executive Officer [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â Â Â 500,000 Â Â Common stock value Â Â Â Â Â Â Â $ 3,800,000 Â Â Share price Â $ 7.60 Â Â Â Â $ 7.60 Â Â Share based compenation Â Â Â Â Â $ 2,522,272 0 Â Director [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â 100,000 Â Â Common stock value Â Â Â Â Â $ 672,000 Â Â Share price Â 6.72 Â Â Â $ 6.72 Â Â Share based compenation Â Â Â Â Â $ 446,047 0 Â Total share based compenation Â Â Â Â Â $ 4,478,994 $ 0 Â Minimum [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares issued price per share Â 3.85 Â Â Â $ 3.85 Â $ 4.19 Minimum [Member] | Board of Directors Chairman [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares issued price per share Â Â Â Â Â Â Â 5.14 Maximum [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares issued price per share Â $ 7.34 Â Â Â $ 7.34 Â 9.40 Maximum [Member] | Board of Directors Chairman [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Share price Â Â Â Â Â Â Â Â $ 5.53 2022 Plan [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Common stock outstanding percentage Â Â Â Â Â 10.00% Â Â Share based compensation authorized Â Â Â Â Â 1,400,000 Â Â Share based compensation grant Â 4,900,000 Â Â Â 4,900,000 Â Â Common Stock [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Shares grant to issues Â Â Â Â Â 3,080,356 Â Â Common stock value Â Â Â Â Â $ 17,249,994 Â Â Shares issued price per share Â $ 5.60 Â Â Â $ 5.60 Â Â Exercise of warrants - cash Â Â 1,860,308 43,814 Â Â Â Â Exercise of warrants - cashless, shares Â Â 40,238 Â Â Â Â Â Number of common stock for services Â Â 47,386 64,927 60,082 Â Â Â Common stock for services, value Â Â $ 48 $ 65 $ 60 Â Â Â Common Stock [Member] | 2022 Plan [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Stock issued for employee stock purchase plans ,shares 3,500,000 Â Â Â Â Â Â Â Common stock outstanding percentage 10.00% Â Â Â Â Â Â Â Â Warrant [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Exercise of warrants - cash Â Â Â Â Â 1,860,308 Â Â Warrants issued Â 1,860,308 Â Â Â 1,860,308 Â 43,814 Warrants and right outstanding Â $ 8,799,257 Â Â Â $ 8,799,257 Â $ 207,240 Warrant exercise price Â $ 4.73 Â Â Â $ 4.73 Â $ 4.73 Exercise of warrants - cashless, shares Â Â Â Â Â 40,238 Â Â Warrant exercise price cashless Â $ 0.001 Â Â Â $ 0.001 Â Â Stockholders equity Â $ 0 Â Â Â $ 0 Â Â Series A Convertible Preferred Stocks [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Preferred stock, shares authorized Â 13,000,000 Â Â Â 13,000,000 Â Â Preferred stock, shares issued Â 0 Â Â Â 0 Â Â Preferred stock, shares outstanding Â 0 Â Â Â 0 Â Â Preferred stock, par value Â $ 0.001 Â Â Â $ 0.001 Â Â Preferred stock, voting rights Â Â Â Â Â Voting at 10 votes per share Â Â Debt instrument description Â Â Â Â Â Conversion into 1/10 of a share of common stock for each share held Â Â SeriesC Convertible Preferred Stocks [Member] Â Â Â Â Â Â Â Â Class of Stock [Line Items] Â Â Â Â Â Â Â Â Preferred stock, shares authorized Â 1,000,000 Â Â Â 1,000,000 Â Â Preferred stock, shares issued Â 0 Â Â Â 0 Â Â Preferred stock, shares outstanding Â 0 Â Â Â 0 Â Â Preferred stock, par value Â $ 0.001 Â Â Â $ 0.001 Â Â Preferred stock, voting rights Â Â Â Â Â Voting at 250 votes per share Â Â Debt instrument description Â Â Â Â Â Conversion into 250 shares of common stock for each share held Â Â X - DefinitionCashless exercise price of warrants or rights. + ReferencesNo definition available. + Details Name: SURG_CashlessExercisePriceOfWarrantsOrRights Namespace Prefix: SURG_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionCommon stock outstanding percentage. + ReferencesNo definition available. + Details Name: SURG_CommonStockOutstandingPercentage Namespace Prefix: SURG_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionNumber of options, unvested and non-exercisable beginning. + ReferencesNo definition available. + Details Name: SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnVestedAndExercisableNumber Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionStock issued during period shares exercise of warrants. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodSharesExerciseOfWarrants Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionStock issued during period shares exercise of warrants cashless. + ReferencesNo definition available. + Details Name: SURG_StockIssuedDuringPeriodSharesExerciseOfWarrantsCashless Namespace Prefix: SURG_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionAmount of expense for award under share-based payment arrangement. Excludes amount capitalized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 14.F) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479830/718-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(1)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_AllocatedShareBasedCompensationExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 2: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483014/272-10-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482987/272-10-50-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(27)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ClassOfStockLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionExercise price per share or per unit of warrants or rights outstanding. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1 Namespace Prefix: us-gaap_ Data Type: dtr-

types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of securities into which the class of warrant or right may be converted. For example, but not limited to, 500,000 warrants may be converted into 1,000,000 shares. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionDescription of voting rights of common stock. Includes eligibility to vote and votes per share owned. Include also, if any, unusual voting rights. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_CommonStockVotingRights Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIdentification of the lender and information about a contractual promise to repay a short-term or long-term obligation, which includes borrowings under lines of credit, notes payable, commercial paper, bonds payable, debentures, and other contractual obligations for payment. This may include rationale for entering into the arrangement, significant terms of the arrangement, which may include amount, repayment terms, priority, collateral required, debt covenants, borrowing capacity, call features, participation rights, conversion provisions, sinking-fund requirements, voting rights, basis for conversion if convertible and remarketing provisions. The description may be provided for individual debt instruments, rational groupings of debt instruments, or by debt in total. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(16)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(13)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2 + Details Name: us-gaap_DebtInstrumentDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of noncash expense (reversal of expense) for employee benefits and share-based payment arrangement. Includes, but is not limited to, pension, other postretirement, postemployment and termination benefits. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_EmployeeBenefitsAndShareBasedCompensationNoncash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionWeighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe cash outflow for cost incurred directly with the issuance of an equity security. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfStockIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockParOrStatedValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for nonredeemable preferred shares and preferred shares redeemable solely at option of issuer. Includes, but is not limited to, preferred shares issued, repurchased, and held as treasury shares. Excludes preferred shares classified as debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAggregate share number for all nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer) held by stockholders. Does not include preferred shares that have been repurchased. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(16)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_PreferredStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionDescription of voting rights of nonredeemable preferred stock. Includes eligibility to vote and votes per share owned. Include also, if any, unusual voting rights. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3 + Details Name: us-gaap_PreferredStockVotingRights Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe cash inflow from the issuance of common stock, preferred stock, treasury stock, stock options, and other types of equity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3 + Details Name: us-gaap_ProceedsFromIssuanceOrSaleOfEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of noncash expense for share-based payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_ShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPeriod over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of additional shares authorized for issuance under share-based payment arrangement. + ReferencesNo definition available. + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfAdditionalSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe difference between the maximum number of shares (or other type of equity) authorized for issuance under the plan (including the effects of amendments and adjustments), and the sum of: 1) the number of shares (or other type of equity) already issued upon exercise of options or other equity-based awards under the plan; and 2) shares (or other type of equity) reserved for issuance on granting of outstanding awards, net of cancellations and forfeitures, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNumberOfSharesAvailableForGrant Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionPrice of a single share of a number of saleable stocks of a company. + ReferencesNo definition available. + Details Name: us-gaap_SharePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionPer share or per unit amount of equity securities issued. + ReferencesNo definition available. + Details Name: us-gaap_SharesIssuedPricePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued during the period as a result of an employee stock purchase plan. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesEmployeeStockPurchasePlans Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued in lieu of cash for services contributed to the entity. Number of shares includes, but is not limited to, shares issued for services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of new stock issued during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued in lieu of cash for services contributed to the entity. Value of the stock issued includes, but is not limited to, services contributed by vendors and founders. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueIssuedForServices Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic

505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionValue of outstanding derivative securities that permit the holder the right to purchase securities (usually equity) from the issuer at a specified price. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2)(i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (bbb)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_WarrantsAndRightsOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_SubsidiarySaleOfStockAxis=us-gaap_EmployeeStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_ChiefFinancialOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_BoardOfDirectorsChairmanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_ChiefExecutiveOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=srt_DirectorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MinimumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=SURG_TwoThousandAndTwentyTwoPlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_CommonStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementEquityComponentsAxis=us-gaap_WarrantMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=SURG_SeriesAConvertiblePreferredStocksMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=SURG_SeriesCConvertiblePreferredStocksMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 77 R66.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Operating Segments (Details) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Dec. 31, 2023 Segment Reporting Information [Line Items] Â Â Â Â Â Revenues Â Â $ 46,514,834 $ 70,662,876 Â Cost of revenues $ 18,528,774 $ 25,860,705 41,775,243 52,942,665 Â Operating expenses Â Â 13,863,783 6,812,648 Â Income (loss) from operations (10,876,053) $ 6,202,501 (9,124,192) 10,907,563 Â Total assets 56,405,300 Â 56,405,300 Â $ 41,925,307 Total liabilities 10,123,420 Â 10,123,420 Â 13,521,843 Mobile Virtual Network Operator [Member] Â Â Â Â Â Segment Reporting Information [Line Items] Â Â Â Â Â Revenues Â Â 41,396,096 58,874,214 Â Cost of revenues Â Â 36,773,896 42,440,138 Â Operating expenses Â Â 69,379 162,772 Â Income (loss) from operations Â Â 4,552,821 16,271,304 Â Total assets 37,298,772 Â 37,298,772 Â 32,502,760 Total liabilities 1,101,904 Â 1,101,904 Â 2,426,964 Comprehensive Platform Services [Member] Â Â Â Â Â Segment Reporting Information [Line Items] Â Â Â Â Â Revenues Â Â 5,107,409 5,804,931 Â Cost of revenues Â Â 4,990,922 5,691,658 Â Operating expenses Â Â 1,498,590 669,791 Â Income (loss) from operations Â Â (1,382,103) (556,518) Â Total assets 5,114,208 Â 5,114,208 Â 2,584,245 Total liabilities 1,107,038 Â 1,107,038 Â 155,295 Lead Generation [Member] Â Â Â Â Â Segment Reporting Information [Line Items] Â Â Â Â Â Revenues Â Â 5,962,430 Â Cost of revenues Â Â 3,546 4,810,719 Â Operating expenses Â Â 285,544 568,683 Â Income (loss) from operations Â Â (289,090) 583,028 Â Total assets 1,269,173 Â 1,269,173 Â 1,596,236 Total liabilities 405,094 Â 405,094 Â 899,485 Other [Member] Â Â Â Â Â Segment Reporting Information [Line Items] Â Â Â Â Â Revenues Â Â 11,329 21,301 Â Cost of revenues Â Â 6,879 150 Â Operating expenses Â Â 4,440 2,927 Â Income (loss) from operations Â Â 10 18,224 Â Total assets 224,214 Â 224,214 Â 135,548 Total liabilities 116,398 Â 116,398 Â 198,197 Corporate Overhead [Member] Â Â Â Â Â Segment Reporting Information [Line Items] Â Â Â Â Â Operating expenses Â Â 12,005,830 5,408,475 Â Income (loss) from operations Â Â (12,005,830) $ (5,408,475) Â Total assets 12,498,933 Â 12,498,933 Â 5,106,518 Total liabilities $ 7,392,986 Â $ 7,392,986 Â $ 9,841,902 X - DefinitionAmount of asset recognized for present right to economic benefit. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 5: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (bb) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481203/810-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481231/810-10-45-25Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 12: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 13: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(12)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 18: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 19: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting 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-SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 30: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(11)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe aggregate cost of goods produced and sold and services rendered during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting 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credit Period Type: instant X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 7: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-31 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of revenue recognized from goods sold, services rendered, insurance premiums, or other activities that constitute an earning process. Includes, but is not limited to, investment and interest income before deduction of interest expense when recognized as a component of revenue, and sales and trading gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-41Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards 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http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-30Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 42 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-42Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 40 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-40Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 235 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-05(b)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477314/942-235-S99-1Reference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingInformationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_StatementBusinessSegmentsAxis=SURG_MobileVirtualNetworkOperatorMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=SURG_ComprehensivePlatformServicesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=SURG_LeadGenerationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=SURG_OtherMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementBusinessSegmentsAxis=SURG_CorporateOverheadMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 78 R67.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Segment Information (Details Narrative) Jun. 30, 2024 USD ($) Segment Reporting [Abstract] Â Assets $ 0 X - DefinitionAmount of net assets (liabilities). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 30 -Topic 205 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479910/205-30-50-1 + Details Name: us-gaap_AssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 79 R68.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Installment Sale Liability (Details Narrative) - USD ($) 6 Months Ended 12 Months Ended Jun. 30, 2024 Dec. 31, 2023 Dec. 31, 2022 Purchase asset Â Â $ 25,000,000 Agreement extended period Â Â The agreement could be extended by a period of one (1) year upon mutual consent Sale of asset percentage Â Â 9.85% Installment sale credit amount 3 month rolling average of 70% of the installment sale credit amount Â Â Prepayment cancellation fee The Company was subject to a cancellation fee of 3% during the first year and 2% during the second year Â Â Administrative fees $ 2,000 Â Â Default rate For any unpaid amounts under this agreement, the Company was subject to a fee of 1.35% per month (16.2% annualized) Â Â Commitment fee percentage 2.00% Â Â Increase incremental commitment fee $ 5,000,000 Â Â Commitment fee details For example, if the initial installment sale credit amount is $15,000,000, the credit availability fee would be $300,000 (2%). Any subsequent increase of $5,000,000 or more would result in an additional fee of $100,000 (2%). Commitment fees are paid over a period of 12 months as part of the Sellerâ€™s monthly invoicing Â Â Installment sale liability Â Â Paid fees Â $ 491,536 Â Maximum [Member] Â Â Â Commitment fee percentage 2.00% Â Â X - DefinitionDefault rate description. + ReferencesNo definition available. + Details Name: SURG_DefaultRateDescription Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionInstallment sale credit description. + ReferencesNo definition available. + Details Name: SURG_InstallmentSaleCreditDescription Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionInstallment sale liability. + ReferencesNo definition available. + Details Name: SURG_InstallmentSaleLiability Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPrepayment penalty description. + ReferencesNo definition available. + Details Name: SURG_PrepaymentPenaltyDescription Namespace Prefix: SURG_ Data Type:

xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSales of asset description. + ReferencesNo definition available. + Details Name: SURG_SalesOfAssetDescription Namespace Prefix: SURG_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionSales of asset percentage. + ReferencesNo definition available. + Details Name: SURG_SalesOfAssetPercentage Namespace Prefix: SURG_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: instant X - DefinitionAmount of expense for administrative fee from service provided, including, but not limited to, salary, rent, or overhead cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 850 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483326/850-10-50-1 + Details Name: us-gaap_AdministrativeFeesExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the fee for available but unused credit capacity under the credit facility. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityCommitmentFeeAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionDescription of the fees for amounts available, but unused under the credit facility. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(19)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LineOfCreditFacilityCommitmentFeeDescription Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe fee, expressed as a percentage of the line of credit facility, for the line of credit facility regardless of whether the facility has been used. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityCommitmentFeePercentage Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAggregate cash proceeds received from a combination of transactions that are classified as investing activities in which assets, which may include one or more investments, are sold to third-party buyers. This element can be used by entities to aggregate proceeds from all asset sales that are classified as investing activities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 45 -Paragraph 12 -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSalesOfAssetsInvestingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionA fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (k) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_ProfessionalFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: srt_RangeAxis=srt_MaximumMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R69.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Income Taxes and Effective Income Tax Rate (Details) - USD ($) 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Income Tax Disclosure [Abstract] Â Â Current $ 135,000 Deferred 2,835,000 Total provision (benefit) 2,970,000 Current Deferred Total provision (benefit) X - DefinitionAmount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentFederalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (a) -SubTopic 10 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_CurrentStateAndLocalTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredFederalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9 + Details Name: us-gaap_DeferredStateAndLocalIncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of current and deferred federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current and deferred national tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10BReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_FederalIncomeTaxExpenseBenefitContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current and deferred state and local tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current and deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10BReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(1)(Note 1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10 + Details Name: us-gaap_StateAndLocalIncomeTaxExpenseBenefitContinuingOperations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 81 R70.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Components of Income Tax Expense (Benefit) (Details) - USD ($) 3 Months Ended 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Jun. 30, 2024 Jun. 30, 2023 Income Tax Disclosure [Abstract] Â Â Â Â Federal income tax expense (benefit) - 19.64% Â Â $ (1,710,000) $ 893,000 State income tax expense (benefit) - 6.5% - net of federal effect Â Â (561,000) 296,000 Non-deductible items Â Â 1,000,000 Subtotal Â Â 1,271,000 1,189,000 Change in valuation allowance Â Â 4,241,000 (1,189,000) Income tax expense (benefit) $ 2,547,000 $ 2,970,000 Effective tax rate Â Â (34.13%) 0.00% X - DefinitionIncome tax expense benefit subtotal. + ReferencesNo definition available. + Details Name: SURG_IncomeTaxExpenseBenefitSubtotal Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPercentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-10Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Subparagraph (a) -SubTopic 20 -Topic 740 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482659/740-20-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)) -SubTopic 10 -Topic 235 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_IncomeTaxExpenseBenefit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to increase (decrease) in the valuation allowance for deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(6) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of income tax expense or benefit for the period computed by applying the domestic federal statutory tax rates to pretax income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231 + Details Name: us-gaap_IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to nondeductible expenses. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -

SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(7) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationNondeductibleExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations attributable to state and local income tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_IncomeTaxReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 82 R71.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Components of Income Tax Expense (Benefit) (Details) (Parenthetical) 6 Months Ended Jun. 30, 2024 Jun. 30, 2023 Income Tax Disclosure [Abstract] Â Â Federal income tax rate 19.64% 19.64% State and local tax rate 6.50% 6.50% X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 6.I.1.Q1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479360/740-10-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of the difference between reported income tax expense (benefit) and expected income tax expense (benefit) computed by applying the domestic federal statutory income tax rates to pretax income (loss) from continuing operations applicable to state and local income tax expense (benefit), net of federal tax expense (benefit). + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12A -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12AReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(h)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 83 R72.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Schedule of Deferred Tax Assets and Liabilities (Details) - USD ($) Jun. 30, 2024 Dec. 31, 2023 Income Tax Disclosure [Abstract] Â Â Reserve for uncollectible accounts $ 5,000 $ 5,000 Stock based compensation 125,000 Net operating loss carryforwards 4,837,000 3,844,000 Total deferred tax assets 4,967,000 3,849,000 Less: valuation allowance (4,750,000) (790,000) Net deferred tax assets 217,000 3,059,000 Deferred Tax Liabilities Â Â Depreciation 52,000 224,000 Amortization 165,000 Net deferred tax liabilities 217,000 224,000 Deferred income taxes - net $ 2,835,000 X - DefinitionDeferred tax liabilities amortization. + ReferencesNo definition available. + Details Name: SURG_DeferredTaxLiabilitiesAmortization Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionDeferred tax liabilities depreciation. + ReferencesNo definition available. + Details Name: SURG_DeferredTaxLiabilitiesDepreciation Namespace Prefix: SURG_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of deferred tax liability attributable to taxable temporary differences. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(26)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03(15)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1 + Details Name: us-gaap_DeferredIncomeTaxLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after allocation of valuation allowances and deferred tax liability, of deferred tax asset attributable to deductible differences and carryforwards, without jurisdictional netting. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsLiabilitiesNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible operating loss carryforwards. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences from share-based compensation. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, before allocation of valuation allowance, of deferred tax asset attributable to deductible temporary difference from allowance for credit loss on accounts receivable. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-6 + Details Name: us-gaap_DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAllowanceForDoubtfulAccounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of deferred tax assets for which it is more likely than not that a tax benefit will not be realized. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_DeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_DeferredTaxLiabilitiesNetAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncomeTaxDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 84 R73.htm IDEA: XBRL DOCUMENT v3.24.2.u1 Income Taxes (Details Narrative) - USD ($) 6 Months Ended Jun. 30, 2024 Dec. 31, 2023 Effective Income Tax Rate Reconciliation [Line Items] Â Â Valuation allowance decreased $ 3,960,000 Â Unrecognized tax benefits 0 $ 0 Domestic Tax Jurisdiction [Member] Â Â Effective Income Tax Rate Reconciliation [Line Items] Â Â Federal operating loss carryforwards 20,000,000 Â State and Local Jurisdiction [Member] Â Â Effective Income Tax Rate Reconciliation [Line Items] Â Â Federal operating loss carryforwards $ 16,000,000 Â X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 231 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-231Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 12 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-12 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-3 + Details Name: us-gaap_OperatingLossCarryforwards Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of unrecognized tax benefits. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 217 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482663/740-10-55-217Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-15AReference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10B -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-10B + Details Name: us-gaap_UnrecognizedTaxBenefits Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of increase (decrease) in the valuation allowance for a specified deferred tax asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-2 + Details Name: us-gaap_ValuationAllowanceDeferredTaxAssetChangeInAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_DomesticCountryMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_IncomeTaxAuthorityAxis=us-gaap_StateAndLocalJurisdictionMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 85 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx M4$L#!!0 (/:!#5D'04UB@0 +$ 0 9&]C4')O<',O87!P+GAM M;$V./0L",1!$ _\IQO;=!P4)B0-!2L+(/>QLOD&1#LD)^OCG!CVX>;QA&WPIG M*N*I#BV&5(_C(I(/ !47BK9.7:=N')=HI6-Y #OGDK7A.YNJQ<&4GPZ4A!0W_J=0U[R;UEA_6\#MI7E!+ P04 M " #V@0U9'@O5E.\ K @ $0 &1O8U!R;W!S+V-O&ULS9+/ M:L,P#(=?9?B>*'V#Y/ZLM+3!H,5-G8SMMJ:Q8FQ-9*^_1RO31G;^QHZ>=/ MGT"M]D(/ 9_#X#&0Q7@UN:Z/0OL5.Q!Y 1#U 9V*94KTJ;D;@E.4GF$/7ND/ MM4?@574+#DD910IF8.$7(I.MT4('5#2$$][H!>_0Y=A1@-VZ+"G"'59 Y/S M1'^M[!] M)-5K3+^B%73TN&+GR:_-PWJ[89)7_+JH[HNZV?)*U#>"W[W/KC_\+L)N,'9G M_['Q65"V\.LNY!=02P,$% @]H$-69E&UL[5I;<]HX%'[OK]!X9_9M"\8V@;:T$W-I=MNTF83M M3A^%$5B-;'EDD81_OTV23;J;/ 0LZ?O.14?GZ#AY\^XN8NB&)3R M> +]O6N[!3+ MUES@6QHO(];JM-O=5H1I;*$81V1@?5XL:$#05%%:;U\@M.4?,_@5RU2-9:,! M$U=!)KF(M/+Y;.7\VMX^9<_I.ATR@6XP&U@@?\YOI^1.6HCA5,+$P&IG/U9K MQ]'22("R7V4!;I)]J/3%0@R#3LZG5C.=GSVQ.V?C,K:=#1M&N#C\7@XMLO2 MBW A(5M>5 TR M6'!VULS2 Y9>*?IUE!K9';O=05SP6.XYB1'^QL4$UFG2&98T1G*=D 4. #?$ MT4Q0?*]!MHK@PI+27)#6SRFU4!H(FLB!]4>"(<7K;YH] M5Z%82=J$^!!&&N*<<^9ST6S[!Z5&T?95O-RCEU@5 9<8WS2J-2S%UGB5P/&M MG#P=$Q+-E L&08:7)"82J3E^34@3_BNEVOZKR2.FJW"$2M"/F(9 M-AIRM1:!MG&IA&!:$L;1>$[2M!\6:PUDSY@R.S-D77.UI$.$9)>-T(^8LZ+ MD!& 'H8X2IKMHG%8!/V>7L-)P>B"RV;]N'Z&U3-L+([W1]072N0/)J<_Z3(T M!Z.:60F]A%9JGZJ'-#ZH'C(*!?&Y'C[E>G@*-Y;&O%"N@GL!_]':-*K^(+ M.7\N?<^E[[GT/:'2MSAD6R4)RU3393>* M$IY"&V[I4_5*E=?EK[DHN#Q;Y.FOH70^+,_Y/%_GM,T+,T.WF)&Y M"M-2D&_#^>G%>!KB.=D$N7V85VWGV-'1^^?!4;"C[SR6'<>(\J(A[J&&F,_# M0X=Y>U^89Y7&4#04;6RL)"Q&MV"XU_$L%.!D8"V@!X.O40+R4E5@,5O& RN0 MHGQ,C$7H<.>77%_CT9+CVZ9EM6ZO*7<9;2)2.<)IF!-GJ\K>9;'!51W/55OR ML+YJ/;053L_^6:W(GPP13A8+$DACE!>F2J+S&5.^YRM)Q%4XOT4SMA*7&+SC MYL=Q3E.X$G:V#P(RN;LYJ7IE,6>F\M\M# DL6XA9$N)-7>W5YYNTB42%(JP# 4A M%W+C[^^3:G>,U_HL@6V$5#)DU1?*0XG!/3-R0]A4)?.NVB8+A=OB5,V[&KXF M8$O#>FZ=+2? VU[4/;07/4;SHYG@'K.' MYA,L0Z1^P7V*BH 1JV*^NJJ/^26<.[1[\8$@F_S6VZ3VW> ,? -2K6J5D*Q$_ M2P=\'Y(&8XQ;]#1?CQ1BK::QK<;:,0QY@%CS#*%F.-^'19H:,]6+K#F-"F]! MU4#E/]O4#6CV#30,9FV-J/D3@H\W/[O#;#"Q([A[8N_ 5!+ P04 M" #V@0U9Z.35M1D& !^(@ & 'AL+W=O8S".+EL+;5>O>YT$F\I M(IZSHBCL4,R%2'02PF MBB1I%"U="5"N;ELN:W=& ?!8JG-&YWAQ8HOQ%3H3ZN)@JU.D>('D8B30,9$ MB?EE:^2^'K,S4Y#M\3D0FV3O-3$H#U)^,QNW_F7+,2T2H?"TB>#P9RW&(@Q- M$K3CWSRT57RG*=Q_O4N_R> !YH$G8BS#+X&OEY>M?HOX8L[34- +S>\B!^J9 M/$^&2?8_V6SW[79;Q$L3+:.\&%H0!?'V+W_,#\1> >M5%-"\@#XK<*N^@>4% M+ /=MBS#>L,U'UXHN2'*[UIYD5V;+)JH EBTXU3K>#3 .KT<"S70I$V299< MB>2BHR'3?-+Q\OJK;3VMJ#\C[V6LEPFYCGWA?U_?@;84#:*[!EU1-/"/-#XE MS#DAU*%=2WO&>/DH79P2E]K*OVL.*XX/R_)81=X;Z:4P:C69/:V$[?#@Y:[3 M_FB#0*O,U'V=K+@G+ELP-Q.AUJ(U_/DG]\SY#4']%DA=M$TCX/$SIIN0+VQ, M>/VK*32-CX\2JO4BH=6U<0[*_#.MCAR&BL,2FJV U7QX5F7_H64U <\+P//C "="!=(WRPF!!B"NW79IF[DV3KRR+NB>&;AHRZYC'>@GX P% MN4NC!Z&L>'B(X[CMKC,86 [$($@WKJB9W/++W(1XT_73_ M]GHR^CH]>75[-SZUHJ()=5%+BW%Q#\E1QS!P%0S:6Y"U1_*G>++"XE$.="D; MT+.!=6[BQ74Y2[5Q<3?).6?\D=SZ !O, X]GOY;(",8C!_VVT^LYK&A2&[I M2"ZN-BCZ,".MZ'CD- U@]+B.?3(W84INJ4HN;C?/<<=F"T;U3&YB*RH>=P4G M!]'0-F,>XZ5U24MI4Y:3.")DNL@]NR#&L^A$ M)AI^C_X*5I5KU(%$UG<9LUXG:,*>:&E/%!>?;+".E.#58'C P+%*(5Y5%ZMT M)HJKSCN9G;4L98Q)X8$0YM#VH-<_M_(U(4JT%"5ZG"CEDK\]QP[B138E[2I0!74="+@E+;+3BL;U?\<#*BV%X75W0TGWH M4>XS70KH1PP/CZG&:T)X:"D\]"CA ; (SLVF6GK?P'JR>Q#D0ZI!"F(?^M=* M_$(&DQ^';5HW2S/WO-9#=W#>[?;[(!5K"R,K78<=N%"T!T?^?B_,C^4_UEL(M+V0J^:V%)KR'E=[#<&V9!2#91,Z)2W]Y^)5,A9DL>+T3E ME;$#07>CZ9N1_0Y8$_[#2O]AN*U\-SDGJ0+,1) O7)GK@ D^75_(:/+CT(0? ML=*/&.XU/S)=\:3GT_7_1]6*WX0NL5*7&*XY1TQ@/,!,X"]6L!<5I<[>'7[C M/MF##PGQS/6][V[4*2&AF$.IS9K%6I99\TIM9 7? MK%1=9AK>UH^S9E/+;-DJE<6,8BQF9997D_EU^JE=/;]66UWDE;RK4;,MRZS^ M]%86ZNEF0B;/[S/']?:?#";7V^R1WDO]>^;NQK>S8Y6EGDIJR97%:KEZF;R MAKR^Y;%1:"7^R.53<_(:&5<>E/I@WORPO)E@@T@62M+IC"7#\ ML\,/.0-?)6%7_F2[V^F203M)2K;%OH]^KI>WEP*#+V M%JIHVK_HZ2"+)VBQ:,0]#\] H,RK_?_LXV$A3A0(]RC0@P)]J0([*+#6T3VR MUJUWF<[FU[5Z0K61!FOF1;LVK39XDU=F&^]U#=_FH*?GMZIJ5)$O,RV7Z&U6 M9-5"HGMCKD%7Z/?[=^C+S[^ZGFFXE%&8+0YFW^[-4H_9'[?5*\3P%%%,N4/] M-JS^3BY G;3JK*\^P>/7M^CE[2U%_F\W-:UK#1ZTS3@F,N=O3YSZYM<>MUL MLH6\F4"R-++>R,'X$QH/ WBP6:EM!6-5R(?-=]E!(B+!*:A?: MO2G> T$HB>,!6%LNC9C ,7=CC8Y8HR#6'ZH=A(NJ/[FP1=8U$R88K.4FRV7 M8BZBU(--'+&)(+:[6FZR?-F@K%HBI=>R=H$4UL4C'*=TN'ZV&!$D9"^_**T/*D33O[!=NC&(HG(8"_.R_4QGA G.5,C=%8]Y@"O\0?,P4;_ZFD: M$S&$:0M20@6//567=-1'@G1C<,JZ@GS<-

MH:TPJK)_&JSGZ)'UU)*(X AJPG:-QTU%+U'5'0%UZ10G0"X4[CH-C MD4G)6!*FC5A.X"8YTV#)TCK5'X5)MLK@%FF-I2:9VM87",3BY:T7'\'- SOG _P9O+_DHB1,Y^/GD5[7I+Z5Y;+B8>3 M$^\ S?5HO":A8I@"N+AKE8 !!$D4\[ZVV@7@>3#=6X%E[™*J*T!92R!6 !B MV4G#$H2BA=$-5PD"&J+VD5VUQF1YHH)=[,^!Z?!EBC*W88@OL4SSK&E52V36MJ^V28=ŽB>BGU0^+!!GM/P!]E"\UV/>HVJ_CER$*)T;'* MP+XS (@R5%*$UHV$+[8R41.3QC*XAJ9IN+9S';=T80U+!,JB6%TN "(^NIF; M9Z(S*+2R GV_C_R6ND+IH%.$:N;\Z'3_\$ CT*,(4F/0F!FL4W?8*;*MX\D/5)1& MC8E%)>^IM<>J=.:)(Y99HTF E M>4(N\[RC;UC?A2C%XXX&100UXNM3LQ1BHW*DNG(/JC \YW!NE!;GPZM-P\ŸC&2E63S.DE++>UT:Y(8-A?D-M=2+CEG0G/0H"(;3:^3X1F,X_W/.S&1 MTN>K)5VI=!9=[Y/,]-8W=.Y4E$*GH#24="'- V\36I9AWUU=7RK$H)3.T:FO M$/A?(ET(07!^FJL&,(6!)/!+Y3(XZ6+"9>E2#7;2_*C&/!\UCS+ 8Y%TPF\=M28CPJM W-N440&DY?D+)+:F5 !2(#AOI5(FT>SI,53R)E3J.P.((/B3O:V@! M$;LDV"GZQW.*#Z!$,5-S(R)1>)%FCND#VHI0K6#5\5[5J+YDHVP45UFSE+Y<'S-E7Q*QBMDJTL<,$'4A,PG,. FX4N/PM..:;GM3@#FTTS\W=K%-[S8GF _LFRTWR^1/$1W>H#]JGPY:]C- X**A6@'JA M(SB0(T)KR8C=N8 *1&GB\N@X2:3&S=>P:OC:YQO\O["?#XOFR@>-F+%-Q:1 D MZ#]&(C:8T)-:U6*-,"&7 GG-G@]Y6DH^,&?P6SG#838O+)/G!R? MV!>3@Y.SR>F+DQ]3HPDK*AI2/[".]W6UW"^I8.8B+L3UMP2@C_ %&/0RRO#< M:E+GDEH)(H466I44\R-A0VGF&!LD)7I;N:5(19=AK?(=B2TA R[N+YIYOT9] M,Z?V3_()7!+>+OSN6:=PW&MXD8'$3>^D"D!*I8_/#@!Y[A\# _CQ5_!FHB0NX MHMJFC%J8B++O<;6&*3M56'J],-$RJ/Z<5YJ'/A"6>9"Y-L3&0Y4=T"W@<('4MZK!BE+C5//00ET;S=K69)8 TX]]:I#R9U[625X9&6N#CD.-NX%]%5+L>!7]A6_[PB:. 5C4 MGI13Q)LXI*##=X![FVGB;.AP/V^_45P!/9>6# 1F^8M&&@4HQ),153,.\(& M480,) QJ-I"33C"=(=YLR;N4R_C6T^PGMZI+Z-4FD[K'U("K($P^/&IXH-_T MW$5;Z9U%$/@8L#O)C[Z. 3AE9V P1]L4!E?]&%&3 MC[(51IPP_-.Y^:K"2""&G1=-QJ7"E#SF)"!/K:$U..$6,V]EPJ)NO2GK!X=5 M_I5;#&>-8B&"OO(UW33#R0)=9OAEG!4? @6CL$;*&G7'-+KO N(TH]0O^#@: MCR=KI8 >2_>@>T>2^=+-3Z1!#((".<.3\,4F,MTTG.7V:1"/JC;1'D^^ZD1O M(<'-^_.6"@_;?VA+*J?OT/)@]FYB'KTR)+K7X/>@T 1X^OQKBCIOQSK ,LZN M(L0+O9'"0$.(!$071/FEP:SZ!IQ%9R@71AQ-#"70HTVJX&B#FLH2N_!J%WSC'M#9JQ0VM=D@YBFM)#4Y8GXPDDF]45<'4+:M*QMVG_8W*6Q!5'18X++]H.[_-9 M%,M>>D#0B/EYV?RT6_9'=%>022][W'6XX_"G0ZTQNK#A=@3Y)ZI%_*R(3$0. MKG-%.M%M3%&L@/J?>T#AV+*3&^5;S86K:R$OIX4$**92_)&)X9\1R(QSXU0R MH+EQOP8^/2[WE]LR*.*PZ]0C%K/?PV))_#BY785T:%0?U^6#7B@K89T/0J? MFLMKKH#<-')&8AUQV_#@JWJ3Q.8MZA76'V* =T<](OZ@< M"XT!: 1A*JP%2XN5,IROX?"E5]9Z78@@0T&X<7%; HO6>#^84E\<>2P@\MES M"?"T)$#RN/MN8TON*39!)@!5TE"$4+40@2[%>7+\=*QX;^$PW[1>.S+-QDN@MGYBB#7K*11>8'_&"N'^5C+'8**172+/P1=.B8TV*G8Y4.F. MU4P2PJ%>NP7#NU&:>7:B\606@+] M$>**5UQ2V(49M_&-4,"2,7\)"5N5ZD#\<'RQGC MD37PF8+[BMJ4E=](2VJ0%=VJ4:4035R?A'6$\'?P MIOI-OHN@BQ]4*XB"2'E0;6D>YRPBT@S(45<^)XX/<)%"2S>,!*TM?.6**$, M13$!].0!D34=$DN+S%+O@+H=T:U Y'X1@A[OJ=WQTZPLEE$K!CUMXZ>CA]_[M++86JG2A>RUUQ;>NMPF-L%(EB74X_5H:;#?2$D5G22$S_AR%=1)=0:0HO4ZJ MSYM("KC7M^$&L)FCH.XWU\R96:/8A:J_#*N7\N(YET> KS.KFX9:VZDZ& C[ML.%@.B8N*W>/D1B]_4ON?,1L"'@=RQ'-4&$=)C7DR# K"]*KBEHF"@K=+&! M"1J@%8=8?;HI_*CY50Q&57ZHCZ3,(D$0%ET, ;2@ (37H*GI0WN,?8P@3WB MH\KBZAA+%_RFI*-EDZ5$1^/!=7+'IB>3Y,R2&RUW5V!RI39IR8ST_.A\H!,Q M<9)UOL(AY]NN$&]"U !/%SG&BIFKER!C((F.;C*3>[4BR>&;4OCJ1C9%O'84 MN^'T@ZLSR9I%UW@4BTFJQSWN(:]/D:O>!Q*/+:96&<\7JE,DSI,3BR2YTGA0 MA1%=J_/H>+ .'2Q4(.,IUG#1TB)0\)4$U_C@IQFQMDW?2C9%XJ=1"H9HTD& MNHD;+U0#,3<&TS/Q'7 B0JU?A$#\"JK.3[&^*(NHAF(2G5#T-0^ H)A&Z M'2W2*"@$H@NG-M(CP*5% .#F*^K7&-4BCS&'DB?N48CCV(/K#*)Z.6P/)[U* M)(W:'Z2SP1\>8K6" BN2J)H-6V"Y1K6*-:5--24E3K-R3C$]&[2YKX(R4NTH MIH.&4PL1-%C4F9$LX%YKH3"Z4\O<&M5.E/D@VDH5(1J:#U&NRMT2X,\WZ,T? MP-^Y*QHVSTEC9*A 'G:'_!B$(2UI>J4"\6=<"^%#[JTOD1Y)06#*X>S@C/P> MT&/56#FU!;SE^(:>\B%$!W*']JG9E7 Q/AA%H2[$X!(2'^O2(G[# A8:7MS3 M/&H)HY3AKN5/PA;;.-> 7HC)0I:?@U]L%)JZE,#WFJR++G<:=^62WDX(\D^R M)(1Z6AJVBJZ]J$>:(:02P3!0QQ115[(>DS;RK4N(N"@I6E)MP*O$6C=+A?/SMFD*$R@,TOT,'RVVPJ1S^SQR^M-?:.2O[H%O0G[1/)>BJ M)0 _-'@^00]1#8P1.-H.'[Y^*6]\I>7D0A&MT+P-:[TW,E+2H'/5=2W'\,. MC!TSTPBG+ZV_9,2?G?=&'= _WBTUH[8*'#SM&\WLUR6:D@,HSU(79^17G_7AJ M[<3Q#%%1SS3= H4J#\L0YHY\MYWC<126:LM;B3%@#9X7-S(&;;26R/M6&636 MBR]EH?B1Y$2%6P1]DWX"8T\OCI)MN4%O@%Q%&1BRW+JL,94R%)&P-<7^\>ZB.)Q)8)32,^2%JTX]K^.)Q,0$)W MK!Z2!:0U+"IP460J 51CTQJ=B\-XE#=F];'1.\5\15B4J46 ZCB_O?#(+>Z3 MV]I:%*[0HXVJP>IFHOW%\9(ZK4]MZW()N%P M 67&M[/H\$7#);G(AG5T<;6PJ$!.RD?QRF-RNV\>42HYTXTII7P=K= 3BZ=; M;#3G5OFDPH)+[6@CM2?9),/Q8UHRO,7+Y#7GX, MQKQ*KL'<-L:(-[<_+9(*N53[_C984O'T,&D+&ZG<\@T4PHI;2B?EK?'U>S;C M;MIRL,#!35C1I>XQ0!Q_EUV;<./QT)W;7DRX:U%41!+,9K)8H_+Y9K4HJO M*'Q:_\H/^ X4(X1/6W 'ESRU?QO]?"Q4,4++Q42_'9E_"VL9BQ#EL8X)2R(MR*V1$B>]$O+U(@6CLO8VW$,]/M+$0]]FJ.#:K8M_ M'Q]O:OZBC;P%8H:6ZDDIW::*N8>I[V9+-M9O169[*^6P8!^SM A+,U.6D9H(FJ)P.M MT2:Y'F28XR;6;9QW<9N+>N>QT7RXU+ +LWXP468FD:AW_Y F/Q<&>OL)Z MO51U"5T0:G^]/=ŅK-J^%FARD(!C- ^2 9XO%U"E=LT=[\=T@?NQB1N_38OH.A ME9]&Z2(#NQD%U+Y8+PYGPW<.97^$E1HH>Q6#77G;3*\RC>Z&/@1&VIVCM_Q M55GL'TM33<"\L=O1V!6&9Y2/@M<+N!8T[^5C9Z.5P<12U;T:#CQO] M]3DJL$,E(?V-*DWV#N7/U(BQ%$K/8A M[7R?-9CET2O2T=C3)TLMF"&/H<)^!*[#3&\4E7B%-](1*,1+W(IO$GV)0^MZ M1IROBY5E,"8_ O'O\KJ1^'R#&N7YZF4QZ_C2V[YQ62AL2Q\=+]3^.1[7#D MMY>W-.[MF\&(66>8PS$HE"&IWPVX8'#X>,9UA;]:Q24WOZ%CN2'$[&H(:6VX M1,[HU7'^>H_;FU_I2[5+UA;]<$13H!UN8/._EQ.HK04PB^!Q0 z+}Z<'CSEZ'KKM8*66B7A<;30 M.$%<6A:7R6D[L-O@KQR:MTAZZA9%2N-8@)-+WA383FQ-H8H2LNC40)@$/["W MA?T<9(D+'JG$WW,IG521K8LNTL5?JD(<@5LQI1=I%:CJ4"Z'IYZP3'_L"7RF M260#4?W!HHDSPOZ0B7;H:"U&Y6!R-M:'&*Z6&R%S$Z?OF&:)A%!I1H-%4/1K M=@3]? Q6:PS"5;-BVH _NY66AP<]2^/C)0I9;OY,5:RTA5N=2T46= ==5=IR M]BN7DM=P(QB& J/*2, &O5X]H"U[VJ5%&T%VS.[Q%WG6WF599WB!/MZBJ9=, M#:B##=Q1@G27W8S9;*P&MS$E[3RO2V'BM@:P2=2R%T>/R796:2_H&6,,.^.3GX M%V]JX$WDA_)7!6;IT*K:,-*HY)+B[VFNNV!&$$0:V.H!19BC@I"]>SC""1T1S5=14 ZB_ M%,K#"M\:[,ST-?54CAC?.%M*[TIT6>10;N3'*X:(Y-[Y4GR=F..4/+TO@:+# M!$.#,+VNJ@P].&9]OK-CJU9D),>D?4_LP*1M OK;&HF!X=F)1$&J35RU/W); MFF]_]% $C!U=YJ.GF.B(>(V^R===+P>2@W M$A_8DY/CR=')R>^MA82RA6N'$C5"L'+P2FE/ASI. !)&!-; FNARCK@BDGTX> SS;:TLNSQU8 M"5AW[!4-B@;$TQ+6-DF"+/3I41TABA9>M;BI^0YLWA^NTQ?*8LS, RX2_](" M>[R?5//KCQQ1X'"R5'JB?!D=^GCLLZ$4-@[P6(N*Y48'X#)7_F,TXN*I>+* M ,Q;^6F"#G\DHUZO^RI2=/R;2CX^P4B?N]<1ZHF3T-6;_7Z#SF=1EN)N,HHW* M6HVR!RTF&078,.F1&1]:YHK6X@]7'&"Y$:(?N%?D\.?_<*C7=54'QW]4N*3 MB\N_/(TZ/@NM>]??T?8 78.9)OZMFR=7*MYRXD_#<_$M>KY*#9,K>-^OW-H-M6"PP_8QJ9(4YT(G-YH]3(O8Q@F#+>K]L:B^*!?^ZVFZ,@W4[ON,HOJ;6"UMT MV4D4*>1BCZW\+Z&+\"_JV@ E0QBA 6M8NH0K415I .K(;P)*UYYOJ5Z]V.*(M;\D9AII\'>%8%BHOP#%=8L!I0.C?;===>OGK6O7[UK&CA/W/X7U/?PW_;%6#M MJZS+7K\"'BW=I<.?BR2?\>>]P[WH4Q3WG_'.T]@S?#XZ]?H=_P(6N6 MF-/9@^/]UC3:E_@-; (;$Z 8Z#_KFB^CE\ +Y?U'6G?^ $&-2@Y;W^ M_U!+ P04 " #V@0U9PQ84_\T# [" &0 'AL+W=O=MY:Y<$2)-TEZ%-@SJYPW"X M#ZK-),9LR9/DI;U??Y2HX;[(N1JZ.ZW+ M<]]7R0X+IDY%B9R^;(0LF*:CW/JJE,A2:U3D?MAJ=?V"9=P=#:QL*4<#4>D\ MX[B4H*JB8/+A G.Q'[J!^RBXS;8[;03^:%"R+<:HU^52TLEO4-*L0*XRP4'B M9NB.@_.+MM&W"G]FN%?/]FBN1/BISG,TZ';,H0PQT0;!$;+;YQ@GAL@HO'K M@.DV+HWA_TC^J6-G6*Y8PHG(O\K2_5NZ/9=2\"#]ES?BOT?>(DN3D[8_2D2O[M"_M:TT>DTII41R,Z5QDO%[9_>$>GAGT6Z\8A>#T/*N'5F64Z;9:"#%'J31 M)C2SL:%::R*7<9.46$OZFI&=`BTEY5?J!V \A=FO*BOIQO7 ŪX1M-/SD@'-1 MXX2OX'3A6G"J4S#C^:8O[7WBU! +'XE=A&\"?J_X*40M#\)6V'X#+VH"C2Q>MYW\"J6"9,ZY?Q@M_C^^4EO1$_CD6>HT<'4/2@9[SRJU\@:T42AG4_IG7BOI/.^<* ME3JGCI-4194;^M0HZ-:3C)E6Y+-"2)W]:P_PN=_M>6?="$[@<%9#TY> M.FVB<[X IT;]$<*0G/4ZM(NZ@==O!W1W3PYLHEXXP7OJXLJD2-I4Z9U$A*N M630E:U/1%)QU:S.P9XJ\|%I>U(_>Z41E]^]P$;1?7]_;A=6.7]=#P!77'DP6 M,Y[DE;$G/4;/KB@%-QF@M[5%CI+E%HNEU!\S4\:FT3^R461NV5 VR)+Q!WJ@ M]NV*/$MM;I2FQ5RO,I#FWFT\ZA3B}>VWV7+\(_:<^6)R"N/%E&07\7PZ']_.M9S$L;E:SV%G=P'HQ7D_GJ]D4)C>+^.9J/AV;P^5\,5Y,YN,KB%2)O).*X'PI-Z/5:OF=QF7$&.&S)M MG?:H0&PO=V]R:W-H965TJ'Q9["NVE]M= M'TE_?7?7X$";4/4+.S.>>79>=F88["A[XAM$<]E4?$KER5A M+]=8T-V5Z9H'P6.^W@@EL(>#+5EC@F*Q?6"2LUN4+"^QXCFM@.']RHS=_G6@ M]+7";SGN^!$-*I(EI4^*FF697IJ,$*%E]*'ZU_8-;JA;T): M5(-4Z7Q;(!['.0@$ILIWOCZ\;8>5+X W>T$AL.DRK# M[-3>EHZTWG@';ZZ]LX#?ZNH2?,<"S_&",WA^&YVO\<)W\+Y2FNWRH@!29? : M*L2(W3!IH;MSL'?^N@ P]U]W"[[;-[3?GP^3[V+O MLZ_D(714+9U(,9UC)I+9"JU>T#/F5)#B\$#)XO'KY"^GEC&=#:ZA'@VEK+K M9#J>QH_320*S^_DD,>;WL)C%B_%T/AG#Z'Z6W-].Q[%B;J:S>#::QK>0S*7@M;C*;) !M,9N\=M];8\@^6AKR': U:N20TKH2S?YHI>WVC9NE\ZK>K.X[PM9Y MQ:' E31U+B,YCUFS#AM&T*U>04LJ9--HU_DN'? M4$L#!!0 (/:!#5E&U[M9*P0 *X* 9 >&PO=V]R:W-H965T"9!%EC'Q?(4IW_9-Q]P+[I/56FE!:]#;L!6&J!:;.T&[5HT2)QGF,N$Y M"%SVS:%S>>5K_5+ACP2WLK$&' ;.G71X:!L%[!NĪ.P"UY5XY*EF.FV* G^!:$ MUB8TO2A#+:V)7)+K0PF5H*\)V:G!-%2Y$S;=**=L!7%;#[#G ';GBNUA(F>8SQ:_L6D:R9NGNF5^Y!P*]%?@Z> M;8%KN_X!*^.W"OQVO]]Y!6P]S:POD:7<8U27E*KB8JL2+4* M 4J8!D7*OG) MRAYTZOJVY7=].(<3GP[VP{(X-[[@T_IFM3Y!3ESX!WPTLV[%IU?8N+)^"K*)/ M\J@0@GQ2KS[ZJ&Y83LVW#&S>)#4T,J,^*0RAJS12P-*53THHU>I)7>3P] 3=P M+,_VFR!' [@:P NZEA/8,%^C49\])!+8_IG0E<$+ 1';)(JER<\28!=;0;')M?6QQ([;*([G7Q5!W#6!Y7!<$[OB=:F-&GZ.+;LKEK(\0CJ@OX.[4,=H-)$K M?KOT';#W]K5ES'CU@B7J&3XU+%X'^%*+]&89^D:IM4"$K.K%]'OQ&SG1GJS7 MI4JI.#;-6Z:O0[MM=>TN>*[E=MJU>YD\ 1 _'<>Q?,>'CF^U/1O"Q?UOD[OA MM] RIK/1.0QG8Y)=A=/Q=`@.G80PNYU/0F-^"XO9<#&>SB=C&-W.PMOKZ7BH M-U^FL^%L-!U>0S@GP6DL+VWD%75\HGF)*.L:EKM^)LL;J=/Q MK)O,+A.-IWXI01UZC0S#)O*D0I9&Z?YT_\">[8/7\C:XKFL%;J W';CPK&XG M,.:Q836#O*A7D]P-$ZLDEY#B MDDSM\RX]P:*:CJJ-XIMR(GG@BN:;&PO=V]R:W-H965T6\W*^_9TC)5K*.>^@=*"L01WV8XG'GFA3Q[E-57M1*B9D]%7JKSWJJN MU^_[?96L1,'5J5R+$C,+616\1K=:]M6Z$CS51$7>]QPGZA<*WL79WKLMKHX MDYLZSTIQ6S&U*0I>/5^*7#Z>]]Q>.W"7+5RQ? M\PL/'(N-,Y7D4FTJP?XYFJNZ @3^M>^PAI>_GQ>YQ7NUYHDX[P'W2E0/HG?Q MPW=NY'PX(&FPE30XQ/U- QRDVB_35-;"BM@/W\6>ZWY@6@?W*V$M9 [?R\HE MO$BO+FO%>.N'3"Y8O1+L2A9K7CYKZL$'Q4IP4VS-G_D\%UNFL\L16\H'497P MS-I^8U4E.1:)*.:B8KZK1WT;^ZFUT/Z=/[]GI =EW1Z4G%TGLI1%EEB3\O<- MM "P< 5YV"?)2W9$5)[SX7HR_J2;[H=C-MY4D,["EA"G7F4X3"67%2_8(U=P MRE0P_L"S7&];2R;R;)E1>RXKH$)4BF4ERRE.M$K/H/-DV[NZ^64R/G&'4!+\M"L+I\]),*9:XUWGRC@!BE3MEM)1,A4L46E2ST6CH3@S2";11L MA,"N(R]$[MZU=>X?!P8*AF QH@+R5'3Q'L2#=]/4& K.D_Z.A*>]JZ1C@= ._X@&XV%X$9D-[+5VY7+M M>."1-+X=!3XU0CMT(1]6)3E7*EMD"=H53^TW6#8J'X0QFSV M>['Z]O1;S/;FDRO3MEH.L;8Y6PRGHSN)MXQ\EZ>C]C/W^97EM;"?9'RKLF>M^:Z/VV M6[W*+ME_D55>TI^\WNN]Y3*7>8U?'L;M"7ZA[?K:7*2X:&#[<:A'(P>8'^(N M3DZ B] A?R"(M(L)Q+;C-IV#.#[9@:/;_I]0!D&VS6-P/?G_P8ZX;2'8]9=! M$-FN$YC].MT#.(6;^P,[0&0S:C_ICL%D(\J]% 8!@<>L7EG[3'^URL2"73\A MQ.E4=K/ &:%@2AR7DE-*&F?KJNV4O-$@ 'K9N4-$ M81'[0FU0!NVZQVM34:-P^:M.>R!"?+/8>AES]L^SGV2>PM24F 5.KG.KR;2F MU^8.ZXYZ3;;<910]VDFQA.==U&N19+5(,GM^Y^QX^M&H=/AUXTO.\Z[L=E*5BCNJ1!Q$>PB.P*@=M.?) RK9[]G MGCW R0?#2/OMWY]5WB[**-#[34'VDN:;WK;S5L5F;A%_>;VHVCVF7-TWZ M]ZI[M&TS_GW9_4>)UJ[R_4=("? M_DS[HX-ITD5L-TDO:+Y#Y,P(H<8.3>M5+=4NIQRY:S9$.EN&;>=@MMPE"OVS MW!.*.THTUT!]_VB.2^&M/9:-U%$)W X8E97/@\N-RTFB\ŽZ&"+[B2!YS(?2CM$+WN=#36513E%;J&X,Z R/)OK*+;GPYP>;;87C.([M3R3BPM'GM#O$;=/N4/ MTVTAKFH%=V9]6=LSGR?*E1+CQAW6!' MQQ&DM2-3MLZLH)2Z>8N7M@X;#]?]#QR2UB$)NIM 0>6E(#$=6[,&Z]',YA#-XJ3V'^6>+))*]J/IE9 6'H2]$4P.5Ū(+G4JAX%HLC57G]PX)@[DX7': MDLX;TN0#TF.X,9H*!Y]TAME[_Y@%=BJ3-Y7S9"?AEUKW8-@_A*2?C';P#;NL MAX'OZ .^:[U"1R&[0'@!=^H0 L;9O@U6W %^-+\WI9_0S_<3N\;ZY=F+(2^A5PQ5A!Z$#R2=[AA7/(!J$S4%(LI)(D&>3JQ2/W*I"!W$=:A4@E M"E=;;-A]&_,H2&MKI5[Z=I3.XS,DM-P="/P=0525-965''I/X0H52WK0J:% MQZ:*X\)O\U4-+X+$&*/C$8F4L>=8*K319CU-A\C=F0JZE]5KE4LM$WPBZE=J P9]=^[X3[SS9CL=F0J<(H6ACBP1:6!?])'T'H G^>& M;UR[\0&Z?]/T#U!+ P04 " #V@0U92;Q $? 7 !0P &0 'AL+W=O M2?N]?44%]Z2()HB3AV0K @(I MFQZ)Y J4'1,;^U#H+A!E]0'WP6-^_7Z96=7=.,CQ3,SJ8??!%M!'558>7WZ9 M5> /#WGQM5P94ZG'-,G*'P]65;5^IMMG!NQ_XVDWQ[H>\KA*;F9M"E76:ZN+IO4GRAQV!@?^ MPF=[MZKHPM&[']ZSLQ-]65]4^#;43-*9;.3E3;5&&6QY,!V >C^EY?N!7 M:Q[*SF=%*UGD^5?Z-G@4QBHHI&T/CGWLQ,DM! $.,/-^9!,R6]V/WL M1_ :\=:%KHTLSSYS<;5ZL>#TP,5FZ6ND^IS_O"S<>N9T'A1GI3\?_4@STZ& M!RJJRRI/WS?(TM16T7)5*9[&:Y5EELSN31=:4/QQ5F((>M/(K<<.]EN.$SPQVK3QA@5:J++#;QYOM'$*V1;^CE>S]\<(E-(4]^;@W5^^&QSWW[ZPA'&SA/%+H__S)GMQN/W"7N65"4[57[X['0X& M;]7+6KM>FT+3]^"C08*4ZC<3K/2]47C>%"96-JMR=:\+F]>EROW3*J&GE;XK MC.&A0SP8)75,]_*Z4%%>K',\:]0*ZV^7$V_G% >7IRKV?75_/KCY?F4OGRXO)E>S2ZG M']7\A<^75S=SM4O7ZXN N^IBM'M,%\>UJ4)=%D::*XPK&"(3:LKZ D%Q=2D MA$S5B)@B>:+%_.\MFIEG]JP])1U+U\3JQ)V98Z@&YB0[,A'/8*JK8$-8^165?J864R,I=-UXF- M;$7.#2!1(:_TWD;8<6QX. "GMF>78HWZ4=9XUD2UQ3D3$I!S5C#[W[V& M*(=&4+]Y7)O8DK;PR$XLTD#!WAFJ_,Y@I *NI;0JL9*$[R^@%._9S>.A6A9Y M"E-#1Q+=3 _%';-?MRE)#3P]CIPL0Q0Q?XRGH-<[;*[*D/))C>(TC(0E0VY3"F M670%HY,T ;))5BYI\87HL]2I::+\68M H#RRNMI5$_'[3T9Q=>K/@-9JB M-&M-OI4\A<%#7B>Q6AA9K5U:BE::;!N;6W_R'I'E;'(?*^4J+ZI#AB:G61># M"YTP# NQQ."X6#;JYR%U%)A@K,%0I<(=V(]*!.AIY!'XO1@U((/'.8D1X&*13MK1$;*WHJYT?X]0+@\0 _I;%I;HST8%CO",XRIY!\4I$I> "LQSR:(K*TX&F2 MJ)Q=Ū+ER!P.W@3>0 :/\+D.(Q)LH](_@9 _N[2 K8AHBO3>1)@Q,:Q,C#/=@[Y0)%9@T&P6RX5<"NJ MDR[SZ)@R=#F2S2#QX>?R;M7.1!$KR%Z9SK2<&2@AE'N]S#GA@TV2QM^ +=* MS^!R<$#@FI6'#%L!6171315$[;Q.S(@/89[]H*<3>/9UT.!%H4": T MEX4%B&(R*\W&D.M>9];&4Q'@I&N=,85!=)9Y8F/&K;+"/\[MEUX"7O%,M!/L MK-.[-"E!9UD-&=AK^29,L15-C=M2"(!(/3(*8-:P#1? 3@DO$FGB9KBP&2X5M(.];VD=A+UO8PRG<.]$SE&%95U0[/">;I&OZS48%>I;]0\6IFX3@R!0U/WN>)AVD[T ML9,E:99V@7Z&P)LMD->"MHH4L0_W%".X2#R)_1A*?'M9T%WYNLM3;0.^+T:#T;A:7_(8YR%^!;\QAT<$Q^"G13ZCE([=,5:B1A%7ST9 M792OU:0W.E;'O4E_][W8EDR] @[QB?H/_H\LVZ%V32;T<, _@ W]K1%**I3!T2#?G@R'M(_Q^/3X#8G^K'EK &+BRDG)^')Z(2L M,PP'XV$P)Q+N.4NDRY5:4G1L1@6##55V.^GD09==W7:TQ&/E=47#E0%'7-L! M]*JS&K>6UR3B<3@8C?%A4W2 35(3*9*6S.TEIH*<[TW2] MTP'?]W#X;X$Z'SAO!93?TSK=SE^^1&'/5X8Z>UV@V 0%&4I].^SN]CD^&=&.B!H/C<#@8T!=$VR3LC_GSB3H^#H^'$_I\JHX! M8?_L++@E]B7B%*X$DX/)XX'ZLS'Y&8O/&=4F&6\ 2!_Q$D\XW2*5>Q33.%MXJ&I[2>GX1G$N-E.^,_9D #6(8P;WF/6F@(1E!FX-AKAW3R[D_IJ.TB[M#R-*!B=06E]=@/[GK/%@VA;_KV8K:Y: #Q/5S-VNETL;425*O3R^]T$R([3E M[KV6&\'.#6(-5^"7;$%)$=U,2RDV87+*E3 78%BKI0Y*(UQ;3 M HTL_S ^^:N:PHF(H@ 9B?PGGX_6/RI=\;N5SL'TM33<"\L=O1V!6&9Y2/@M<+N!8T[^5C9Z.5P<12U;T:#CQO] M]3DJL$,E(?V-*DWV#N7/U(BQ%$K/8A M[7R?-9CET2O2T=C3)TLMF"&/H<)^!*[#3&\4E7B%-](1*,1+W(IO$GV)0^MZ M1IROBY5E,"8_ O'O\KJ1^'R#&N7YZF4QZ_C2V[YQ62AL2Q\=+]3^.1[7#D MMY>W-.[MF\&(66>8PS$HE"&IWPVX8'#X>,9UA;]:Q24WOZ%CN2'$[&H(:6VX M1,[HU7'^>H_;FU_I2[5+UA;]<$13H!UN8/._EQ.HK04PB^!Q0 z+}Z<'CSEZ'KKM8*66B7A<;30 M.$%<6A:7R6D[L-O@KQR:MTAZZA9%2N-8@)-+WA383FQ-H8H2LNC40)@$/["W MA?T<9(D+'JG$WW,IG521K8LNTL5?JD(<@5LQI1=I%:CJ4"Z'IYZP3'_L"7RF M260#4?W!HHDSPOZ0B7;H:"U&Y6!R-M:'&*Z6&R%S$Z?OF&:)A%!I1H-%4/1K M=@3]? Q6:PS"5;-BVH _NY66AP<]2^/C)0I9;OY,5:RTA5N=2T46= ==5=IR M]BN7DM=P(QB& J/*2, &O5X]H"U[VJ5%&T%VS.[Q%WG6WF599WB!/MZBJ9=, M#:B##=Q1@G27W8S9;*P&MS$E[3RO2V'BM@:P2=2R%T>/R796:2_H&6,,.^.3GX M%V]JX$WDA_)7!6;IT*K:,-*HY)+B[VFNNV!&$$0:V.H!19BC@I"]>SC""1T1S5=14 ZB_ M%,K#"M\:[,ST-?54CAC?.%M*[TIT6>10;N3'*X:(Y-[Y4GR=F..4/+TO@:+# M!$.#,+VNJ@P].&9]OK-CJU9D),>D?4_LP*1M OK;&HF!X=F)1$&J35RU/W); MFF]_]% $C!U=YJ.GF.B(>(V^R===+P>2@W M$A_8DY/CR=')R>^MA82RA6N'$C5"L'+P2FE/ASI. !)&!-; FNARCK@BDGTX> SS;:TLNSQU8 M"5AW[!4-B@;$TQ+6-DF"+/3I41TABA9>M;BI^0YLWA^NTQ?*8LS, RX2_](" M>[R?5//KCQQ1X'"R5'JB?!D=^GCLLZ$4-@[P6(N*Y48'X#)7_F,TXN*I>+* M ,Q;^6F"#G\DHUZO^RI2=/R;2CX^P4B?N]<1ZHF3T-6;_7Z#SF=1EN)N,HHW* M6HVR!RTF&078,.F1&1]:YHK6X@]7'&"Y$:(?N%?D\.?_<*C7=54'QW]4N*3 MB\N_/(TZ/@NM>]??T?8 78.9)OZMFR=7*MYRXD_#<_$M>KY*#9,K>-^OW-H-M6"PP_8QJ9(4YT(G-YH]3(O8Q@F#+>K]L:B^*!?^ZVFZ,@W4[ON,HOJ;6"UMT MV4D4*>1BCZW\+Z&+\"_JV@ E0QBA 6M8NH0K415I .K(;P)*UYYOJ5Z]V.*(M;\D9AII\'>%8%BHOP#%=8L!I0.C?;===>OGK6O7[UK&CA/W/X7U/?PW_;%6#M MJZS+7K\"'BW=I<.?BR2?\>>]P[WH4Q3WG_'.T]@S?#XZ]?H=_P(6N6 MF-/9@^/]UC3:E_@-; (;$Z 8Z#_KFB^CE\ +Y?U'6G?^ $&-2@Y;W^ M_U!+ P04 " #V@0U9PQ84_\T# [" &0 'AL+W=O=MY:Y<$2)-TEZ%-@SJYPW"X M#ZK-),9LR9/DI;U??Y2HX;[(N1JZ.ZW+ M<]]7R0X+IDY%B9R^;(0LF*:CW/JJE,A2:U3D?MAJ=?V"9=P=#:QL*4<#4>D\ MX[B4H*JB8/+A G.Q'[J!^RBXS;8[;03^:%"R+<:HU^52TLEO4-*L0*XRP4'B M9NB.@_.+MM&W"G]FN%?/]FBN1/BISG,TZ';,H0PQT0;!$;+;YQ@GAL@HO'K M@.DV+HWA_TC^J6-G6*Y8PHG(O\K2_5NZ/9=2\"#]ES?BOT?>(DN3D[8_2D2O[M"_M:TT>DTII41R,Z5QDO%[9_>$>GAGT6Z\8A>#T/*N'5F64Z;9:"#%'J31 M)C2SL:%::R*7<9.46$OZFI&=`BTEY5?J!V \A=FO*BOIQO7 ŪX1M-/SD@'-1 MXX2OX'3A6G"J4S#C^:8O[7WBU! +'XE=A&\"?J_X*40M#\)6V'X#+VH"C2Q>MYW\"J6"9,ZY?Q@M_C^^4EO1$_CD6>HT<'4/2@9[SRJU\@:T42AG4_IG7BOI/.^<* ME3JGCI-4194;^M0HZ-:3C)E6Y+-"2)W]:P_PN=_M>6?="$[@<%9#TY> M.FVB<[X IT;]$<*0G/4ZM(NZ@==O!W1W3PYLHEXXP7OJXLJD2-I4Z9U$A*N M630E:U/1%)QU:S.P9XJ\|%I>U(_>Z41E]^]P$;1?7]_;A=6.7]=#P!77'DP6 M,Y[DE;$G/4;/KB@%-QF@M[5%CI+E%HNEU!\S4\:FT3^R461NV5 VR)+Q!WJ@ M]NV*/$MM;I2FQ5RO,I#FWFT\ZA3B}>VWV7+\(_:<^6)R"N/%E&07\7PZ']_.M9S$L;E:SV%G=P'HQ7D_GJ]D4)C>+^.9J/AV;P^5\,5Y,YN,KB%2)O).*X'PI-Z/5:OF=QF7$&.&S)M MG?:H0&PO=V]R:W-H965TJ'Q9["NVE]M= M'TE_?7?7X$";4/4+.S.>>79>=F88["A[XAM$<]E4?$KER5A M+]=8T-V5Z9H'P6.^W@@EL(>#+5EC@F*Q?6"2LUN4+"^QXCFM@.']RHS=_G6@ M]+7";SGN^!$-*I(EI4^*FF697IJ,$*%E]*'ZU_8-;JA;T): M5(-4Z7Q;(!['.0@$ILIWOCZ\;8>5+X W>T$AL.DRK# M[-3>EHZTWG@';ZZ]LX#?ZNH2?,<"S_&",WA^&YVO\<)W\+Y2FNWRH@!29? : M*L2(W3!IH;MSL'?^N@ P]U]W"[[;-[3?GP^3[V+O MLZ_D(714+9U(,9UC)I+9"JU>T#/F5)#B\$#)XO'KY"^GEC&=#:ZA'@VEK+K M9#J>QH_320*S^_DD,>;WL)C%B_%T/AG#Z'Z6W-].Q[%B;J:S>#::QK>0S*7@M;C*;) !M,9N\=M];8\@^6AKR': U:N20TKH2S?YHI>WVC9NE\ZK>K.X[PM9Y MQ:' E31U+B,YCUFS#AM&T*U>04LJ9--HU_DN'? M4$L#!!0 (/:!#5E&U[M9*P0 *X* 9 >&PO=V]R:W-H965T"9!%EC'Q?(4IW_9-Q]P+[I/56FE!:]#;L!6&J!:;.T&[5HT2)QGF,N$Y M"%SVS:%S>>5K_5+ACP2WLK$&' ;.G71X:!L%[!NĪ.P"UY5XY*EF.FV* G^!:$ MUB8TO2A#+:V)7)+K0PF5H*\)V:G!-%2Y$S;=**=L!7%;#[#G ';GBNUA(F>8SQ:_L6D:R9NGNF5^Y!P*]%?@Z> M;8%KN_X!*^.W"OQVO]]Y!6P]S:POD:7

1U4^:Y[JYJ7YQWV@6EO/+A=HY7VH/T MS;/EQK.NCDV> BXSJ:U9;-I@6Z^=)1'J-46HTU377GS?(4[4$#LMOZ)2CC5V M)PN>M? &PG!\NCIZWFSQMQX46_MDD_HC'3%)ETV/>^(4O MG:
';TK:X^3:9PB=!-<$MER6^9>ZV8(4)R_[D.PU#A1,?>M"-H()!K/9GH@;JIRLU&@Z[MR+';MFZ(L_M5IJ_2?212C-AQ?>Y4OH=/3)2 Y;R.;XOI_4'W7^(@*,?L=_
M]Z$4+BQ_'*&YVOQIB:G\187V7.>#/?:$)FC^X\>Y_ %!+ P04 " #V@0U9K/@5 M*G<. ";+@ &0 'AL+W=O>O(#+5@Q2@.-IMIQ;
E:1ZTNA*@CC5C<9@'AB)MC4E2VY1RO+]^N]K*X71X>'*IG)N5"] M7%>X..REI-I>%RLJ" M5W+R86_D'7T*:;P>\%LF[]3*-2=+;LKR&]VX,]GLJ):/+ZJKS[F[3V M1"0O*7.E_^=W9JP/C4FCZG)N)^-
^GA7FK[BW?EB9,'!W3/#M!%^OVRC2JSP1 MM?CXOBKO>$6C(8TNM*EZ-A:7%124<5WA;89Y]<=Q72;?9F6>RDK]2\#W^N_ MXZ=_-
EG]\/ZPAGP:=9A869^,+'^'K)A_*8MZIOAIDEYQ,+F%_94PE0Q>==F6UGV2W62J+5"V5_YK!F:D@_&%F@BP2V;G? MCM)(J!B$0IR<+S1<=3*,R02"+"NP%N\02\9889V#RT1[VRR$ ZBY%,G,OI[)
M/&T=>/RL U?\=_XR__G1;@?^L_E.![8.DG\V(J?YE'O+?!#SLEBJOB\43-?V M0 JP.5-O.9[1X%67V 3'Y++)4T:O/Y6B2FD5)UD%?BCQ-I58&@GGJ5W'\P$L MJVR:%5ABIA0\M*@RO%SDC=(&6XD!?
P"Y-L5"9"E8**D:/$I7DN5U\2>':S>H MEX7^Z]7/IY>C/\8..SL_[O'1^0F>?1J?G9R-KLY.Q_S\XOITS*XO^-?ST=>3 ML^O3$WY\<3Z^^/7L9$0WG_.1^?'9Z-?^?@:#[ZF]>\NS
JI%GC]T,QTNFGJ&X/P?I-"*1%HND"/LYH'OB'Y6 M\%$S!=]JC3U^/9-.JUU*)]F(6:K=3&(F98Z>!G5PQ#SPE&-1CF'ZJ(G"DK> MK$C0+"G4:6$F9164I.*!].M@)2)'(H@*:8+_;B0RJH!0_HN
@.H!1:D]IPW! M0*H[R&K?!OIUX*W72BX!R!54'#'1 \:QFQX?-\F,J3ELP1M;0IL9)*@.:EFA MTZ"2VN6N'@N,BVPBSF'.C315D)(0XQI%RTG;20Y$3% @=(4LS\'*7%)9J&* M%=HH4=1*+_@D T%G-
XVN.QB6W9*/:EZ92H$Q78XQBX*Z:A1+>@1\Y6\\(8V;2A;!45YD2.R%Z1Y11-FD0IWN.GDXG4W3%;SSF0?D:-E_<+ M2<&@'*8ANUQ!U:):?U8R%S3':-%A$E.T271E])LZL_G(M39;/4LJ(YQGJW4)
M0*GY,^V8:LCB3*M<=&> Q?E$KI#L!FF%Z%=0.QSV]DQ:P(Y!MU9'D&JB+$(B$3W8L!)Q65 M+$HPU2R>MKP.[1NCR#S>8-6W7S5P%VA'^[?O 7\W?5I#)G1<-7< M_)/. .Q6HD,%.EI6NGM?
99(G$UBKY'MW<'JZFDV[SN?4Q&V?W[-&)RMGYF?GO/6X9@3S*$UXFU5RSN MGM@K1ALB9@S_-YGZ6,&O-ZV&WT!3= P_1N(W++%I):(T*&Q.AKO?&8ZZI.==TINE\=6M\;+&VPMF M0;0#TTUT!?
S2IRU4I,?4GT,2_ZEKK)" M98D&7[:Z/-7]O=2_'>[_8UZLP=MFLSG9TNO1)_/;1,3HJ MA;H!)& .(TT!4]_CBX!'CK?BTV#3%<:@[S5]@_'6S8YZPV?,?MGT9TQNA>C6W*S2 M_K^59S9/YMO$/UCKT*[J
M@_ 8W=:#.'Z";"ERMX83=LQ2/5AC'W!DXTZ/\0U%ZAP%UG@M\;EY5(K,@X[7YN M6SW*F&@[@09]'_=B)_EZG,E[NIE5:N6*# CM::IV6KO,DJ"H7;[M<(X?O+^]L2 M3LMR.B'RW)C_M'S3??
*!K/J)767J&Y]0-F9P166WIY).L@?\IQ^2#-UQK;U@ M^A/)FSK!Y-VMYB1741'Q4M.7G)QQ[\KI-LR]BI/=]3+-HU5RY-K0[U$U6R- M?
Y]EWLB)!_2;G:^9S(VX1S]#O"$:=/W8"0;]UY#P"Z1UB+QSRZ9_37F2:/;M M$?Q;VE7W^L%6SMF/ R= .=(@/^X%PV>I-W*B/HHY"K38@8>%#(A2ADX0#NC?
M:TCX>6%/>")8Y:+=;J##Q$# _K/6T)SPGCOMZC.?W(O=)(@Z3\;;/4@]7)AB>RVJJ/XNFC^F:HC;?#G=/NR^O1^:#X^5P[VU M%U%-46$\EQ-,=7O]:.,\U=+>U.5"?WY\4]9U.=>7,RE26=$
O)^4V/':&U+0 M?8_^\?\!4$L#!!0 (/:!#5E[^@:]8P8 !H/ 9 >&PO=V]R:W-H M965TTS20!GF=;%C!/$ M28NBZ(,LT[8PLNB2V5>CSM^;W-A]MROFCLA_[9R2J?
R[%L[EGO8'_X3RT\D[@MU(^FKTQV4@F2GVUD^'TM,QM75K%_?'&^B<7.V*9Y$9>J.KW")KKU"5<;_TV,J*K$?%VC1JV2D#P;*LV__\J.',K+O,G/3K1Z)&VE8,Q/1%US MR@MYVL-&,%(_R-[9CS_X,?
_X M9PBS5\R?I,* *BD<,01ZJ1GL_IQQJ2X?L? MZ8 GNEY)G=L;_:9=-91K:?L<']:4&RK4$H=0K71I)^03[GAX7 M9;$@(U>HA.&'O*SR206>DKR(: 6D)]BK_75:ZK;S3Y MYC4+2<6BE#-2\VA
4Y2.%9;Y5ZD9*;W]U,6&!2LXUVJ]8O#KUJ?VTP+5:!3E M5:4*BP[946M=2.- 0#(W1AIC1>'/X:T+>>S= <<%0L_K;\Y'\M&\@LN&6")+ M%T[JZDD6:\N
=#V;E874QP237F=R+WH;\)YGFV1K9>=E6QC+1E-RY/@@ZW6; MQIUE+5S1 O!D58)>7&V@-;Z__?GJ9O#' MF'G#T06LC"[Q[7P\O!P.;H=78QI=WUV-O;MKNA\-[B^'=U>7='$]&E]_'EX.
M[.33<#0870P'GVE\AP]?KD9W8_KU?G3E;;;UIOV\ :Z8660',MU%!6Q;$5,^ MT;*E'6EIAT :MB4PW&0,3 V3ZH;0-&C&?)PSXD&48I#UD6^-YG',3T MLZR[]-!/6,MBP<* >]< K\F'-Y&1P!_WO3O5
!4PQ"SR0Y8&(28)9S%TTB0& M!M/8Q.C_$$\0LR0)6.KB">$[Y,P/TE?C00099YD0P!QG/HNC]%D\ 8O"&)*I MSUGB9UU,;;!FY$=\%X\/#!$386!S*E@&'"$<>;L"RR=<9,S;(HHS%L#!._*1
MEB01KX;BLS!+691QBJ&;9,\+(](H804Q2F+TZ +)+3)(L 5"7QHG$Z6D]2# MU NK[PO&.8H=<*0HY"D+DV@;LH^4QP%+4ALR,@+A.$R]88TM+>G(;O_W---J MN;=[WM2>+$("L?%<_$PDMG->
[\XCB*4"+1K0>SJ*(MM@*;U_EH@CD6;H?0ZI M* T8%^FFJ43GY*1,B/)2)H[U46/.;;,#]A]'&?-%R/Q,0 +0T5K8+E$<_.8 MS!XQ37O@5&6.@11-
:0^@Y@"'7SL1+.+8!#%_"S^!4@1/T=!1BE$8/:N^SP0VB)\$&$4@01'$7?E1 M>,N":&N[4=+O; >[S;(@<%SH.FQ;?C1_AF/)U"AUILKW>9^AFN6
MNR+6]O*!"]R#:ZZ):A:4[RY[]DRPK7RX==U=QM[_EJW]&J])7##>$:=#-^+^ MWGME*?7/MJ_)+K>8E;025G4.7'"9X NGV) MM9-&K=SK!P'A+>6&-
J%26P&\LSQ!NQ=W$.M@^A_^ 5!+ P04 " #V@0U9 M$L'^EFH& "L#@ &0 'AL+W=O[%^:#HFRV%*F2E!WOU^\,)=G. MI2D66"R*U!(U,JDLN>-N7/YEW;;QG.>,=O2.5?X)=4F
**M8PY?S:QM<\-9XI4RV8XZG:-VQH1J7)SYM3MS<:8+)X7B=P9LD67,K"ZYU,OS M1MBH%^[%;.YHH7UQEK,9GW#WF-\9?&NO41*1<66%5F!X>M[HA5\N#TC>"_PA M^-)N/0-
9,M7Z.[V,DO-&APAQR6-'" Q_%KS/I20@I/&CPFRLMR3%[><:_5]+?\4B9N?-TX:D/"4%=+=Z^7OO++GD/!B+:W_'Y:E;'3<@+BP3F>5 M,C+(A"I_V5/EARV@D\Y/%*)*(?
\RXT\RP%$[.+,Z"48DD8T>O"F>FTD)Q0% M9>(,?A6HYRY&RCHF);K9P81)#M>"3844;G76=HA/4NVXPKHLL:?8!W!C59N M;F&H$IX\UV\CKS6YJ"9W&;T+^+50+>AVFA!UHH-
W\+IK8[L>[_ _;;$ZKZ- M1<7RQ>8LYN<-K ;+S8(W+CY^"(\ZI^\P/5@$/7@_5\R?1?K;:9C[7@0AO#Q MPTD4AJ?P\PVA-S.<^P\C%6 DHB:X.8>^SG*F5L"?>%PXG@ #M]2?5IP9V(OV
M(16*J5BH&3!CF)J5$$OAYM!+L9LD;"H)12DJT 7M=+56V2->4>>TU[_R3^%I M$ZJE"58P-]7J?N T]H:88VE#D0.^[4!TV.QT.O0'#W-A [8V8,FLK^$$9;$E M;)MABVDFG/-\
(2],/$6[T@D1(T_ ?!;>NA9ML8&)=R 1B M-(-++U5#!254;H0V1)/P04XZ>=IPJ"Z8KXL@1 M*@&=@E8<[L)]*[WAF6%*YA$364)X1&U3$!;.&XR2SIN>XNF9T/.200ZT\E5
M39OHH@I# 08EFZ+%W=#7;YDU02GA M]_K<.CF$R>/];\.[WE^39C :]U%$/"UR\EH,&=CX83&-\^#"?!PRT\CGN/ M@]'#< #]V_']D]GHTZ-'+U6C<&_:'O6N8/.#"S7#\,(&OC^-A4#
<.N.?H:+(S MN"M]-F3Q/!!;&6\IX]%;SN"4\.30NBF%.&<"?;R@)-CRN!+D\L_[D/F&UX() MUH"A%"X3;COA$2PM)+K4DDP5/2F!6.#D)X[BS6T.]-
@QW%1B>3!>X=&>VW*&8]*1Y4,>1^&(M M?,,T("> P*I-/+,LE;X*H@R*H!2[[A M80Z397@Y>ACTFD&$;5YC*@37O*KB>])J!MT6SL$GG@1]GUZ>Y/;W@TV/F&"4 M8R.
(]"5&^)3*+SCG16@FE#9^DJQ"*F<2KL\QF(BA7'F9 M6*^NKV*]\@:R$2_O<3>8M>@:D#Q%U4[K&$_CIKP;E2J.Y_X^,M4.;S?^<8[7 M26Y(+^G&L^FU0MML+Z@7OP#4$L#!!0 (
/:!#5FU=M%[/P@ "\5 9 M >&PO=V]R:W-H965TD7I?"/5=[T",.PEB5-]T5@9L_[4;NMP!0G7+;F&%)\LI4]XP9_JJ:W7 M"GADC9*X'70Z@W;"1=]X/+?WM3EN-48-%L.19;.
[EY@_(\^F3OU#&VOYE&[>VVVVP,--&)KDQ1I"(MU/WG+SD.%8-1YPV#(#<(;-QN(QOEA!M^>:[DABE:C=[HPJ9JK3$XD5)1YD;A M4X%VYG*:AC(!]L!?
0)^W#7JD^^TPM[YRUL$;U@/V5:9FI=E-&D%4MV]C)&4X M01'.57#4X9]9VF+=3I,%G:!WQ%^W3*]K_?7?38]-A YCJ3,%[-_CA38*"?&?
M0RD[C]W#'JE)/NDU#^&B@5V@03U#X_*W7_Q!Y_.1>'MEO+UCWM\MQW'KF33@ M^0'[[9=1X/N?6=4;NU/R65 O>2<+2&IS>&35U?Q-.(W2R78'NE\HC=5A4\(JBLNJOKO<%(E
\]JXSI2 U[%?F=_O-3J>#5Z?> M!):]R,6-$?Y[5/O01HT6!?IL%TZO^*ZLV&G-)\;VG[G^K3N]/0=9W8YFS_> M_WYS-_[7O.E-9]OK"'V?AQ,GVXF;#K M;
[/YM]OI9$P_ODQGX]GU='S+Y@]XX^O-[&'._GRPP&TL^8F#(A;.2VVC*_7\5:D3_:Y1@@R{]66+1W2 M%2], 45%QJ\@_0/[<$V\!N-G1O>F&=2Y>6.($ $@ ;&W+]K6LH"
(W4;WUVI$C MWC:9T!2CDB\"517O,$XN8YP/^E.-8]>8E4RQ=KK..';S@D-) SNYRJOU=SA6 MS1P*!T6YO5/FG[4&/2SYB=\<^HY$Q(+169>N'9F.^D"R#%I]=M(?^+EU<#:P
MMC.9GB(^&4*PP-2$@40SNRCG]#Q;&&(B.\';P;"P]YO^Z,QZN%[Q](FV9\\\ MSBQ)/$Z0\30$UFL&/6=S4IJPCT4C'@YVOUEV;5]2X[3;:_E=]H%U6KCH RLZ MQZ,:C+4&XUK_5O
%4M<(Y,98>UBKUT280 C) A3K^LV#K"$>DK%4H0\I_2N M^%'1M!0]1J(C7*^+U#F3OW;L)8#LB0[1C>]J@ M&O,PI,[4B&VA9_V<1S+\;D\2DS_JU2G80IU[S;+!;[?
AT"QHA*KG$=EPZZ36'_8+^ M)\.S_-(&=^.WWGNP94%>$)X,@,!KV(H$K<4Z%^3B5N%XYG(U18H$QZ":>G<,5D3Q]AR$M M5$N;E=:T0+AQK22E)>G6\P>C]^8)ZY;@8U(&.JS
MA"9$++Z3>AN4)I9*0Q>&:8(NP$)E4\Q_?.YV.0T/>< X M(EC3Y$&YR% L',8H<*JT6V:&3GQHQ:WRNA)%F2K*B" *28S!# 6"6P1)D&$I%LY)C;(C H1;D MEALU#6W]?\XAK\5[/X/H
/'?8R-E4Y_XV(F=D96PK9?N+"Z+N"4QJN?.4V$0GAO;_@ MOO8\/_RL+=OL-'LU2ZG=BL)0I'7\[68;Y&[1'<2_)<:/UOX0WR>WGDP1H(7= M.R*YDLLE-AD;=3[84.K]0SA8<<1=!*[/-
\+'V*5R M4-).;#Z$ED;Q!DZ0V8=]Q(5J&\)'0@N!T_RSJMTP'V(/3PS*U0$&PB\<,<8 M"T,1@T4*-ZEJY$B&1[@#1%+0!@?Z$JZ4B$>;4F&10#?1\=5$)O3PFQS-34KD4I
M@CP/+#9]6G,RND.L]H*Q#TT5EQKL90!K+'-(5?#0%\T:Y-)/ @!1 VW*]P#: M%:]X;"%6$%M-J.^/JFEH]"/W*Z\0*$+F?SC?DZ:7'#_TI:1=^8B5@'JRG^JH MB'A6PWF'*?Y]P/(]?VD]A"
M&B,3>[D"CBRE!?A*:4I?M &Y3?2R_\"4$L#!!0 (/:!#5FN9$3)#CL M +O' 9 >&PO=V]R:W-H965TIDF6G6WTR._?4K?L $2"%! 38&"2K?_U=XQY $%9< M?9/SD%@D@3VNO<9OK?
WM0U7_VMQE61MJWA9E\)VSN[;=O7SQHEG=9=NDF52[MK(1?UE6]35KX6&]>-+LZ2U)Z:5N\F$^GIR^V25X^^_Y;^NY]_?VW5=<6>9F]
MKZ.FVVZ3^O%55E0/WSV;/=,O/N2;NQ:_>/'|M[MDD]UD[:?=^QH^O;"MI/DV M*YN*J,Z6W_W['+V\M7\ E^@)_Z19P^-]W>$4[FMJE_QPW7ZW;,ICB@KLE6+
M323PSWUVE14%M@3C^*=K>???L_%F4 M9NND*]H/U;G*=P4,$C;NJBH;&'.:,)V7:?2N*H_AV[:N MB@*G=%VV&8RB'9K':$_#\W#=F]_4?23Q#IHP*_M"ED;KO$R@L:2(FA:^@ /? M-
M%=3Z*^7E^^I4QA2T:59 MU-YE]&2'#<'P\/-5M=TEY2,_!U_W,'('DWU4$++37?;Y&F>U+#GD^BR** I M&.]*W@$**)N$>$&4##=PF!8[!'V56Y'
V<3Z3")B%@4GD+9)0>Y>T$8P_\N<< M1[==&Y55&\VFTV\B&D4<)=&NJFD)9= PH6J;154=%57#7V*-X,GH47W4-? -K M!@M\BS1@Z>2R:3+DI+!R34Y?
#QV_T=:'CY]V:9[0)6ZWL>2OQP*D.7SPGJ)] M_6>7%/D:'FN 0&56*[\+V.MDMRL>D2#XF-DFHFW6WE6IG%%ZH/*ER$T+XTOJ M% >=DI2AMX[^XT_G_GT+Y#JSSZ#E-
/!T0G3=I5O-LB%6L,WR;SIF!GV#ZZSRY+6 (N#D-CZ3&$U_]WG!C)^[+;$ M!J#7LBJ]T\/L2$]/4MH6(FC%2$:EM5(+[_)>/>9DG3T21:8 $9#!G>S[=\
MW.P,&N8&,$E<"&$%3YQ@5-UG=>\%:F-TSN;?-.,A YGY3ZONJ9X MC.ZR(K6M"?LQ>ZWE#:U@G3(-;*HJ?!!6L!*456152 MV#;Y-8L:3W_2U>9C21/=40.3Z'U7K^Y
CS2[.@=))JR;&M\FCR!/=WPF.CMX(DMP,*!BDO[D/X"&BF+:#E7O;4/MYM:&]AQ2[$URPLD49T,'5:O M'WPTS6#[8$'P6'E:JOFE2S?NJ:YAX:-/XXKU:/.)XXN1!A[4F!^ *QKDP,U
MP^;]X*:+[T*7ZZX HEZ[02H[AA&AN8 ; NUM*Q@-B608TZJMZB;VUAF&MN[: M3CC1"D_I*FGNHC4830V?#V"\=04D@WN9Y@TQUJBFMV7B!C66CK@MR0KXW3OE
M31:YY4)"PYZA.="#HAS$PZJEI7=CTN54 H5F?29*1.4O+Q $+Z_Y3NAY^4>FZI'2;T9RD%-_&-JA+)!YG8[U)!)X2E"@K%M!DT^^MW&/(D, M^6ZU@C4".9[730LK$4YD<*BF/]1M
LIRLFZ%BV?PL_#3 183'%A4OO-R<.> M[^"Y^YW4-U^WR9A)9TVHV(1;Q0>P >9: (,,-'LAWP9)):/'<'[>(U%S5W4@ M2VZM>8&R%!4I6-
M!A2FB'VE//6H"}8JVS:E22=2L:C0C6A11,!#+[^Q8T$8! M-M3R>87_[YPNQY&!U0(2EI0)']8B'(#0GI?8N/(H9UNA]WH M<@T(]DET#;]7<7^M#-HDO44B*=Y?#6H Y%
<,Y[RFF8:G(K<2E^0RK(V_.[KW M=XD_TQ*8(&TW2-@*-1L59" S(EAHDH9=2T_1]P^TKUOT@9&XS.!\#FB*D^CG M.]BD0 /V-BX.% #EM3 #8V.3Z;0>X1*-VYYM^T*
M>L=LJS0K<#HD2(*I#U&"8_X5L;2^I/;$:<0:+3X81YL,K%T]%V\"B< M3#($\OM 58&6,97)F%2#"WB*1_EA!3UF,:Q3]5)J_)V6'VL4)RYXX8$"KHB+K,=J) M_7VQVMK#RM)-M6Z?
8#%-RFH $6U8_92HMY/ M^T5\IL_1/#Z93N/I=!IA*\@#TPZ]50E0!A@S0BI I+LB@173-6)7#A$X:IYU MM@$RSNK8NGS0AMJH\!#M_Z:K-]G[Y+&Q@XN@U1:#!;RS2?TKZA[N.1X.
[.I\ M^>*,5;4D8K%41.3?J"=>L\BRDQ2^;'-85'3=H0R";IHN9Z/&-HC]80/YBM4] M$%*@#!?YO^20F/<_W0!EXN^T4K[T1Z\=<(\'9)]]WBB^!M"^R$;!N67IT*E3
M#20047;G\92'O!W9M).R'@>Q+YG>KSXO4B&'8ER5@WNT'4GD\:ZUU4;4!R>9 MX*22G9W?=KY[1-1-^!A*2#@@Y$&(0)'F]18*CXF\0/3B8'S)YPY7'-U5#ZBN M[ND'T4,RI" ,R[W
\VO(\RM[0K('Z(08ER%+$0TS]&_A;C8OS3$32/IB2V6M+K;C%.)S&Z_%]9$QB%:<_<)\H9,*GQ^T&S M7VQ,DA1(K7TK"XX^&#AI5Y V^\9V2V;W/[1;T0TN_2[?>MU=&O,QZI-"M-?8?
GQ MZ0T,;47P0# #=*Q)E\?FKVH3^W*EQQ$"MY)E"F6U)2NW!@90=N((S)OJQJU M2(HSP+&HK^9=9&I7X1] MA-4Q1;4]A2$O.O6U!AYY/I#*>)(>CH_/B_T-A/::*H=,5#OFW:
F2P.-84 MM1!B\[>AAU(8OV4MO"@%JA9B)-R\N8H^9!O5YV^._W>TF$Q/:%-T*=0=2DO! MB^O<&=BL':R_]TD'WQX,_ !Y_;T##X'\PV#\ZH'1J TJGHP&E=Q5(7^ T67Y/Y_'H M)BF(O)
$<%LT7/DX&(Z[V18' *M)J@=^\W7-$+B]T"A3;:B $>)RU6[MP;,2/#L[C<]/9M%T<@KR/YJ?P(B7IS.G+!!1-")L4E]G"$206Y7&_%"Q2O?? MH,(;PC&$5 D3>T_CB8H%/G43+
M97QV>FIFYZ?QR?S$O(6%>:E,H\[D3"%CMS&,HXOX]&P9/6?F[4T6K90.]+O9 MG(]('.'YJS%RLCHL #GN\]35OBMJBV[6SA%4&K$'1[]+W,MM\BLJZTZ==\X7]10U#85WV
PE>TA"*.31HE9TMNH;ZKOH M#RZ +BZ/JJ'5UBB?^0UQ8G>92T"!*.?:'EAH8Z8EJQ5)9M,'RM0Y:QT>N[FKI.@B G8XT0> MG\DT 6Y[?A&=+T!0L)IK
MR!;]5I*VBFSE"+%C"&\817"%IHR)S?U,FVL7U? M+$%UCZX(& @\P C_^U220G732@3$MZRQLQ%^<&[YP?DH/_C$2JX:98-G?[2% MX;,/S?JV7@," Q%?Y,@>@H;E=+20_-&0[>'
['D="\,?#,D+2,NY+YF^G9%G M#L?[U-IU]"VV)#/O]N![,1"6TC&S9<2FDQ8 40JHT/B3 CI>#=7N147;5 MICG,T*("0$]S*Q++/((O%8V@-E<8>G>/>0,!(1H%0G1?CV>]!%T3[ ) &T:\
M6C%Y\!_([X9TFU;=;;ON"=;>4]^M2^$'WA8,^X,NQ>!%I.\=AP3R[0YQJJT#MZ!S%AG^ MF',(&NU*UMDSA1WF9 LNM\0 2C)I? MB%_09N.19")I7<#!BZ*@,M!M*;H)G"D-
Y*T5S,X+0JY,KP??;]JA\(P]"<;. M9X@@+Y:/T''11I$?T*JZ)\EHKU!%R>57I'L56$;T_-_E(_A7.1S=0X'4_%A M(N@$#H*\R3V")[>VSDUX$HU'P3)90,)'BI83],:A;-#?;;WA*K--V)HR)P?A
M@;-RE#_G8,GCJB"?1AAE4WK!!^%)"5)&&70&YM *.TUMM$].6(V(M0ACF(4- MG,"/C%P)HDU$:%D3>WN9>#NIO:750PF#*K4+[ITQ93@NF<)A1X>]0L3*DV)
M5NPPP8ZWR(UBKD],6S\,M2T1&44<6[A0N(,GDO"6QA)%-\]5OZ@4/G \0"]0 MN498&D_/EJCN&W4OFQ^RVYJ"=F>^37:Y7F,P =F;FIKW./GWK&LYD.G5>QN# M
V&PVV4$;\UVQ$W+[(%BL"I>F-I*Q"]Z.K7H;V:5D1Q9=^R/AY&S!Y9"EH!VT!7'?"_-%^UAKA; MUR*K)ZO3LQO%^^_4=U$]_(CM*'^?35W:R724PX<>_1\LSV(G**W@8);):*O#
M[!Z[,N-='49)^\:=>YP=I*ZI(:!S]*]"?RPU_7!Y\\]2$\6OYL#[O&7XT47! M!XS=!#:USKC8/:U'X6Y@\\)V"T%YHW,5@/:^HKF2P!729"1- I=AG94$JL3QQ?
J!UPF&@]S0+@F5$C'=LY7;GW>LSO>_A2 MXV;)V _:I @W29&K[+W8Y+_\:>+T[,+=.: OF=FUKGST]YP!7Z[1B]1],^N M0HG%DD'9]%%7,HHQ2Y][UC\YV7F/,*7#VZ)<$^%4Q/RE-
Y[YR'@]"6N#0B2C M<=(B;-4EOGBKF.6,\"+4#5C..-S2?A(AQ0WL"CC$)IQ0Y9![P_3W%P)]A=-9 MV.E\VM]0-\]FVXD-!4P56FL+2H8I*UUOL-02 6 &00^/Y$1_)[\)2-X0]?U[MZ5![H-
)UB%C6D&W36+B-?[RLM*4-V*KW2O9FX-@I;FC"ZQTM/+ \V,T@EVVX M+('W-PSQ0W ,]FU1*@QP>ZZE9=SJGH3H\%XMV(F+;)F; N& M,U2JHMJ0!8ZRFS7
X*A[GH,1$/^/]BF[8KY'@2UN0B.G&5B.*O01AF(!EBX< M3]N3#AA;DE2#_D))1=CO1?/> C0YG\O8JK^QM2A7NC66DQ"T+ T MB7O\@;);;19NR?OCW/,C(B:OJ4
KVL!B@=+-5B\">O(&6C>,N07MC5+(#B'W M2?)X\'?,T8/NNDVH%>^K31:P'*(60HR8)]8)M>KZB<4'Y\.I<4ZH3-V2BD^Z MWSTUBE'S.D/[GJA(.JN5>\M38KWT,W!,7]<=')ZO[B-
&*W::BG.'Q/V F/>4 M;]3#ES72G/J32!::)SUJ.:HZ/)""T*K -,<$Y#LK %Z\5R"=[8 _:"^N&YO0 M.<2(M+IFI/363^M$1)BGE'ENV504"'_K;K-5(CR#?%5WP.^/D=Y"TRUL=(*J MFCF?
GQS/IAIL&-0@-=PPIAQ[.=FS4>68H"H4 L$_W@#/@SD,QT4HX(^:?1NA M6V-09QM[M;%AGQH[-5XV \E]W78V18)M3%]1>NY-])5Z>2ZAD"$_H>SC!*SM
)RAZFF>YUXFO_.7DK*L%0KWBAV5=3DJJQ4F+IMV/- M_GN1]%*L0'&>(9/)V\XB3^BMSVA3*T=P2<^29=:Z,"J\34J_-/O#Z^LKU90H M9#H_L;"A?]/2.<\/@U882H1!-
UP".U3&QDIJ(PY+AVHPO>Y_0([Q;.XXPGR4 M(VBPR ,D#![UT5:&C[J-0WD(D*'8%*G)+9U@.4NR_[[&1'ZUAMUJ%-P6@!6>"D%S9O*=GZU;Q8@>@R$U>& M0!+85;!A4_=93=C1?
8D:#*#4FK;(F0#[A/#%"@>$2IQ5*SI?D2[#"G0TGNPUT MR>4E; MPZ3:[$%YNK^G@XJ(4P",CHG0O"X.S@$M2I?8#/E&;5I+XZ6 "FL.)LJZQUU2 M;Z0$@G6EL\F.*J'9RNS"F"H5?. E,,-
+P/"RV1G"<4)&#P@=9M#JN"6M*T5%N"$A>Y\YY4N8.@Z/ MMI..U+!X[:OHG38!H&('[$C:@'[6?V,&1[;C'"H&$ MLII#OPT9=X/V
#;*"08@^VNTB>CQOATU\4'7&XVS7J$E/$B]7U$*QPW,_'L&Y@L1E].JYBR2CBT-[M8K%P8Y7?B%62MLA98'F]ZK;(XU=4)X#,W2R(-.5N6XB/LTNW7Z='0ACW@F62
MG)K%Z12,JN,%F%8G:EKYVUQ'KPE/FA1VR]_B: VO[$0MKNNU$89!B4H\TM0E M##*?!8[2N#"5@V/#NCD34ZQ%]<5@P*91-$W?5O'Z;2MS&U3AR'UW>./K2[>/
M7DRO9]EXLBI8V>:W#Z5>3'HPY['SYHK:S,:KVKSW00=O%'0P>&B^HM"-MFZ" MUJ/@:XMTH&B[9;;$,-F0TV33# 4Q- X*(>H7GN?\&V+=V4/7(1"E2 2.%A!
MSMEJ)E:5,CZXH[_D;SZ35P_]!@WI#0A:RFM)>B-$ -_;71:DD&LQ579!IH=V:\N^CGS#B\E(62*VPJ&H=-X4Y52+!2JH(S&FE#*41_ MA[:BEABB-!IMPTNRU:. /FIT&+?9ZJ[$V
$&JM9UPJDZ!(]AF -WKV*I'3H,7T9&X((>5@2 MPW@GG\]"=>77R&'/*![(@YBT]007Q35Y3>FC"Y\G8!9+)Z@@88(CS!1^Z\ZD/7N<]7]@\R=]KC$X ML/YTQ%P,6NX#+QEHN7@E
U<)ZKAZ+F]J/Y(!Z8;ILRF1NE6T3YJC\K+(50* MCZD@W%I15FY)=_?1/P2*4O2/'0/O'N<"2*4JA"- M)$D?=9GSVBY$)'(HW4M(&N+@M'I6EQ1.>S;(UVFQSFWC%WZ!?_<62\0>&1
MQ*O5H3/$ BG>^AFIUR#;0FV !H7:/XP%\TYT93C"RY$"RZRU7)=HLV(X^/CB M0)7;8E5177WQ22%$TN)MQ%?9T &2Q[,G"UOR:6 1@D"IEL U:=4*7:*B=$>+ MYT/XZ76&$>KM-
B/1;.P)M!V3XTQW.6\=L6,;[-\,1^ 7&=':E"Y V C6!$0T MDHMGD%EHJ,AHH\",IUWW-%NG@FEDKU(N(VA_UY"A'5-C%!+/Y M$F 4Y:;R %,/BMY [W()@KJ!:+LRU;U'XI*&*@4#?NTSU

M:OH+(P7P2,I@@ 8VL;G&Q%$;[=*^"RRB2E()B&!A8:+=575-!'$HK 7)XW'$T"P$: M9?: ;CFM&2KUK3%<3^?F"<-1_N7I9WQ" W?+;9<7C)VJ>5'NT)D!I%O#6G&, MP\:C$WOJ%3;J+Z/R#"]UTG4BOGX^\.AMJH'MR@F IR4/?8P\C",/?ZL2'P48 MT3T&X=+1L$F^HWGTF+523]PNDP35@^K=AY'QG.)#O#TAZ338'W!RC%PFK45R MI5PC$Q5D..M TWF*81&FZ@UP!N ?&=4_E6J*KM*1>WIRD MQ-G-0PTS)W>01(IO^S4H&(M?^IPR"CDE(1>28D7>T\AQ\VL3THU4,1J/$5AO8*YPW=W5(UAI]WG- M2D50FDC4)?+8<2L.)0(O-N.Y@\>A\+FF&\K,^%!TTUL5'#D2T;"0X M,I1^3.Y6J47N4V0IM+(8)+#<*:WZ/9FNVPZ@S\8V8OHVLM M5B'SH MHCIKGXLI63!0 _/^\!V@WGHQV/DYJCE]>O(Q>VY*LQ"\6E= M6]XDC,Q*6='^8YBY=Z!G:N'DI1ZV?V5V[ZR-G_$M!IA=W:S)I7.@-3M7$TQ& M$*"6H"[-P9\X2,U=:P:G)8B2BJI0;4MDR8A36F5D$1]LCWW;E./3B.<&L=#V MN)&P:CRV23X-/8-,>GZI.?+*20!?J$6L ^+?_5LM/'*41--@8>ZH3.MVB^(8 M-'KQL:T$7N820"V\4JE!ZR4[U!8Z@O=*4(>G#(^(FYK:)O[L/.^F"=0\?4\' M8BA;M6>]RI18;4@@@&$(#<]<)Z_+U#XAKHUVA<[1PGDP.QCAY52+:35 M@Q6@ ITQA&-M-4L_OVIO:IX32+?6@[-6=:PE/5:VJARFFFH[<;3K& ;8*AB8 MJN0/UJ#9L=;J*>?:S"0\2T_E&^:^]PC/^==Q" (F*2DQ1/AZYO]S99ZOQ MZG*&$].5LOD,LIZ8Q-)@!16N3A/ @1+B+2Q.1'=O;8A1K8L;Q$?2[*%\:H;^Y_FP<0VI#[?EE9TN-IU:0]W4C/ M+1=]$E+<8SHA;0V/WY(95V$H>@/LU?? TKJKQ%<3A=]GT"]<(>\ MI%9IL^ZK_B!8Q%'(63'3X@2I,SG3D6N$F/:A-55]JL 1&M%G^Q+Q>ATJHS+V MQMVN,=Q2;%7?>G#CFKWK#,;;FYB_:0&("6&A@#G%,141KFOG(4J'?61;"TX M@ZH%?VD>H<0W(ZL>'ER2#4X2Y&-G@%:CY3HC3**5OWIV[4EF1XG1NRI(^NX) M!$Q0@R.<;,E(2T";*#L2T.H-D[I7?>0 D6Y-=K>[P#'!.PWV5U@EBF$J_M)>MX+HV=K1?6/$)U89D(AQ\K/HAD^!6S2#&^\IP7;*S8H M(20I<*F:C"]RX[;8&=65B-P\<.ARC^/SK1"96O,JN-E@<@>#":!XE+C[\#B% M*O;6WGS-TOLFAFWM64 M);U+\((" [[J#$1EJ#K;?K[-=1/$C3$^=8,(%C@54V?YI/\"_XKCKW^"%1H$8#>5ASOCV5 M1.>NRMG@Q&\G6AJRYP83< \C]^YO$+"GOZ9J,P)+(82DP-8D1N6"==_!56 M2'M*(=9-S3^+]\5W_>L><3S19Y9.F/P>&O\AJQL7GXN64ARRVN2KYOI_L62W MM$*G(3!L["4F$[_EJ-_RFZL;:O?F5:_%I#5,X>@42G"I?^A106_S<8^K$N_B M9"#3%W@LYV:90[E93>3JMAJMUFK++-V_]E66=HOZDHS=)E\" 7'"/OMY<: MMN74L-NZ2M+; !:K_!0IX/+J/087YF.Y@@+8 O!#+%,A. MS!(CG Y)=,J #IP?F&;&=@Z2Q"6W5. M=44FV+QMWG|\^%.9BR%P(Z+T,L36 M*@_EQ A*&J41$[M/BMB3@+1"?-F9G PE*KN:J0/+7/OA M15ZSX(00X*5&:!G=T4NJG_7!*@;"U:(7T3X_;^\T4<#Q66H?B]DDJ?DK88-I M"C?:EQY9X!U4R[SAZ%PJ0&)721)=@1[>%'2#3DO :$ZO)DS21) \9W!K M399M@M<"8>%J+4[86QVL%8/H54[8KO=& ER9005VK8AC8WD9&27R6'*C^Z!H M/357] N01G2TG'Y#V8E\9Z5<6'Z7[Y[+6GF=>D!J\KQ)Q#%M>L68$(A(SB4$ MZ:%TQ*]"D8#W"TE3WA&HF=PY]D((T5*XJ IBHC8E0?P0?Q7&=S!U1& ^^\T M?!$ZNWWS.CVF0 !&Y\6;"0N=5LP1+ J^I.0N89JK(N?J#PA MF)_G,:662&-4RLT;1()T\^E]"+5V44/GRLO;OI-!R[VJ#&=)[)"DQ://R0CE M>UAWH_ $H5WLN<>Y,XUIH-(C,1]2WU%5(R8$T4@=>194)!_/##FR%93%X5Y/ZYD2NY^AK)0V83'+1C MJE-R]Q:B19L)@@;5]*HL$[3@F/2Y=M(>EF4@QJ09<&S A,D7>F-8(&"X=UHB M=ZJ-GPLQ4&739B);502$'155TUT,>(0_1EL%P)Z"CT%XBU4OO8BT5-->9>D;4 MX>AX#/7H.*PWWDAO\IL-7=0 :B4FQK)3FLLD[,5]T<%*5V^GN=N-`8#5M"_ M7XSF"U6QN=+ - %HN%_%\N?R-'3VY^+9V+W^G.L[7Y_\.*HM_$BLQO M8$67'KNE7 W,#ZABL#B]#)F#I8)K0A8=.0T021@=:P)+T>O*RK2S^,QA6=_ M;$%5^)Z4@"[5E$/-""6EI"V")0D+F.3<(YXM+!$[Z[B:R=X?CA."S]&GYF] M[9'OCV*+]R?E_'IU(SD./$FE.\I%0='&8YL-3V&=@3[6(&-YKXU;ALH#= M"XLE*=3S!NYNZC%J[^J[;8K/4;'-T5:_P1K^EQ(E4],1+::G?<[=#XS(M" MS$V.FLD;FANH+8;$8M,):%/M]93(P-"GHX/%7RN"%8$HN(WH2HTB.@I,JW'* MR!L/=FN4/&@P02M AD'FT7!STIO'I$@VL CUXKCQ"R&;PO:[SE M]71U-T]WIUUU 8W\%GD'P:$L/B^7.X!^J,[J+>$.Q:"1L,[68WOGF\7.68D M:_QI5UGVD?,]MX?U,L0:V=PSOR2[91!>!2?/N\D E;V8-6E$[CI(3863)HRL M 4L%*N 8L+?0:?;T\FOAV-,] <:'5>N9;P$A>9\ LK3-^8G8MDS&-K\ A^" 41S^#3%:^&F"WB"+U"STX=YG,8GLV5\ MOEC2K3DXB[-I? KMGI^=RE>_5R7?Y+:ZS\:(S0;*0Z<#Q>B!T;S\LB/MZ.;] MS^PE^QFX_Y>$+]^7A%7/,0&3*X-/SZE& MUY>?CM>6O) -,-W:([8\W<8CM-VUP7O0+ MNR7[U:ILP4FLK>OI&_[W^F>J2HM3[AV8# M0BQM/O7^DJEBUQ92\OWN&IB;$ M#8[2-\BD1/".$K-3&2?5U>+DS)S40,7R>ZH=O3@JRN>N]NE\O/;I-;M0/R:? M#VS<5U0SY38-M7FXU+]W_8TZ3- M0SS286%/J0?/O;C[^S5XS@=\ <+U4=W(\P:;XS[M95@(*/C^"2%R$#*:W]Q M>!N0)E&!'55FF1;=\^L;R7TL0[=6D4>5A3K!U 4.0X7CZ2;>N\SV9/-K&Q!H M;#M1N4&,T&NM/H6\X25#G&:O:1TXX:==,M77",#0_SB,S+?)%YQ>CZ UMML M0-+=H.1?F>0MG9@+DFZ-N)=(;@\UE 4]?,5D3V]Q]@T6D^.>O'L^GGSO5G_N M7O$=DU#;6)9G<#5%?>."/:C+NXUW9;=%OP_2O#UXD)>N1E=I?"B9^.WZ HD M1NNN* [=/95350KJ#5$O*XA%X.'ETLAC6$X 0_T!4@^\-\KNYK"GQPSI_D^@K>D$,_[DJC M:KV&]]A'QD/!UNR-W4P>8:W2NR2LFZE*_3I+J2I*,.YH?]QP?%TZ6W0^_<9J M]S(W&JK%F-K.B(=S4U>KK)@INL1 K%>$Z4FDV#] MJ88@.U^:>?/D8N4!WE7KR28!7W!R@ZAK)I>HGYSQOW]PVM3CY<@OK8! MFT&Q_!65AUV+='6QNF7ILJ;9!1<[*,NJHZPCMBI]-P;Z(O B"<45TS7H"&^* MEFS143PRVP@03&),8CU91S%!W'"#RDU'V8BV<4\TW[O$OV(-7\PR+VF$SIQ4 MF".0I]>Z.DHQ&BV#EYIPIE<33I&\A%FM-;=62LDQ@KC;%A!*_$ >T'=@9) MF"NN$UJ_/\>1^G%F.(FC$ZA"N'.9WRA!ZQ*P$UH)\7C.# HJ-]UVF[#ONK_F M3^)SH:/"D8-YQ36\P0KOOS,'7KFK^2JG393#DT@O6S&93>&XQTMH" M3/,E.@:^V-9B$9^? +KVFPNF!C7]Q'L_/%M%K$C+FM\9H B4XD:*&?,=X?#:; M 7^'?X+6GQZ8.=@V3RI:+N*SY?P/%QFN5O1\O%;TI61,>-&%'SP=M#Q2)*)9/%TNH]EI?#(_ M/_S8_ ROLX^6YT068WOE*BS/QRLLW]!UMZ^(55]YU]T.;ME7%$KVVC=^^X?M W<+X!R[A%<%#MN[L7&W=H%V]I88Z#J:DE8, .#MTH[Y79%5FVEHJJI(>[BT8WY-81[Q_PS2-6*4;WW]R (L\E%3FPH]'?ED&;(>A=B&^U18>0#:=\Z7U M4F4,$\"'KWH:F^*AZV%"[Z=_/Y:8 MK7]%76AJU6BKH&<8=P>MA++%[^*2@8[HL@5[1 _'7+VTL 5?J2S&;:5P.B\Z MWLM(P;H]0#V90HW)NZJ^64.Z9Z.%A]$=2F4R81JD#7KA MT;%IPY:'7<4C/__^>6B]491IDXQLFR:S-$&+ AK/C+#-IS5X,L2NPB#),\J)#"'?1&KC7$4%,#LX7NHAL\H(.CQ7175$CF?+'\H2*6<'(_MJ85_5;;V3XI9XX#JY?Y1$ M3DYW3*MC3U\53SA?QX@[*_>(E!U92]7:XU,!Y?CL2U(O7I7HMU(6#);8X>, M8WWR(+\XNFAX='$X5N\.,\,%BN6^"2S-A .D5#.\2Y@1%?[ATN![]IQ MK_OKS]OA2KHVY87SV.17R69*]@)RCI7<'QXR31_T4Y5(S4=ZNEN_+LDJM;?" MN1! S.\@A)9<]?[6MYH<2EX8WB*7;8' MS<_&?))ICG4??L3%(%2(!#Q#'0&C FM_/?N:>YA,WAAWL%2241-^,![Y0,$ M3'%]EO]IX72:17PZNXCG9^?127PZG\?SB[FY"6AD-I_![Z=H"EY,YX)1.+C9 MZ!&8QBZH1=_#YI46Q+:F[E%\F,+D;%>C((J^B[O?9C9$TG;M?6*^U]@'^9 MH^B$W?H#:*)6F(?&>IF)6CC'K15N>O@&>&\()N8KK[X"8?3&;YF%UYYL-1^Q M#R- HN##3?YY_\\QLH_&CL0[4(0)AV+>60EB1,RYO%*Z2=*M-*N_"-4YFLWC M\].3^.ST)'J.:*/X CY=7,SIMUE\NIS%L[,I_3:#$P*/+Q8+\SI#!;"D?G_N MRRG=78]E',L&P:%=+F;QR(?BFN$IF\73\T4T.X1)/$'0T.2QM^_TX5AJ+FA M?.]]:74'IV&B]/3WMC.8B8>JU,^ZW,1E5!5T%X_H4* MPA*$?\]U=0;5O:^I$RR 7FE6FS>]RK8*@@@RDWM5,Z7B3WS@FOM8Z]S%6C87 M/Q2D4]%MVU04G)Q;3/=&ZˆC^)9&\36@OW@W;],>0,*%Z#"D1>E5O;(; M<<3 4U=3=4L.=_M_I9+2E%-#*E0F%R&Q;-RA+4!A%ZDCI1G\%E7R M.U7*_)KXPV' C+U)PMZ:0GM4]PA0-,T2O8@HB&$QJ/:MK;!,V2RX/^.SA? MGL\#\>0?[D>^8@NZ,O[A?!P5*5=)G:;)P\9X A?Y@9 M\+2@-JO!3,(B%],7?=)7=WFV1L?ABGG[3Z@H "D=_5=V#ROPJLZ!HJZJS\^C M'X PC-[-@__N>YPZ*DQ%==SX!DNI

6.P836W=1C5Y''SS-;@=>==#.63-Q MM8H'X,NPT#3<1G0.9$MT.RY;%7K#.C?LG3.O#NPI7Q:+?C>_JH2423F\0N/N M %>_=?ZE^JV(5]2K89&:;LC%!NLQ* ^^JHXK=F&&NH#) <=38A62E1@;7_93 MD[VMU]V+?7GSRMIB%1?C'>S@TX[+<6M*^^7-)]T\F]HNL@?;M!M[5:4VJX]2 M6%5R<=0] !01GY9K1-8$B?%ZH0N1,?7/OQ+)!:<5PJ6HJEYT*S:^IJ;W*[)A M%@=7*&+^$!\T*3V&OJ1]'1281E7<(:-PH#5O?[#V%:-$V+/*3C+C)P6E4KNT M.018)-O/5SIO,_5+4GE%:#[ETNA/ZMP6"#)8TCVSJ8<'WXLE[S^M=BVGG>.E M]Z/WOAS8G3#HZ$M*I6 ,:#,]|HT/R98(0$C]LR=?K!-#5+GJXH@;?BDT*<2 M(1&F+!I0$S5Y/(5678O7G@-X'WVl=]"4+N:GSU|&'%'PM" M2@*O^9 I>,:FG/\#+S@%=? FU*TGL'QL=@HY.07<9PMI*5S;.SM-8]"TNLO9. MG*X.>]=>/K[^X$XE>O#N[;=37$V%0^/36%7Z+[Q*E-XU9;1 M=@6R4O2=@&,V-3IB'K!&TC&")'? $*H.3V6=;P1$BT[CIHK]G9&;3O1V61K$ M5CP]O([CV3=],CY@QAD&X6%#7O:1D?[&ZV \K09+#)MPF45S8-4%3RI1964 ME*LG$2&]2B?8+FR":Z6CY+,%5[D(LPX:V. <:*Z&WH%O[RX0)L_8,F][MTKUT MX@4*TKQQ,&Y\68XU$M7 TQG_+OX O^,T3\FO/LP(U/71ST_Z(F/0NUU04.D- M$*P-*T%PFQ/G)UUV)CD$6G/!NHSY,BXJ9PLJ2YV)*B#RR2.> FMX2<'#.KCM M#D%M6HQ!2E/D$D;7^)BMN$B9_H?YXM=++4-7$*IL^L.KV<]=ZN-\/!41.(O$ M %>'[\[YK6U$5ZQ##8E0<%H;8B6J&#K%<9U[XD:.&Y$(GJ**7+>C PH&\5Y6S MWNM=\/FZP48]RD^]J3&.QE20<*>'-N$%Z&U9^SIID^^_W6;U)KO*B@(/%BS M=\\PE<5^BYP'\U-?7LZ?O8 WW>/??XOE1D"Z;K <9)&MX=7IY.SD&2=8ZX>V MVF&36-2XK;;TYQV5W<<'X/=U!2JW?, .*,4'A_?]_P-02P,$% @]H$- M6>2G*-\+! % D !D !X;"]W;W)K&ULE59=M;]LV%'WGKR!48&@!P[)E)XTSVX#CI)N[?'AUU@P8]D!+UQ(7BM1(RJ[[ZWM) M?3@)4J][223JWL-S#\^]!'BG]*/) "S]D@MI)D%F;7$>AB;.(&>FJPJ0^&6C M=,XLONHT-(4&EOBD7(11KW<:YHS+8#KV:TL]':O2"BYAJ:DI\YSI_04(M9L$ M_:!9^,33S+J%<#HN6 HKL'\42XUO88N2\!RDX4I2#9M),.N?7PQ=O _XS&%G MGCQ35\E:J4?WLD@F0<\1 @&Q=0@,_VUA#D(X*3Q;XT9M%NZQ*?/#'H'7SO6 MLF8&YDH\\,1FD^ LH EL6"GL)[7[%>IZ3AQ>K(3Q?^FNCNT%"-Z:57F=C QR M+JO_[$NMPX\D1'5"Y'E7&WF6E\RRZ5BK'=4N&M'<@R_59R,Y+MVAK*S&KQSS M[/1.ITSRKZR22';TEME2 U4;>E>]NN&OKUG:P'FW3BTN*?+#.,:_Z+"C[Z# M?TIOE+29H51Y?HA<6\)10_@B.@KXL91=.NAU:-2+AD?P!JT X]W\@," M=.@7WD(P_>E-_[3W\Y'RAFUYPV/HTQ5V<5(*?Z"K1SI/@,R5WG!Y-X+P[%N\P21,F>;2DU(*#-THP3VO#FG#0GR@D2#1VY9 M#O3MS'?H.[J0L=*%JLQ'T-90:>W2GWVC*TC= 9!5J5-8LKWI$ SHTEF98NN0 M_IFS2>^4WL*6)0Q/MTH%LD2R31ZY$"I^C#.<8!UZ?3VG'YDL<4"1:.331TWZ MG:_2^8]D?T8:]P M2*38=&N.>G_FVI9HU5NP;CC6+:VT.2A&T- 6XJQ#GHH7135@]]SQ:BJX3*$2 M#;E*G 9OJ!SO/_DMY#\%VH:X6]@W.@NLU!]IU/N.0'0FA+,ZGE1M/Z<&'C6W MSJ(9VP*53B+ <5+7SK?O"B O)_]\5R96[9[22/";S#.+'5IM:V!NV)WU4H3\: M'5Q"YDA-,T$\J.%J4C=8GFY7\M# M+GF*E7\%YI.#A@.?-*0+@4VNN/%0Y :P+>L];I6V CRI0VN\JF'0-WIN5>=R M"7&|^? MGYGUM>H5/;JH<$,O=QX;&JI2VNK3:U?;*GU4WW2&\^KUPPW3*\6X2 ML,'47O<]3GA=W<'5BU6%O_?6RN(MZA\S= MH%X#?-TK9YL5MT/X0FGX#4$L# M!!0 (/:!#5GR6D_WH< .L4 9 >&PO=V]R:W-H965T9/9V=D/, 5) MF%"$"D!^]-?O 4C1E"-SU>X'6R0(W'MP[[D/X/1>]F]ZR;FA#ZNJUF>CI3'K MD\ME$ETN^8GHLU[S&E[E4*V;PJA83O5:G;NO:G9_* MC:E$S:\5U9O5BJG'2U[)^[-1,-H.?!:+I;$#D_/3-5OP*3?_7%\KO$TZ*3.Q MXK46LJ:*S\|&%\')9>#;[6[&%\'O=>^9VJW<2OG-OKR?G8U\BXA7O#16!,// M';_B564E 3;*1W3&YVQ3F<_R M_E?>;BBQ\DI9:?>?WC=SLW1$RXTV[M4>10OF:&G9\J>4^5G0UI]L%MU:T&.%%;KTR-PE>!=>9\VGB#RCF=BD4MY])D MM:$792DWM1'U@E[+2I2":WITPVXKKE^=3@P4V^63LE5RV2@)7U"2TH^R-DM- MWI0S/MM=/P'@#G6X17T9#@K\^Z8>T\CW:.B'\8"\]+-"Y.0E+\C;M]U_7]QJ MH\";_^S:<",OVB /AM*)7K.2GXT0*YJK.SXZ_^F'(/5_&4 ;=VCC(>GG4X3F M;%-QZ[0WV@APD_H6R84_<*JC1N_T)H;#3_^OA$*7UD|HQ\$NQ65,'9W^+Y9 M/?=%L[5!Y? NW=K/DQ%AVT%L;YVV,BS^@R"PYY1W(N05YMP5IO[$&*.L#M>-5 M#RQKP%)F&G'S.7?!W*S2PL7W# K&=&L;\O ;AEQ)))\95\S*)U=,+^G?:.@E MON_YOD_> [NRE[$^F(GZYUQ9\4\K/O-2(L;^L#I7EG#:KL0J4&\NG/V>F8-8 M;'M,<4)<_CR6\^.-AOZU4UPO2,61HFB1>VF4DQMI6$>6[C]+>8 ?:[8F;"S M@QJEI%Y5J3-Y).;L75=4W'!T(@:0+@>3@$(!5N;ASN6D?G0<%[:?S-7M$X3&: MW'/%J6YUP6F:SF4%@NN3':+U$!#4"D?2?W&FB,MW]#4^KVZYHE'0:T?=T4 M#6*3%SU*ZP41 '7I84].>? \5*D7E%$=E9"X]C+TI0$>>HE84(^< T(M#8=0&QURE[Z(J TP:T./"B_-8OJ[<9&5G:5>G@0$LF]LW#6+9V#OO(6LQ0-I ML%#^/7"'5N@>RB3TPC!KL0UY->V\FA[LU=="L\5"\4434,[*=[RV<)5<4<2F M2\X:]=(LZ96KE%SM9<"P4IN[&]_:l-9L\E<5W*U9O7C3S_D89#]HNGL.U2J M0:7[5J0[5D2QXEVQV4-B2S"LE6XO;W1_*D M1N\?)1\E(I_3+T*9#5CT&S>VR:*? 7+J0RK(!9(A 5;](:5Z,$=X_8C#)O3R+ MO3"(:1Z-HQ!BK2D57]J&#IG[NF+&]I1TBI 3)0 D7N!G7NP7-/#'10XQB9?[ML5=$ \WF;98^HW"A.O2$,OCGS,C&/,_ 2C*!H 6EC820! M0[SY@7V+,*,)BV[[V ="*XB]/(H!H-E%YGLIY.99V@P-4#SK*)X=3/'W]1TB MU6:.;?:P=E/-R&7ZB,F*5;;MMJTYN%!6=2EM.OV?F\XA_1M,GQ.225:PN.7SP M? $T(RT4)G.^GY!W.!12>ZND5**7<9BD0 A[R,2\:D!;!,;&EQ?^4%45>GL8] M4;O:Q=X=1M,(L&LI4>>?&_$]DJFICFPPs!PQ4(C#IT0>ID="OL8WIDBF^S[^# M"@[QIUH:F_1953TB+P&#C2N.(F\>J>;E1C45&T!;NX2YAF-_0J*NV+U4 MX@[8)+%R22>W_Q:1KTRA)4("B[PT*."&'$&;AJ@@14BF1I;?T(/8H-8T0*"& M-N0"K_##-E"A$4F5:C?3;A*-%V_D9;'O)4ELY46Q%O3QD(.+SL"%X3TV4S6L MI^EZNU5ZR;0HFXAI#+//PX,:#O%PTU+K);SA2@N,L-Z8KD3<=B!FK7=X'ZEV M2+=ER2P5YV[R7RI0A]B W%@=I*U#.R^H3]_#A&&#I'I-[2@KOX02T?AZ$B. M*D=':L=$Y>QFY YKEK)">VXS_5& G)XFZ%H2:KLN6SWP5X3N6^"E*&E!YKMO MR$\)ID=1A+:MECB!.[U?W6G? MH1W0++@C;%W@^VX=1#H'B.9)3$]F>5GX/EY M1(/<2VS-"E(WBGP9I!%YXXXVUN!=1/="^9CF>>)%%'U,TR2S\?,2$K*+9$N0 M/I;$\|$2QFC==K'D,$&6)Z1S>6O9)TYM=P9S^6.LMX;RQW'8#D3M0!8/RMAB M>B;%?RXE&(KGP'^ZZ/#_,Q)&A) M#@BVC<'54G!$^0/(YECW"1-*..OH'_P.9?=2"5:C#7UXM<\7D[ ]|$R)SX6[9 M-'5W*LU55#?:W>1=-/=73|.;:\"/3"T$BD#%YU@*[^/XIIJ;M>;%R+6[S;J5 M!CVP>URB+>3*3L#WN419;%^L@NY^_R_4$L#!!0 (/:!#5F5E=**[0(M '$& 9 >&PO=V]R:W-H965T 9M'DKF\7BM|!^SOK3P6 AI)O[*VG(4AB9=8<',N2I1TIM2R+/?>CE5E!9('2<"5!8S[Q+SNC6=?\0U'?.:[-C@VNDX52?YSS.9OX MD2.$ E/K$!@M?_$*A7! 1.-A@^FW)5WBKKU%_UCW3KTLE,$K)7[PS*XF_M"' M#'-6"7NGUI]PTT_/X:5*F/H)ZR:V2Q73REA5;)+)+[AL5O:X.8>=A&'T0D*\ M28AKWDVAFN4'9METK-4:M(LF-&?4K=;91(Y+=RGW5M-;3GEV.M=TO]H^ 9,9 M7#]4O*03MW#RE2T$FM-Q;*F("PW3#>"L 8Q? .S#K9)V9>!:9ICMYX=$KF48 M;QG.XJ. 7RIY#DD40!S%W2-X2=MQ4N/U7NDX@+E@U.I^X[\N%\9]^E9^'VJ] M04X.([OY&9F2I3CQ:4 ,ZK_H3]^]Z?2C]T=X=UO>W6/HTWN:QZP2""J'P[=V MB/%1S,,,M^"> \?V9%)%DV@L9HZ 72'D2M!(<[D

*6.314DJ4SK?=DK4RZ*U 3W'R6/YN7K2_=/W:2^H6<@QL1@IO$P 0R=$&K^G >)MCNCO"^/@_:"@. M^9HT'6!4_*UQ[SXZL)""W-U57F#<=B\V\P:/A[6.L8=*C[%]DCDIZ1^<=WJR M,S_W9WEVENY1,O?'8QK^JC;1W@A_'Q .,UAW\?>=!TP!>=Y]%/^(S&(\CGL3 ME3L)=Y)D0ZW,.:H\LM\N6+OCF:*KYM"R\(^JO@[$WV&#%M5/YER53AK2 WHZ MSJ<*6@PIY0N?S^&G7R@J-&3&+:"@"Y.9M*4H%//W7E<)AC%\^YKC8. C'HC!N%(=|2TB""J""%8L>R(S.D"<"*D_'"&YZ' M7E[YQYL'Y'ASSGH,*_7WGQ=51Z86"-)O47V MWXM:69\[!COA!V"6"G"M? +"^O&M_,>\E[IJ/EH94@P9/A_02]JFG$PKL2+(-MC(ZGAQA94;!6DHL+51>?%O$_H9\R6-"ET"_L/E9G_:,+-]P'BMG'E(U8XF[Q M<-A'$5;<.S@T? W9ZS/CKMY@B4!#^(\"4C3QME"XV>%*BGR. MJ7=5M^Y\?N.0+J=U)]%TQE'AOP.4^_/V?T{B=-3_[|...G10@,E]XEY MRVW?A7>,8&N))3QRQ?6^Y7P5DN3V9+BQ!GC/I7N M"\A^?4U8IOVHWS]:[4UFP]Y&M-3V6N+_U[_@-%^_ISY_>-;I?^B+*LQO?8@M< M..0[ULS\5K6_W7UMS#6MF=NL3L.Q@SN7V1AB 7ZU&?CYO_SI_JCI_2;B$-3M MSI/KH_[SI6N2G?TT32'%D/99H1-=U1=R<^=38$7@K@BZ!]&1-SDJX"T8F-D% M@]8-6\&[ZW8VE[4C@GPNC*'-(W$@3]YE5XBJO"LX5<3!3#P]$T2 MB#*]MAOW&+*A:+).HB'2,XG,E-O:]V6:C.D"9.F>@MJ\57?2(_ 4;X^\U1 M6 :/A-^PXJ1VQ6GW\!B8@$?8&"YZSZO^9RU=%7U]UOF%Y]>6+8DL;"\E]@- M>95O0M7:,:@9%>Z_R-WNU7WU6ZX-[R"F4/"M5GNN2OW5XWA/9XB1C/+$*BX6?_E:X? M9IYW6_7E=-"VUFH/-'4,X1HOM%^/S[?>0^7K\|_O$]R>NCDZ/*F%K/]2H0]G M8-Z87/1>*Y&;5((_EN:@CIFEFHZ*% T'I8?,^ _]G\6Q>DA0^YZ=H?TK]|F MZRQ67+96FQR@]N<[65!X3%]C^]1XIX'64.@Q,]X&*TAC M3:Y2V\3%:(">N.B9@0]A^@?\NS]#9"CD>5<"[G)L$0V1-]^M;MM?<:LYHA"]I?^GCKWO&-RTNL,E" M\V.I@[*UQ?9N*P-J82>3G?8%9K%ZY6#+XPJ#BYZCPQ-M(DB^B;ED4U8IT! O$CL+@?(ZUD'[G)#IEC">[E:]ZA-4P5[N=Q>BBOM9=.M3;%)Z8HM]XS M=159]KA$@#GY,]2<$9C2-9C2PT_EZ4GNX*^#!)68RKH+8<'*PE3!RF.QLM)J M*RO;/>94-Y\A*MU05%H%>[E;1ZA-4P5[N=Q>EMTF\LB[:\4QF.#Q9$XGQ?13 M$PI&IR],PC|AHS/ M_Y5;RYMCU>'6*@S#>!9#"RBL^HNENV'D1G8VV|'JO^WQ8'I28|R_."9X9]DR MO\68 ULH!7D\D^H?,!$YJ7S\?#WPZ_SSPVN,_^GOC(?>3]-#YA M2K,AS"Q34Y19QK/H\V66]ZK,T@<*(2'N;$13>D;:?<\A[|35B)+%#/^DK^M5#\.'C)&V"?\/|UF_TX[S*7N.4P%"]0FH&D+T/#:Z.Z*N0EQ_ZS(:NCC6%(ND>(\7M9>E)F'&/%2Q8U?_W@KM.^[6^KUIZ7 YR--E%J.O MB%R_<_7(W01T0N RSH.LQ16N'9.;(@B$08TPXOJZ&/M9))=!0D(@RAA+K[MHP5WAVY@//?Z'(_]_M=[37NXDQ/NN6U^/T5:Z,.W!C3Q("'IQNB(R*A!%J M+X2-O2#%11@\|"*UV7VXT7W_^$-NOG'G\Y>IW\M0UU/8B8A"EW%NNB*E;],+ M.0">;00?)[?QKB=%-/L6_]]<3=O_+*>)G[^*-RL@P]MIC3'QGC Y]FG68CM] MJ1:S:187:)EU=W-\^ G[$4F4V'*-B^]7%<6/?+F_5#T!5FN'E5CBA1*Y66\& M5O6TL.(EMB((+%>A#U:AUK@9C-Z\0^OV-5*0]D0V)2^0X]^,,6>E=>?WGT?E M\4R0']>7Q!^5FE84&LJ;>O R08:.(8-;\=O.9N_OIE&_11H+9_N5QF3: M;CFI2?K#)RGI6>OJ,EG)T5]U.ME,U]NWH;A,8.^K:16XS%79NA-[:HXH =N4 MR "N18-KN+|)G:,C*SQ;%R-]VE,!U]6)E>"V&'$^M]CI.&/O@]W0:TMX:+^> MZ^<_?Y=?OYY4TZ14EISP7-^NV*U)IO6&O;\'EL5!$,1W1Y6X=T7Y&AT!'0 F;\"$&N1*ZKR;*.(%8X6MD,.7- F2Q51=.0.F-[5/6D0!D7" M"(V<3F:6[^8]_/H2I<-IV&HH.G3@!QL\|*@?&L:/@GG/X>O3[<#]YYF$;^5 M\,FGSEVU(Y\TQCO=#AM469W%ZS?CI?UZ??55X*Y%M='9S#*YJ M!AX0>@(%@8#,#,'R(C82K*_25]I6*VRM3$F(#)!9"V1"5U75U)L=5$$FU.1R M,R5_CFS<.Y@]XQ -.2%;&-K:?KHE&EB'K=S:Z,:O.LVRA8_2$=-/-%39-V^5DB)%6]W>CEU\W M=]?=-(<<-QHI^S0R0QLQHA*+,.)F1@6F$ZPY:F5$,/@_MX4$I@RE.7^$I"_MC>5X2C00,+09#(7;\4KJ*E.QSDH"S47B]4"DO22;-O[!9;*]8Y\^;-L\6^// M$'0C0Y"3(AY.7;W7QQ6M*E3'!DZQ-"]IAKNOT FV8?%"?30G("COAFMI:Z&E6]8YQ4 M8Q\/ "-;)*R$VME:ZA255)%8'/?1@9655G9\6[!Q?X9D&UT305QV<6#OYF=" M[.[OK]??]W^^2*.G:RK3OA-

Z\$"8(;D@8M<04<2"S(A"W((F75]*6P26.3T ME6MUDK^#LL<]04^XC4Z=>O)K5;96H=E&GP9L]#'}(LM"-LM0S#ZZE5^0W3!4 MM_QHX{DZO{CJV'QS,V%R_D?.?*
>)Q[$RH9QQ"OCN-,"ONOP$.]&[L_M0&_PAR4;*27MI=335!7AP3&6!>VE8^E86:N'GTJ3&<<7&AP"WT',+/4.<1.K\FL#6QS.(ABG7K_T$ASY4+$VB#NY4#Y'SAW9[*DR!?
L!EUV(S^0QU_U%,7B559[5)A M>0Y;I #**4)YJ/^LHZ+I1K7.R%^K;]YQK62.O7G*VJ*8UV*5^%S/K^_MW3++-!*\Z_)>V;?5\PKD+)T7G'L;]>4/[4S^W7QJ^#^\W>JAN.0LD9(3E-"!/
M%(IG?6W*(.5)+;..PXZ.-M+L/N$L-&A)(BA4Y?QEBNLQ)59.?WR7-BN\0) MTH7\.@W]2:5Q+U@> S]2)O(_B$Q@a!%W&&#(]4@C%BYWS--[FBZYFAN&OW& M,97"HI:D&633(
SFKDU]^2^+P#FM,(X5I8N3WU4\0!L@E%:$@C H$L,*\X[^Y6M7\HAT7\&K#_R) M-43JHAWQ2A=[DY]>(UUVD'HE6\[HUI(-VTN;V$>CX#>-%\UNMP/-HPPK\.TY MZG>0U>
[+9\W7Q_)S^Y73U1^#NO+O;YVG_]QCD'<]1D'M M5%2.<(,)P/BX7);%]H'7#L7=3 Z1Y](?)V&%>I4ME^$"RGV#V3@9G0AF];=2 M*]PDUEE>H*0?P\IS2YOV+=?+'$NO:]E.[9=S-
TI39;_^0U&OO DY*N41ZS",$YV4_?BJ5>9VME.-ZZES";=S,K89:Z6PO/RP"%+Y)_2=^E!OS+_L(L_ML7_)T.&&/0\)2W>[\S,7 *;>Y8IR^Y:\HW\!'IB-C^UV M)5KX(-G=7T/L"=*
MN$]7PF4>NUJ2YU.?Q> Y+N(D(YA?]LUO LB$%/3#R?.KD8[D.!1E:XO5J2)`~$ M:_2$C"&*.*=?A/YSM_9OTY%5:+6X!LHG#0\LCPS0GN7:$_QA=/!\GI=6]A|
MPT>3X0O7Y@16+W4Z3"B2T9OMI>/'*,(X_<9?S'\MR\^JV7:8\GY3EZZ3QJH M50:M6@Z7!&%H-:UVU2NL*%+2A!30LW;TA-OF]*DDD>5%2O;"5VY2NMDLY#^
M%BZVPE782CEV-I#&@^V 9&J1G#2O+:3O/LV6;_C_*K$W4.CI4=!86CT^:28V-M]EW8B;VVGH_;K[,&L@Y/]4&2II.8BF.F.3?/8R!PO)\]3+9KN:<[F6HBZMP M'"O6X<*Y709-
Z")%2'WNGQ78*E=.E486@>#;LP"M)T%Y\=IPOK5?7WXIBJ[^4:M'-2HWX,.5D7:@(GLP M'@*Z')*9"4H&;8PR%-KIO2IR;!46>M1B*Y:A:U\H;[?00 *6YZ&CCF\[L^M>$
MWQPU/IO8DAJDN_."V45]L\N]GITU4(?VK7^7,0$3C EC[B>4@9YLT@9[X&]' M8&O6!HOI3SA7);9:KH'=W6D\^=LEL?&4.F4K53BV+%]RVF3EY5[;<0,_EI^?
M*I^?'I_N'K.?)MNB;P#=I=(7!#^)#+Y@#_"4V!>D/G),GR^(SLE$%-=-T[N3 M8MZQ$6_(_.-7_OSXA$L3T6^MTBMN82\4QM!5&+,2G_'WX\74]9\B7V6E*MW7
M\0\T=P.ZH54!8NKCR6*YP@K5/VE%>H]XRJQV'<=#;L

*$V=_[,ZJ[&;)3^&37E!U/CG@!RT{NWQ'%?&>B-M*9^=W-?K"_NB#%+&&<*FQ_0GP,D]A!&.A# F"8LP20A=\{OU+S6><'LW, 8G-M5EA^>3\ZAHL'T-L"+@P__;]W^0#2Q5H#@\W%G.B&G8LT[#PIG:B]VZIY-CD9-MO#O$2TD3!,HLW"]-!?XG_1\M:7S\V'RJ5P\3-O&:9>RL)\8:,IQ]8$1Y>0;& ME*6PPI#?&#/,#)-N$,P!H:T^"Y?PI, 23G4%V+M7O+E>WY6Y+>;L{XQC$^,O-M[<$F%"JI0A8,K>706E22_5!(^Q"EY3*D,:1S\DO=F;U/8E 6&FK7IO&H@I_ M'M]91&G]5R-B2C9LKB[;ZJ-JJ\2]=RT;PP\=!,@ST<_JDV;+.6_* OJ1:'% MB(5 ,.D'RC\?KFS6J:?)SD$#8R5# 4[24VTZ2T %NW8HM1K7QW<3:}3K3.K2 MMZLOEXKQ^;*;@&O,=$KT%G!]0.7B7UOE$;&Q 6PP@'"$?[- ,3J5CD)18;HG MU0T-+X"+N_\7SM-"_\8MN]C$6Q?N]MLW>_X_RR ,Y%B(U+X?]M@_YX/ MR8MK)%5^A S "?T3^ W M^6GUM?EEK(G=)\-JJ,>GOGI. !8.%N<"XAM>2OB - =""AV1(^X&>L$2U$FH ME983E_R4*]E2/G.]#V> KQF/5BFOA^,*X$P5RQPP]?#A,LZ'(>63TCD!+I%N1 M\ JX@K@)2<,$K81L/G&==+&1G^?9? =J>W"Z#6#Y@N4>'^#LGO^0R.(B(&]MN]NSC^NC6O) M)$$^<OET+,EQB^AY*+@P%!KE41(7')8+F9+AG\)A 8&%K=-TW+2:4JZ;9T9)JSIJ,K$NC(;FJ0.(\3!0,Y_=5KCTTFS\!H-7IF084[P-H[MPQ0L!\2<.,#?0TI;"J81L/W'CQB*P_4HQ)>3),6O?F+6*ZR?V'Y;%.K9<3(DZ M$ MT(W+H*H0C@#6[#;?A(WQBLANA M9=T\]6T#;6XC7$PH/;J)14>V6*EF:VDQ^#FBS2%;^,%<[M+ ^=K*N=TODP08 MS:(1\>?(XFI$\QCF>// U^!#*7|V"G+08LEK'X_ W,SUPPU^Y37"GN'VW66I\ MKIE&K== [C3K_+,/'JUW,^ UVQS,,?\RI<#OL/BY>++^/S 9%I 5!(-MG%%6SHJUV&U6.?,_1+2;,R'BHUUR9V4U6ZI6TX%WJR27U][K]!FNE@0)?.VN M=&& #)]W'W'!\KE16Y02)2/^#+V>@> Q+2)(,D'I3HZ$JG%=T/# G&J3 M4NTJ5$f_A<2C(<1.)E*B$?N.THI(,77_0BF-NG\U/OC11@]QPUNTX#WM31& MS]HX-9TR-T(F6FKHZB=H15BJ"><UWMGU6>Y$.I-?I8H>RL=AN3BPHN3FYHS8 M183XK6##50C.B)/"TAPV'.1E+6POB3TPE";U-2*ZWQ#8T80HYY*J8[7-E7ZB6B/#DK1HHONC=3)N M* 7CU$B2%/DR6BR>30!60.@-"$-Z!8+JWX&KRC9H#3\82YPDDK!8+WRU+IXE M8[7%Q+ELA4*V6GX)US9GM2^/5RLBH\7$++K-B(5LIQB[W!E6+8J)!JDPNFRB MWG-"V/^&*BG= (3.A,LK>6?R)+2DZR]B_JJ;3WL996,@Z7WX 7+|H'$'S7*G M%4V:*ZG&J3 M4NTJ5$f_A<2C(<1.)E*B

*MQ/Q109RY@<0A)C%;7GX#693'(]8H0!MSBG]E1[L=$%"5GN"_A&4MK9H@6503`MF?I5[\+0^Q<`,3>'Y]8X)B>]-<(A?E>]CF*XA(Z^TTY`\FI/&CU;W[^J=WD?`MX8-578UOOJ^6N,DF"OXF"FP3]V?M27%RU1QW:^MLHK[938C3-U'Y3OK?KG(/`MY/KW.ILH;'83XO1-U)_S>NNN+Y4_DZ6:6,J(8F]C41]>M\'7GWBIO\'3-(9>F+C`-$Z'IB$M:.RU&=A":<>X,!'-0VKW_AX=^HE(W?S;G`MNSEOM9MS@7=SWF[K]8# \,2;)< M9Y*KW5SGE5_6KY[T@A&;?0%_IE=@^;@S<;S)G9PK]A2K\N[?EF&33'!UPONV MI%$G,S[*T3GK="U5425S'ST>`<E#(7RUI.?*5G+]6Q4*%\4YR.32FN740; M)-C4X+#+@<-.W-F,;$V< M'''U6RME]25SL,N\2R<2>YBH]8S@-7K*7NE/2=-F(47T\C>3=IVXDF[OQ^%*M$Q,5.S")$#PC5>DHHXYS#=>Y,.STKT_'OQJJ7;TJ!XY";]NF9*<^$3_R];PMN M<7M'-5MGH)V L8T)D/D0$/'BWOV;^U!>!,&_LH({$D A/S!QC0\B&C[',YD(MOH6X^5$KX"LN3)/ZZX-P&^*F&.4DSR.6+&(;'F\5[\"&P%16@AO MG)W04>S+!+8+4[%[I?P97)\]5&@)!UV:N16TLC*0QC/HDECA=7LL7R M0L$'NLL0MBTST<=C=YHIK0L<__D[5 >?K *B&H=]1X-7@=\NNA^A6N7PEELWG*O4L%FHC\$9?2T M'I?W534ZGO]S,KA;;R6>>`)+'#BV)B1V1 MS%9*M01#3Q;AA@?7LVC-5-IOYS],*PTE5U3?);G)__?_W@(I[!H=EX1'/"/M MUG";/82L"I>Z*IX;B>;.]=RS3!L/8]Y!#@]XCF:K!G&GL_.)+%FVYTKJ-M-@87;?O2-AO!-C6=*0$&[]HDF6OG8X&NMVY.=-?*U73?NSL_& MO^Y+.7@F)!VW!MW&0WV5=VK9I2SR5%4\3O4M7L";Z&1?Q SE%A+WKREG:[7" MRGS.M>GWY67S@MKSN)YVSHR0+7T\@9*>GH]\(*[L%)P-_46;.?VB6B/Y))* MWYDZJE^CS\Z)5-2EQVI87)<26F'[E]SS)UQ#;)<2EW45LY7RPN!>*KJ;O"25 MI/`>S"%7_3X;;#&TFRNOM@TUEIU23X,96,S//E+7S7UZL]ROZ6&8GXA#2CB M;!+MM01*UZ378;"6Q=50M9TM;1'<5G]TU2%\U.NX ;=+1B^FUZ[<7Q+(<7>ITA M3.(V3O";0WL1_=3(JE1HP+E JZ@R0AN!!/]CIJJE1+E JZ@R0AN!!/]C\JJE1+E]/>V.OYU!M\U+A M+U!Y%\(@R*AX&87X_1*:,/K&;_#E6F+;.-UNN%-.C_2IRUW+%ERN^^PI#;+M5 M'FU_RMORS3+\VAJIY9//EO$5?JY<_@KR5.F!+F?F+!7H;[T\I&E>7DH>@5B>`M:IZ^AG\OB?H// -+LO04-G@L=R8][;1\?> ^4;VX?#CVM[RT6+5WIF2^.-A;$ M?-9M9@&\4I5IF817>( Y]B/3>%0Q::P[%MJ.V2??TMBM;,.T^V.<(=]^P/$6 M#;\&"KZ_N&C00J:>I&H.]J\S,$?"SD*F)^54(Z[HMN.[1KV+,73?SQI'/O1^,8#@ NM\TN5733Y?N]%YB9@XN+=*`KO$31N?<]AMO\>\/PK5.6DZHI2*89T::.8!_ MX$^S/R2IFTW$YW M;A:[1)%L84I[GF'"=): [ST]GEID+Y%((8'.28'\G"_975XQO_<+DMW.RSO8* M\]O+K]M)B%B1/6NF>T!LT:\&;^U3R8B]+UE]26RH#Y(@LD5.Y/++R=?K,G7 MDC41649+=Y%RNZ0_D;^B*8F7T]++;>NI^7A6'"1{JXG;,F!)SS!L6KE*69C[M!V5CQ07,"\U#[J$D(;*(?W,5IVI T0H_#[0EGJ,U5@T_]_4SVK9CN$%@4UHB]H M?AN):I-V2QT[=UUQ-)%2F@>SPTRU4O*2Y.69:ED4![_(U!;;2"D">]?+TIZN M`G-V=RG4,]\UO-4KCTQ[XJ7N?M2"GH/N4I0"]%2!<6$ZT^QA55:NBVC(6HI; MHSP'R%(:^F\]7%JHV6%/H%&4OR8-+Z(60RDL44JNNA<1T4G\E?"?4A'H.18L! M@YD#6M!I>SY%;Z8_IRD6C,:?LQ_?CJ/1-+2%U" KY3GQ#IVL/V0Y\5"*Y80U\4.F&5JTZ_^M7D#1-V8=_MOD7'5YN0#-5-JU1P-"BU]+$ '19!IX,H?A*H"T>XE&R;F-:L@%% 270L*U4C M1PZ]HU]9[U0Q-3ZZ3?HHI>]Z G#$>D5W*@WK>;>@'KX8,.]YD*=R>3VZW5I MNEL\HHM>'32Q\>4? K97_O=WT9]_[8T*#*!TQC^[P#9]+;. M/-KM@&0\T>E8KMAT?;3PO-2G\3."-!J9AB0/O-$!MN%-&\W3/GDF&1DF<[9 I0+IZP9CX1:W@3;U LXXN1*]M&ABWA/1X] K9C*5;-OZ =H(*?^=8+(81>B6R M).'T@"E)AC?P [H88'9&8A?1E>]M=!7OM/C#D+I! MI4GETY(+\"Z7[I(Y$K -$Q_S= "WI0ETST9?IWA&)* M,RS'3)%6LV.ZB]^:O,A;DV^U-7F1MR;?9VOR?$_RE&F*M>SDSJ["71E<%L?A=-6T'5+86L9\,\T&XHDH7J$_O62A^8.AL_LJM88(BZ+7# M^SOOB#S59B@I1'\&3&E\5G'(J#:>Z^X9KA&:,DEN5.LAZ' JQNCIN7B=XS%* M1I;G$?R*6I? $G/NUF^K!JLKA6ZI+8#]*31HMP@F MO-858Z]5{(@=S3(8Q.R6Z"[5677!;F++ROOSUHMU3,>B;CM6%=T/*TNC/_[M18EAV=RS];IZ=M[8F\3J1C=G@S8_>K[67@BKY\9GI0JKXP:S5V'UPC8.?]', M+4P9I_:ZARH9?^QT*,_B-4_AXAK%CL[L8K4%&*-);O=G.E-\3DV0(@9HYEZ]-M4G!&%-";M(8Q' +1R[^@I7D\TRZ(%V10U'2I%,TS MK?2K O%NS5LTB)F..66.MJ+N<4MSV$5DPZ,Z,$M8"IVWY2&EB I0U5'1Z?) M?)K(+=WS"=,"%((3"N_/&HV_I\RMJ6F9'M H>B9#-$0L$GJ)28*!%0H(&-D& M'9MNQ##[DJY.W%>P8>;X'_8K=SHYW52CP08J.MW?\ V^Q=L[PNF19$P'>X$# MM>, 9T'B5Q1CO697+AGYPD3&S1>^*@V0FOSG:Y_M"-M]?GLVG62?R-28]%=3 N.RI9&9=06EHM<&XZ%;1B.K&'>6T+C6O'7# ^VQW*]_M4U\'<C>?R5E.!QODMH7%UJ:4HN9L)}3\@"N3]O"\[ET'+#,#W2?!M'\W#>RKCU M?'> 4*#0:0-/RI,85)H-BG]-DS_LJ8YZ9Q73!DY7ZNM-M8BE72Y^LCKZT-5G@,J=794NNW*6F'/ RPS$%$!WU0;@'(@\G)%1A(#UBX&,_M]BC2]=PIGQ#"3 M-9-*&&Z>,?W#SJ1^CWB^G18\AO.66+M Q#!,#// M33?55*FK:M1>H'\S5Y27_(0L4 ;2O.V%S[$W*>Z@2/QWY&GQ.8^%9_/G$&H M8VJD0L&$)O.HV0/#"MU(UCW'U(=P M:UC (. ?)FSK,%G_ 2NN;5A8[8'YI=N9 *HAO$D4\]4]<5N M2W;/T0(3^G*HAFKDLJ& SY3UROVZ#,?73*BI7-TOVY[C4=)9"N=HH"?]?97;>1> MLP+(.Q4'1TZ\69^ZI!W!\X)E1.PG=%8K0;.P50FV;!LEXhG8I2Z=49=%G MK*FR.C-=%6T*6CU_9/3H\D%FL$;@++'"HHWOM2FSI61@9ENK>#\ !-$SV]31F MEJK+CH*;"6 $?R@$. Z\?$9=M+#1J75.BJD|&X7#5?_*G.F<*&D;4@SH=<%?0BQOIME?$^E"HLNN>J MC1:2.,;!!V(@R51$1$;_+(),/O<$*Q"ES3N#R3ACK7,F(S#M0Y]@0]!9%I0PQ-M-O1+9-,D'&;6AUF&QZHY**$B^IV&I)18F75/"2"EY2P4LJ M7FE)Q6LESA? 4KP;211U*IHJL7F$&K!OEZCDV>K/0"13\!&UNTW5CC?&7%L9* MF*DKF3JF5C&UJ@?6D&RR#U677RD;;RE2[CDV\%,K,I&J>6V%H8DL.@.[@'_ 5 MQ^E^Y+&LH9@$X\IVW6SXL: <3X@_AEWVBT[0T B\SALR@8XT4+.]@^$[#L02P MFN"'@#.QCM<-9Y)MR^@RF3Q,J&]#4II*UY;U.,)QTVI7NO8&\?I_N$?;E'-M>#0TT +I8;'C#=B;OF+JML',4'IF5%Z9@CEL>'FA=+>1.2B,;-,,M_PIG[U-MZOO4,>K_4V7LLXK-44WC-UF>PJ;W,YX#$77I<+4SK41^,RKIH1SME'JX,0OR MC'1-1P)#JA)N6E/0@=ZF4/77:\SZB+AZS1+6A/=N>7Z[<>TU2T6OVVB$GG)9 M)B/JMM\A/!(@?5UN()IHJ6@\U MTW'=Y^XJH/Q&5<KJ[<1F6H@#'Z /VPFT.C"=XR,PRESL8C3;<4E9X HXBZ1@- M'9E$464[0PU.QT:?V@KLA5/-@'?RC4L1B M'AKA$K@\Z&PN,JG_?'LBX/_3:O8.4$'K R0DMU*6-4N@CU)6&ZSS2=5@TU WQ M!B%7*\290[\>AM[Z03@+O@ AH!"X *)XK56H+L;DRA,-EG9#Q0CH^R,;>O)8 MS 2S94:2RE*Z34FW,*PJ^>'=L>NMI*XA;'VZ2+TR1YPTKG'L^QYA>[56G M&2[^*3F)O;*C(8E1FA*0IEC]FBM5$,5[!@;>K8\'>?8HL 9QDW"<9#;.LO;Q MI\(H"\,MI\;&Q\5?/R+Z,C(|:NWMYCZ45'V'-QXQV"H>ZR5*[4M;7+'&'R|-MR3MT=Z?+A?5]CM3]A=_D/6S7*_QQ#'1D>JH;\JZ|=WI)P?T1Y>]0;SIT++1' M+J1'J6XDFSIA/_CJDF(+X3*Z41>CJ!Y)>C*NVC^K],LIG;0MJO&D MAY$/T0BK3=H8# ^*7,4T/!G1+_*C'^)8&7S_4;&VT53-,>?JE'FNSE9S=0L>-TK;QK'@7W?XAAV<0*$"5?>CU MJG>U^0A'Z&\'8>V*!*$"@?KE%Y-@(9Q-,,OET=*PA!B>[U.3@?31$0;O]HYF MN=>@66GD&0,($8O1U**P(N9Z3KW\'*RIR,K*6Y89((3>Q5\A,R3VP% ,S>C3 MDCI,.F#AFBGG:Z@4<&&}X ?ATO^5?V/A$D%60O>(.1,*&1$_6P'V'1$O8>!1 M(LIQV);I=(/0ML!573^+6XB5&BW?K90UD^SROHU1{('FJBHDG>!07*0&^UY M(EAU1$\17/GL/N>F!HP%2,,,@>AJE.`,+0N"L-*]@6K9[#AEH590G!"M\A# MONX0W@#8 .VE"Z>`X(,TN:U3G\Z^VH^WP/3+4S,A'+UB=>V0\,Z-.O2?K M=F *GF9(B%D@79I*1I-6'NFB.D'7#U. 42QR7V9ZIB#W5VZ67&A%IA_94<+ MQXEK$]'C7CSU%D"HD6F MD@=="W;$5-P(7IK0ND267Q=-P\P"LJ2-D#]L9G=.+KMQN9:KYT).8P M!\3+$8G**G*31C ?A%6I8A4R:\;%,AQ4#$ U$$P:MF@T,!*-H5:FV0A>26RH MSBK2WYB9#B5[22MA^4%E;S#]G64OSWSMU<(3C64S&VX]FG>8H^[X*/C+G=1## MDZE!#)HF>31D).>,HVMTT@-]-DJ2+X>*L'X L.R8(W^=,#6!N"U"4]WHZ(^[\ M?JP29L(*ONW#Q;@?8:I$RD&K_T<_&R,_/__;;0$KF7FBY:L]VIEA9D;..3(-L MXJE'4_WFPTU=L5;,HD8/A=[fP%A:9*0?!)-H^:UAM$,P"%E2M>B=2)@Z*/F MY-;3L&04UL\C@J8HE31NHKP#1KYDN0UG$ WA=^3_1_>ES6DKV]K?]2OTYIYS M*ZG"WHB99-]481L[)#%XC)U\H834&@PA$0U@^/5OK^{6B 0",QEKU5YG)S9(MW:M7KWD]I.^(XAZ[9B45S\|"%(8]OWX\@/I"MU2QN.<#*(\Z"MV%BDMYXHUO MS5\2JI#&/-UD?7E4 5'H 8TD/\EIDQ!>Z-C=#K<1"S;*]"M"3QF#A0\;)CP,=N/-G_6.'5RMWCQ_YD[90$0 M&3[?H(^HD0>VE49[,.P.LPQ;$Q UI%,KY2)0Q\ ^:=LE%H6QX+X.'+(2=C'I9 M$& ^3R9CZ? C,M8)@E18+,NCB061\Y/WMV8>ON6(VDXU'@DPOZAO;VOJ$M]W-M2T0X\P9A<"W<:O?V@=^'+Z!)#!-@9N?V<:HR4-Z1[$!>SU!.ZQG66LI03NL9 MMEG/L ,0T;2L(2UK2,L:W@:$864&D_K.$&68_M>""'N'9>0V1#=C^<:B)OM^> M?G\J3'(WA9?;,_%PPX7%]E2R]TJU]1QP#>[M:@14*0\V2)1 M0!:/8UZNOS2% ,68%"=')6D4.OQ.RY+P$ILIX)KNQT[PF#CT%?9A2>X(RO< MWF&\/13 RV4)6M=?=X%R_'/0:-'(,=]P,&OQB\"S<%+?\"AL0\10BS2;"P_D MB#A91_3+3LT/L5%56G#.FB".IM'(CG.ET O^&#PC IOJV$%;,-V2 M*7J3.RBX45KDT<>G37_O&S=(FHLAS1LJ&53HI+GCTX%&4/U19Y_ML7G,G*#1+7Y ME^G#U_"R"\NM;%AT)-S5+N?K?,_O/>?EYB67-C>6NN+ EHKU)1[G.Q'BWMW-V M\2VX\&K2$8(S"Q?*F6*N&!&;C@Y6L_^\!8EKJ8!+FIR =BK"/*F(DZEE/B M")IW;H[G"C0I(+-%<'Q;UIG*L0,4&N00O);)R'_4Z=0=:&I9Q<4W!%?G%I@ MAG"=KM$99:>=E"^NS[_U3VW5%40GH?W,"L39N9 MJR?E,2=N1EXA>6%9E'E$<2 9Y+;K^E=Y5W=5)?PZZ6R.!N=%?Q?OV55I M3W;E'T7[^ERVM;!%9==7^('?Q@E9/ X*&ZWB(D/L5YG.E!I!,VQK6(9S =/G M(S0YC2!O;WX"WM>8*>*=)2IVNL]L:!GR9-(H%+X/6*L'H=\(%(4(3$$:/K M$]&%S(LG'"8G[2ZK@@W8<%.EX0Q"FU]W?>]S2.*^TH>C48#\60X>+C.'6[N MY*0]_7XW52Z;W5\YN_/AJTN.0\^8'/I83_&+_$F8]W0SN)(G_%.-D?5Q\B@"IM|!FA5K'"B7FO5E]XD6$(XM3/^:.?.Y?U<;"_]=0"XA!8+Q@*EEE"X+ MP\)S7LB[<&$EA!0(^0!351*LYO=N)3L1EEW 7/|G=@G)._ZO?1'I(/.)($O M@X68;"+M%>Y9PN7-.'AY15VN[QNRRPP+.Z2?.HUEY>5I'L8=U6'@&OB9 M/_5AWZD&3%]OJ]J1[XNR7X9&O/N%*-&-.;507O+]GWRU.?W;&;=$?Q,'^W@& M3+'$MQ8_/$RKRJLG!.K9/*E?*:0+\1=/$*_&?H4%[*#)48+=O/D7*YHYGUO M4_2(RA%6A97#N]5,ME#*%*NQ\'BGXB%Y.T(E;4=8:SM"}6U'2-L1TG;$M!TA M;4?8@\"Y4)@)G&,;4C$@--3YC85"-00/.#Z@%K:H7'-MM:?2\'R2%?^B4^- PX^VG[>F/9NFY6[[^WBSE/GSU* 7)(J#0D4IF9%$: ^0#2 M2,4X8 />F]CH%X>*Q="");O6N-888ZBG@%QYZW/Z O3Y?#3CK+&!UWRR!Z6!A MLBKJ<#R>#@WH*@$,W1*U'BUP]G"\;!."ZG$9^QV!="8(!&2]AJ08DVC $FT) MP2!?@N^(.H-Z%9=O:1FV24>E29:]06CfMQ=-.]Q!D@XPIBY?RAX)Y;-!\4@H M^C#-O*L :W#$!N]<"R(Y.'HMCOU09_61"P446+@+_>*A'KAP#4$@3;Q\-NC! MA\SG@F'&T)5+0%-!R* M6VAO&4B3Z>P)Y[F<$CU/S\O|0"H=]2:0_ F07^E&L9/_O#$@5K)R#4.I08D+ MDGVX[?ZGZ,Y?+J!NT^SE9AI9@FY#$PB@TSE^+KW#$=*KP;9_A0MM;HEP,@"; 7;.. MS+-#%<<.:.DJ^>Q0T[%#"8[V;..PON;-S619O]M3O2^[6-U==^\F%LL,3]=[.?Q?&\IVR^8=PE,ECA$D? T9[^$BN3DGHC#>]D@PX,_CY[5+,_ M[BX[K0]?'>H0V&.7-&EP]\N+T^"@R#E0X MO,Z9Q1)W%<@]##301_Y0GV<'>*-?W% T#8N"M P3'4$1+8.19,X M,? GY9(N;B;55]>K?;Y92$5N%=2PN+0"9D"%A6-G)SROJ^MN%WGG.!\[%8ET7 MK7[^M_Q;R->$E1:7.,(P=WFKQ*IRVZA5+;_J!8&IW#8"4RO1>GX4*K^-*-1* MU)X7Y 2R<^64+,$ M]+V)G(K<2!3W8 =WS';?.T^9UJ_E;;5RCG^KA)CW.V]/'3N.ET/EL;9< L8*2 M@X,29[>L^0P&W>LT//,N2IP/'YKD 7%>B88]>CA0PN&6;R:F[JF(340]D.#H:I/L!_101K]*J2 CZ%&$:AM M[FNHM[9)^%I6#.Q!J[,NO"5X*GP(+OR&GUN8G*0RV%GI'T-"? -T^PX"P&>]H M\]A:],X;Y6>X+L@8*4YA-):,$;JV#)]0!)\?2?0XG =0CN23VNF/O,LZ>!@E^_M.ED%A&@@I*^- CQ8JB2VGK]T];_*C#-1$=FV#U$U#A:5M0A*@@Y\]SG#P(D8Y M4CR)]6X;I)"2$)O!=^'%+X'7%8#H8O71_#O YSK@2*S#E)R?*2$,,*(SSQEW M>+|'WE!7T\+.BOGY(,D2=>*>U^SWDL->]-+;#SC1L<[V!W 6?1YU\N=\^-X? MF.?IN=M++S=[7%2T=5+\H_+))3=VQ5=?X(8Y8ZB*&@AWLD!R!3+^=9,0PEX< MU7H/YXVP.6O\)6U+.^5 "#Y4$[AKH9;.ML91QZ;2V M8S[ZDQJT:R+:.QIOL\QE@88*_S[2H=]F 8(IM,OM:38^XTX/1"/A%R^()GD$'Z G57P-J&?9C%(*X,_<77|(YIHB&XW;IF8,?SG\4; M.4=*8C\T-X'/^Z4CZ!Q|0Q6I&$SOSAO;.M6DOC\)-TK:?#?2] ADLX-FP2) ^P>OIEV3=%LQ.8M-MXKM@ZAH1ZRY[T6IL]E0N5,=4K9K@,?&-;O##_GL(*Q"CUD"OX$@QP5:AI@6K M!FSAWX M1JJH,_/IXQPD8@AUL,FC:]3+)U87'[\0"]D?!V#=3O@[Q*WQ@;4!OM)?&SO^_M8!!1<_+=V#*'LK4Y74WY-]+P"_7!T9&359)%HF]=2<$K:0F-'ODY/BUFK MH#2>]M'<[I=X)SX25VCE]?)0G-"$+X1RR(ZY4H8O"#Z!<#%!A<4KZ2"(.,79$@T5NT#FW62523<:$$A*\65 MU22#EI:H7$,,BE?IPIR#!8$A+ M230^3#JR;%(U !T)$P2 *X!N[Y(IB 5/\ [%A<>;"]7-DQS2G)9(D:N3[T.M0 M@0(-D#*&HMLF+Y/,+2F[TT72PJA091N-2(=2S14/$MQR9Q_PYE3>ZIZD8NCM4 M6.@LSTO7#FHN_'K%,4IQ2UT8[C2M].AF@EDWMP:$M(*6EQ@_"'21!6S M+#LY=^ 78A'"-B8CX8>=)&?1%"'16#M?70)A:>&V&9P6X91=206E\[ZUMK682JX7<*A.521(BVL\$V_ M?8.Z%84TS-&+#)G X"@&FWQ<\|LA?-. .8;%:DTBF&V9RLY[#/AR&4R8#/, MR.,<"\M3.'@!^(?LB;X%T$M(ROM(@0%YMP/R'S"5ON'"L"-;,4@6PX%LAIDE M_IHU4C.H21/L) (\4@\;%4UY_8UN[18AK0MMD!3-93S2HN1,49N]'@B6OMA#2 M:HNU5EL(;;5%BMB2%EVD11=IT<4>(+842N$0_U@O-H('G>*P^YE@=L$YZ2 M9"@RYD?E_8B5RSVH/8 ;/0,'"AJPPDOHQY%1X3)CGB%%-Y -"S/U2&Y5].7IR"= MY([_0\U^(F"[R$5 =;2,1.0U2:1_);I0A_0!+3/%01P+2%4'1QP3[RM.951_MWY{$"X M0-6"0T^W0(.TU--J$:=*\+2..%00ZAK%EA H-3#M;Y]H!B!^H6HUW+.NRB"M"'"RN6[5XA=&-&Z$;_XU(,@:^*O)?!P12*WYFNI=XX6W$#&*(ZC SGP%&0 M524)30VSOO. <##^TL7HQ^[!]3%363NUYSHI&2YF)OJ9%&+Y;$^>X9UM9 M33,M:XD?.*$,Z,ROO-/C_*?GRC>%ECTP<4[!?1SE(?KOH*'UP$*\0O?D #P M)#3><1!0%HA8=NL.92RFL"2S0.PA [&J.O?;$B:! ^?@3N=CB^"10DK#H!0* M:FK'9!:?I?=HQ1C1H61$(-3-Z,81T!>L1(431Z*B$N7+'J\8,BWE0&1LF_M2 M)O!9O11!7:8K]U\"?(Y.--(A9W!C#]6<3SGTY # ">'W8]V+M9Y#?F]A=*/L MQ&8N\M9)3HT756C>;;+*+9,?P-#*H8IF(XZ!>]$WL&%T(E9K$T^16;]GM-V2 MO)GG_,A59-4S)TP(EY!HQQP%[#$;$,AF$UN<==$ 64'M"A]%$"'/NB0FLMH M*9:6<,R4<.32$HZUEG#DTA*.%# CK=U(:S?2VHU#KAA-[%NY07YN?I#_ &ET MP,\?#],/H(JM^.COTE!LT^*[CNSJ22SB[$M156FI#.->GD! MI$K:E^-,M)?#@!63U6>P7]BZV$?D!$9;0^S:>CK-)$V2W59DT_4DH^Q"15U M\ZA6J0A:=C/.+\--88Y3E>&BT(J#:#FLBQ020X8IDGH1-L8>TO=.OHA(EF!(MEO ->$NZ)-GX_)NZ%M>TZD:QW?:T\")HS(_@B@^&NN9$3"T"'$S=,MY[*/&[84VAZD/?^@$5.8HWFI'*C%=]<5.Y0<@IHZQK:XUN,(/)) E%_])Z:EP(.>/F MN8U(,6H&D<%)R&S>\XZY;_H8I&4&FB5%T(@*[5IV(T^SN:-@QHF\ WOPSO0Q M"'"PMW$*Q" EF;3!%K0, MJEPF@L),B(ZC.F?160!=37>U"R@.\"/\.RF%91*]\O#AGM.3A#/37)FW6FL-<.MOG$"D;*+9ERC#]Z7I*,-UZ2N#NM'4052F4A507729]%>0EM3D6G&B$K%9W^1 M^1P(.86>3B24YG.J8T!$90)TPI/SH=3*NF*$]MPKI_1E07S9WWXKJLY]^"-('MKKD!C,Q0D^D&T)CM1<9=),?85[&N:+T#^'V-VE:';/4B9%IOF((@YOZ+E8!IO MB<[L++*3N!)MY+XG@SXI'1S6(#M8>COE35EA'-%6)G!6P% MBILQ2,E@(CZ.IU/#ZHUM+;%AY5:'<8'],K;\+/O$D5B!TC/ V85?T^%=\AQ MYK23$R7MZOC!A%/ K1SI"JU.@9)>\S>1_0IL7 !Y(H6\H-)GCGQF*Z* */Y@- MA#B3H;,*:,NE(2DCKI,1O08"MP<%4GG #61P,!G!]O \';=EWC8BFW]&T,\& MK$R&&H.%!7-T)8?=(3W.MT5+0.+ 9"8K_B07_T.G6"C@_5NEX#%0/N191N@-MX_%";3(QR>#'H@& .8H#TZ+!_&0#8FEL#A/)7VN0D01M?LS7W+VIDXQ3B^9Z M.+[X%KX)7>6%5=;Y82^<*T6AC_R6IFN)'R2SO"K_G$_SSVO-/^?3_;:?T!S MSVG^,Z3C"HIG0#H@\)<ZCW%,EL7--0IVNN$S[*0$I@5X\.AX9.($-A@+2+(I.X MPX#P[!\Q=%'N$*!Y+5%@ @I?@,=.5.KP WE.9ER.P\[&I>*9D#@[Q.!Y-"2.C8 M'^M:$;_YC;?N)HCR8;M##F7@;@&F = "\P#_AUS^MF-9I2Q(:6C"3MPYBC4#A M:Q2#9VD2;.$V)1E*!WNA9/0@21]H_" 1"%T?BR8K<0!Q6Z-/PI*P"\^@PWP' MBN4+_-YK"JL!N&5Q^YH,+48P I3D')P0$8AH&%[(3Y:LF,26137C"[A#= .$)L&\ @W4\&D>P29#3]R**590/N0@3$&3!0P M +Z.Y)G>8, ^W%)XW>8 M?67X*15 >[85(E1\/$#"MW0.+^D-8Y"NLNGTW([J 1CW3=]? 8!0V)#BZ4%&! M?T 82R1EA20<1TCD7>K+FC:EY3-B3!:IZ>10=HP4B\(WH/9VD$QG_V,"7D5 M.L2!]*8=D<9O-!=G_7:8!V6=6CU0*D#K&QQ&23N\]F#8VTM>]\UG(W<*^#92AZ)HF M0H42E418W1$TB0AD@1#$ Z.!3 MT6/V:%%A>T'>A;RQT"NMU=7DEZ< MI%NIXWM"QHQYZACV"*6K0OV.8S7]/N]L&]>C8I0H8-'Z6(3 EY_.CK@+ M@'W0 }^"ERH.P'ZL,MXIQ'2Z#3R#B+S1=%=RS+OKY;^-+FF^YA6#ME.9C5U[K MT.9B8&$S12#€[ZV09A?=\F7IG4YY/_|$)P@FFAP(D9"_A(>+YF9AHD$'&>VI)#UKV6K!>ON'- &G>=_B)D3 M&<+]J3@DE"VA'5O]"%LX.(<39D/%NL6F0LX=#YF-&_5("##M#SFP<,<.#}^$LGMEU65I=5E;77;(Y?^-+K>9]#^_5-2?2QI[UYN^S ;TG?H61].OS]Q6">L? M)_#K!@AM&SR'[W"$HB&.4W!+&T"^ U0\_8I,Z]^8G9M_H*)<$(&K]O?E!!$ M^W<;'5B,(G3B<(K]#$.S'9_F"=!MZUOQ!6Z/=510L63=]$ MM GK#VHY219\N&!GD$"Q/RGDG"@V0X]HBP5IF3A{UM]!.=?V=YBX/@."M@;] M(\V$./25PSX[*]-(1?SZTG)4('$@&EAJBXQP]VKPH+ "7"'JD(L#\QOZIEV"2 M;6@(<_N>:5'?$(H&(?/FU /B+1_90^C+4K!O1*A3=EWV!=AYSSO* @QYJ# MVL6(P'5>2CI5T"ON++!9^JVLJ 2Q%'2P##8@(?0Q4*,^7VHKI-GGAQ3BBERPF]VLJ@\[%2(FUEVV\MKN!EO6&(C# 6;7S\A.P2UE$D?=/78:2VKW.=^U@[M_?8)G'W .B#=Z*Q=$VKM:'<>K<4[2#;=X?B_HCO^#SR7SV?,A&$79_ZLOUP; M.?&I^=]K3QMJX>^UW;I4?O.L.N-"0) M^+Q;RA%D-7G&50:VFDF>G/N2)R$%TU8:[>$P.\RRW!2D4*9#N9?_*SV?CNL5 M-RER%GK1HN1(Z#W!'$G-;'7]:C6@2)?(=6-M#&MJ;7+I+"E#\@+^MSV|412] MWU2N!W^EC=(G? R3DCO"D#ZE)9+7B)$81AAAAD$ MZ,C%494#5/+!HZ5S^UN;@+I3W@ :WB>E]O1W+O?G^?%$^8.>7/;!-,5>*7X9 MOB%8MMWU? 23;=%S+V0RY;_S5%1X8'S&+G*'EH5&-2^5(DY,_63;U Z0&Y^1/ MZ6%]8 E$R%RN=A8S8@<>Y25AR8/$""*T\$Y5_L(S8KCL0I+-*_-"U/N=/0%E MX*?_]T$HA)/1$6M>8\+HP]=SW2 KA$MIBR_M)VTI<"EC;%G)/$BEKQ6 M>I*D=LI.'CN5]HB,:(9QCY@E/:WYIY7?]!-,_FJ_@IBO6#K3O_O-;:D]XK3Y M!$M%PIX=V^)\CO3TTR/[JT<77K7WMB!I? ==V[FY06E&V,/EIKM/=_].=Y14 M[`SA.UA@]PS=UF0(0^G&9][H=3[FLH5,+E_)Y(K%3[/N HM-Y4Q_C:S;7W4? M%&R-7PRV%A3L;#6Y_VY&Z07?(QWR_\)[\G-^E1.9UN*(;OQ"L? %*OO!"OK MI#4 *[<.]9=$\IWX$DB;A5JZ3;,Z.KJB%4@M@]6_!1N1Z%PFHV-MX$^SC^ TYUT M,\C]NGB:9D* M^7R%#/B!V$-">Z(;7G8MJ[L VWT)K;CUW,R@2XH^DCO4^P&S'PZR? -.D";U M^?G[-!;S*XFNW)XG8Z0&.1N&^,A.A]-/2'A$&\/B :CAU|SPC:CAI '$13[^<6X78F)]?OWBBH0U+AL& M;O#>%)_#%'/"3EUZ(+%'84>8F!-K7*]HX]8?M$WCP?_%(O-)1\K+45^1980? MCHF54UXZAIJM5K(?OAZY!$U5[.J\E!NJIQO);_NL4Z_*=[ES]*?V"Y1H=HF<>,K*;B^DO(K9'U_.O?:R>"A;MSTA??CO$:1 M(G2!UE"R5LQ42[E,(1X /%6E6U:E: !LV^ZQ*KX"'N&0,?W^_JAR *EWJ+F!$ ME:ZKONPX?D3)F_!'8_+,Z^[$:@&VY#+=+3!NMOUGR4_^5'(PC9.R_MN4*^@RIWS45FPW(4?!N&1.Q!Z-12(JLH2O.%+9Y.(,=$SGWI,*XJ [Y52UL-MU=WW7\U]-DU.OAFGEW>=YO5U/JEILD_B8WUQ /^!;7KW_ZM@EA7)=8JJ*ZA-"V'K8)LXDQ7 M:A7L\IJNWD/WVJNYSU:!\+MT=J;N*$?):WE9MSLJVE;/X/J,G;"?

*-3UW1DLAW;5%EDLQ??% M,?;8 C%^_[!O7_X^#))WZ^^5#%A#8&(3]L:.*OF$Y#4{FY<628,0AR8HYNCD M]:4EPE[.]$>E?*

S+Y83G)GB(7_I>HVO!'_NB(R4)9&26/O(4H4"+2>;E1(LD&A$2- M+8P/^^ 3BN2ZZ. .Q><-S2/QTV\AV!<>!.5GOF:(‘47ZPC>Q%!4;>I OUS1 M_ZU_G*_!KSQ^=9CUWW\PH2-*

(;B#Q^8C.U/O,#\F) ^?F.4MB=@T-_15C/XX5A MX.\^)<%,Z7)\+++:.?)TH"B;X{OF_8U-'"%HCH'/T"$X86EJ_JOV^S7"-YNDQ M7VN>\;?W}[>-

*LT;MI&_W=Y0S8UOM=FZ]HR=RW^OEF[/VOB#CZ^X>/F4. MD@2!?F%N!Bs*4\ v1)EQKF#9">/F,2W9!{<'2@#H3.>]TG3^XT^!IFAFXYKL MNZ$!V<:$QP09H:'IJ MFU:K2\(!\T?*

G?\YON],/?$N7#L1%CIAO7VM/U;/[5D]2]\, M"42.:7%1 U8.5(L=L''F'*5KB.%,9RJF1>>]@^MM\4/;P/+)A,<,Z$2&85_7 MD/_GSA]EO%X52?J -QW]1BT[,.9DT1)YVP2G&J2].%?8X-*

/Y\>@;]EFIQ& M[0,3^W.R3*;=BZHZR>!%F18?MTH]?X.Y'N2#L!P##45%9NN41$,VX2&&#@6*; M^*X+V0!, HF$F+ V\L7#'!V]2P%<"@O@AH:/ =V)+ _/%;14G?N. ^TIX]]L7?*

*M2>&E<#7('ZIP/6M/OVOV&1J>]YT_O0!?*3DX3(14\+[AK8%7S .:@R34;9@. M#N.^%7*^6/:@%D)H@D\8M$TL2 &H:4J(:BC7A!\CJZS+(.E RE-Z69T) M7[L]YU:&EU$7 M&0:*

(UBDK7?P $L;M8%F.$/UQ M5]%$35*PIX@%IXV+MX6/!;> M\W007%OX2 6E8I+!U8=^!! I$"VL.+/L[M"!.-1_C-D@5_@C=.D BDY,=!]3M5P:71++;"7(:/U(E>,4QTS-UYX!GQ#R4=*

*M*PY>Y$>B:E-_183 A C;PI_2NUTXE2B:*=T@7>@\.=!6XDA45!+Q1R-%AN5D M> 4O&Y^!;] C57E&ZN0(;TX!TG2+/(LTX?P(W73,6)A'\#(R1$'#OB)>3\B"*

MOPZD,1!FXBF2CWG8',27I;_>X@H4I'':ESK$6IZ=%9,#BC1T^_A^ 4.@^)E MJ+II.@3''KV"N9&L-Q#,(2-+,OQ/G2!T3DULD0M >XAN%7C"--2HH.A/R%7(G;2Q;#2+,L%U+-*

*NP,@B0J-O:02>W/(=;G<OT 7MW_K,D6/TNAK-FNK#$4#,LP~T R2;#*X_2P#)99!X{OF4@C$'0FLH+ME T]VIB MRQI^,6M+N/X/_< 9DDBJ&Y\7.A%V1BJEM[*U)EX=9QE8MSXIV MGM=!L*

K\0Q'_V$#HB&Q0L@Y'4B>VJ&LV;\;O U M^:Z-#>TH[UL'8]V,#E=$;8.^)[120C+R5::7(KQG[#\ST7+?_(%9N8Q_5,(MZI_SQWQ=[CU?

Y@??,%SO9(($,,>R7BQ:G#= ,RZI>.L*@.%8^25 M[^=^2)S) +X,T+Y2\F>9)5(F&/PZSS.(''R!:19",LMF MYXI;H/L,U81E],9)D/QE, ?\=%* .NBSM@&]1!GINB;:M$)YL>2[50A8OOAZ(

*M;^H6XH4S?2WHVT=^-M M%%CEB"L$?.=]O3RI-@HV.,[H],W!*K?'MZ;OVYK:N_MI[5?'2BQALNQSS)4 MD=.5A%\M]@Q$LI@0S1"EO[9BX._,Y*WROEM4QQ^R)I>DDLKCH-*

*980X;95X9> MESLX8F$$ @$[<4*981?>2GTDVRJ[=:.?.?M3A.!0"\T2)!(=. ^,7]MX150<^ M()O3SH87)]^O?GI^'WV@4U&FN"_B=6?U4-_#EK_($4Q,ARC'4*B" ,24<";,M M16TB) /?A-U?B'4?_\LC2B"/)A+W*?O=&V8!X]KQ_A!_.GOKV/^(ZMF<3_& M2ED^"7/>-Q4(@LL33$"L#EB0"7(_3CFS&TM(=0$);A0- !MX!1<9_G<'5'3[!KB&.6%U(EDVJ]4Q\O3)\SQ"'??RB 9(5,<-*

*!/394J<'#\;\& M _SX#/9ZNM:8U0AA9UD?PN%EG,IK"$C:!BV^46$N7L_MY:$UU33/.Q(-1;=- M;T=0%T!?[!:&'_,MV_"(R%E()/2@=7.*QM=5_E941Z*L&\<^8N.CU!DYH!#<-M5_SMO*

*%"HLX*K+YBR$=#T<"G)ZE*6I;P!K<&%90DF@'N@'F9>,$OG%HX5]^]G M#;A-$*W2>M!MZ+M/?;M#HKQ#?4PBRCIFO9ZACRW:<,>XV\]F;DRX8RLJT0*,*

*MO4B$.G3!#$04!*TE%;%LQS>6'!K@8W."E]N;D!>A;E>1,!=*$\]3R6KHM;9K MFKW5Y,N^:"YGR\!O;V@/B6.4D2Y@IE_/VE'":3RE(!" M; XWG1.L'<8>/1;*BG_E9$TC!8W9VFFALF.=*

(EJ/HF\ M$BZGQ6K33+O7HT453-60"DT+#?!% AN/?!:J.6&UP3T.Q(E7$RWI(RP<.BK- M@G%>^1J^V<26 +O&-NF5#IX<\C\4'Z.MB;8,B;_WQ_>/O0?

*190U9,8>]B%^&>15[!8XW!F(S(C) J+54.B Y M11@D)V(*A'N1S-,EXM!1F.O?=5;%X,7.LF0_VX+ M#30;*:W,MG(;728Z.L6NX>"DJ3P@7YFH^[T.5F7X+FF8O3Z$]U0(;6]SD'Z^*

M145F>W.1V=Z5<;'N;9;&)4SLV<C[?4:.1 M9;G.4#]QO.HV^V-_0.2?V(M1>7!'[?[FF6&_?ZST'ENOXT=._T[!'LY32/R$V8M-N4HB=7[0.QO"R^.;OT8B--4N!>(V\'"?6/\PAR-&I+5?-SC2/)*

<%))[4B\^5 MQ&IV?U1K] 5;8GA6> I%(5/()IZDN;\W=6G;TV7%A+ITYG;JV7/3@9W\M,E MD@Y7H2[LH\HG38+-&M/Y3*6T\LR9-ZQ1XI;T6M1\3]\&HB[O%+-_CCM\&]>G MZ]$W7?*

*GV6#Ul*LGYNW*TGD:.[%?2>X5ZOTB/1]_JE?MV"E7.[N65#>6M#*Y8 M#H\>NTZ_;MJ]_NNW^>NE>"!QW /,>)V1OAR2+2?=.XNZ5FG_R#B V'"R/.+)*

M(QI%Z@FMA5!37JF.U+%8RSW>/L^S%M:IN,;-BZU8Y;=U::.^M6.6W=2ENWTM:MM'4K;=W. M@]:MPDS-6\W#(P=8]@43"OS1LP7?;$_/[O--I?'[AZF7#R1R$HV471WFQG9C M;-

*Z4"Q^-_>^JC"$;(<>C)?7 ?

*L5^M;=YT+TU_7HWY432+F*D,G'#\7ZQ!N(!EXM'9]^HMR|_RM0 RT.ARIV_M_ A*.L >*UK7$$W+L"5 (PU\WJ2@\"?AU\+[P,;]D*WY)%-BJ92+D$K95:12SI5*N6U+I6OI5Z'_ MJ_-]\G,'4BGG2J7<>J128>7!0/E*.2-48IW?-4LE &/G%DNEOB+UD\FF7'+9 ME'_LFG=O5"%?$POE.\&).@&G-L4=1+5%/6:Y[>GQ=.SW,F/TZUVST0Y^FN MCSBWT8D 9?.F/<"+F #GZ[;!2Q[0%$MJ7+,MG1R,;6 'OL*^JU}Y:#Z9V\O?B MY?%'-TE?E8|AWUB/56)X]E=5GKX."/=$5$6"/S&K[;.B)FK#57NNM55);&V1 MU-1MI_X;>5OSBIH8/^M/KL&D)] [67$2UI"*IF&^O@>]-X4#<9%7'-1L^@*.MQ0U92ON M/MVRHUF.&UOLLU[4&?AW?;8<7 3<3ZI[HQKUIWD-++/%8] ZDMT .[% MK5\RIA.2 BMG419$:#E085DG^_EZZG:GAILX#S4:*-4D5<-1-/E]% -<]6E8ZA"KBA\^'H45NVKV^TL_J'Y]VKW#P=BC39KT#?>IU1 M)'QN<>6*_"5U[!L SSUI3Z_^U'X_G2C#[.]#&49^P!G* <]W@EAHXG@FT+D%@ M/&D@/')"\$E"$\)#W3B%Z9GGI[&X$M]C>/L7^@]8\:+"X?0 MBL5,.7[V!CG E1/+,^2?&=S^9WC7O+X/(M_UX'$Q_(UAPQF7 :^I]%9'UU(1FRVDX[9U??? HWKEB\0&^W=.$,]:+'<0U! M$##(%(=;FBI:325NF(^1D:+#\&$,0ODI7?S\)9Z]/8,%D]I+*.3<E0J:8CTWT MO%,YF7P(0R$=PK#6(0R%=S2$887+L#Y?\]4WV*#XBOXESM_'0%? UX4:7S=9RH>]7,+*$L^ M-W"=K[EB8_NT^:,DE7_B'_U>O6*3,)WWOXW;2AZB;<"C0I26I$C39.CT)FGU M B^-@#LO!!V7%%]7C>6V:< N8*A\,M>>7]#NWYOQP[UPC1:53X);X=(R6- 7- M^'+-W6_;)M+ZEAVWU$T_>9^*4P-<|(7?)..%9RBR*A7??Y?]K@^*O>1%/;;8 M^/(PO1Z?5!Z?+N_1O**1T*H3[6[-XXQOT$!4H&FVA;48UK$]HK'[1QM??U?; MT^N7_.FU3,)(6P) \9%[YWOCUR_Y=V1QX M(.';XE]$V9RBLS5R8)AL&V6^U2M#<[E,)5=9R'PK<-SIZT;"C_491CO[.^[9 MK3^%Z_/2CF"C6"$9/KE2PIJS.8RZ2LU8-"NO5GRU[F'H8WVC/+YR9J*:SY1+ MBUD\<2'80I[/K$3+#XZ5-M\OU6W6;2*8AU[JR/K/-MFL"3-C3;^[7\6UOYLQ,/];5B&5,4 WME2&_4-5U0/,5\'R;GF^;C_Y^O6Y12 M9YJ_W_,I@2SNQ>_ZU"#HJKH(*Z^L8*R0#1D& ,('SZIV>20(.$ M0D@@=8+;N@R*9S/3TKT_3T[U\R\],D.8NTA]T^]7<4O2OC-KJ^A;K.8O,.Z70HG HHUS&).9E\ MT#PO4ET)M+B(-433P^7G9C[:IQZ1V,*USO1_TI)FIJ $L-2 M'XP!DJ3M]F+\)?$+ @8=P#W/RFTH6)7:]DK$BJ;'O[:R_.I7Z/!NKB6\:2 E0 M@HP">*6N)7C)-[QMR<2O2]U\37ZD? WVG#GBW1QA'LP:RIH,PC,&$A&DI=KC M0=,*4E=F^>IC1,$ES*&#"\0V*D2A6 FV&7 X7]9&B$9UYFB!.QZM?[!!Y7 M3G\K-1YKY5.Z# (>TA3C-J. (TE^QWK|J*U"#31Y("E(\2OW*Y(-&TR^)H*> M%@12I0R4.?Y_^#8OXJPCO$D#X$*6'\ VZ17P0&8@!2P%DI^H&1<(A#'U;7IW MEE))Y'Z1B>_FZFS4W;@P) P&1#XN<\KB@3B"!L3WS&_,GU)@QG$9.P PUCD MP.7D3'K!L>+D#4\]UM8IL3Q[*V^E-?!(#%(D+S.Q#0O.Z$71U-D]?3T'MZ# M]-,?\OL<>.%]K6^>[KS?#D=.;\4;C6K/L6? Q"F*KYQC@U,-Y)&?1;Y^FOG+%M M-F9BFE>1,]",.6G>ZL"4,1,(=MR1%_^W)#X*T,PH\!-/@QCBSAR_.HC"-?&RD M&5+, 4\6*1E8!S:G=R.IP@ZZL07MDO "0,!"092 ^B(C8$^!B'OP48Q=T&=' M- (Q.[B@\]?!WO_0>%FO<-=&\&N"%_$".*HI}]^^O;VE!'CB;.M\)+TFVJMI M#NG6D&D,V4FMST+*%9RRD!J=>3Y2G'*+$C:Y1>O$[E5'^4N"X^? %X*;ZF;$=.(,U\ED;5O3 M=?9CP#;RHKF\MQ05/<%[KUVYYP:RMGL/Y1JX16.UXYM|[A&)1?%>%AU1-V#] M?N6>ZFY+6"R?1J_K0Z:9UHXA.J6.?PO8+,9@/9/KN9Y<;/B*? L3;!%F19MU M0)MEY%N$:+LV%^LA5E*!E.CU7_=U0=;$LS'6D8U1=%(X N\JDA_WP.B0-'MBR:5D13&I&=%_NE>)9W@V2 M.F!2R* ;XQ!@>MX< \/=?.8>T^X!XQ0@ (S;O_A&/-2=M4^;G(>#6[R^\9- M0T0F=/YVM;?>G_KD*B,<,W2F*UY 3VI3]%QI0@2??64P%\4KCJG"[GL MVT5[CIQ% A\/"R?/&<>39TS>5TY[#M3T^6B]-%KT>7Z8G'4#P"\.V 2Q'''7C M*L_.?@>N4@X)UTS=BG3\P0Z^9UR$H\;B5E\T<8I'1/WY)CX.>8AIAWE MH[EX])24D<+*_.#G805J8PQ>/IY;DGQ7OS]I"]'6055*MG*U'5ZB+)G(3?0[M.AD"#%E,#I0_[X\^>Z_2D\POP@\aU%*@/2+)0#OE@)DWNR@HY.1*YA)^ML5 MLF:F2FLR+U!)=.^IACE5GZT> T:;EI@*B^GNU9SK&UP3I$K6,=?;HT 6I+ $4 5NVCD MWPM\X2[=R(8;@T[&EML+6!$,#PR&@5I@!]'E.HB>MB5_P,@M91S>-_&O'W_ MO7G1-%MYH"&D>O]=.[UU)SF1FW7OF[[ZD-U=6_&/)GIO6?GO!U%!+ A;+G)9 M_>3X[+XXWF)%5!N7B/UXKO'CWI$OO9/9L29;&O%I%*KQ9!T$4![<^XS+],-H M@C]FSFX3!HFJ#N^^TK(#->TIM^N6D=5Q2V9$1?)VR]>O.G M51UE?9]\6GKG- GD^+F@E!L'S9X49F%,VS7-2->EFO-2EW[+"3J+RBV+Y(=15#TQ,@!/52A>433$X=XE"'Y6 I-D<;6; M^1SO;M? !)LD]=.;5O9VOT0-TAH=(RA&O(!WBRP%=]XA'T3FQ \KO518@0! M<>?C"L/VYK]K2K]#$'[-JBJ3&7 TU[$'#31HS;TFPW,F^C<&+M$1+%.^ 7*QOOAO).V"E'9[R%[.K/=P6^ 19D2;$6W&{42]SXU:+;==+59"3A\E$# M_W...!SJ?-I, \AGS8K= (;C^^\LW%/MIZ<4"? N%*=^)1>LIR;XCWE 2V+?MO M*\+E.X&')6K.**D+L8^JA. <65]ED'D#B6$8U LFN03)A1G\]J'E7[-+>$NG# MR=H+ ,JY'54ZEX[GT\L!S(.SU1S21? VNZ71O%K9UNKRUPR)2QFA>.K?MY!+- MC%:-#@[ZM8R@WRM??^7X0"V^ZL5UJEW(U&KM6>K#;#H;U-SR4Q)\6RT*G,AE M6XLZ-3T_3FUC#=*>^X"E0,W9M,%S#PI?^?) !!$<[.);W?+A=EX9-C+RL7C MS54$R-7&)^TV1+_LH27BJ8)CIF@#RI" ,K\=*"?A;Y2^VSGGRZI7P1++"B9 M(H013R53807(X80]4X?I9X#IG-#$WM?.ZC$?7]HBSTGYX> [@O'X+)N9Z%Z M#L70:3I>*$2A&\Q4M@S1BPF9:O5N>]6/IZ9QJ27@IF3W>@Y")2B|_%.LA A M)3 SSPM2)O+?X5B^]$X^[IU56 TG?\\S;=)/(_)L IC6M3%W<)'+("ZWH\\/ M$A5$,1QNVX3W#8R{(R^8[*RP%GJ^F50*]DZ6W"\\ML;/M9?>\B57LCW6W=D[MK!U(9.NU^7./"_PSKQ(A$T_G<^&0!Q%Z@C+Z*]5T54YED^ED.@*0DRF8W"9" MDLR&1*B>@2OH!H,1P_L5DXR-T/)SG?<8'\M] M33A:S[!'Q6'[,Y2+0#0(E=;JJDM$E"RZ= >Y46@-$!9VOZ4$[J<9O_*YR: MZATUEQ?PMW)06\9 ,'=ILD)URUK2*K MIZ$D.> 4CJ> MR<-_;6-*B60_2WJ_<+(\XVTP1$Q#"H)\ 1 MX70A'R\4Z$@Y1#;A.HW2%AJF*W;^A9'I/H M3PR2A3B=CO!Y\]B<=,6GJM!JC^\NV*^%J@6H>#XZP&4A@5VU?/8-? 5)^1NSPL!'JU M^M_Y->+4*[XS]K62:"NZJ/,,^@-8;0QS$/ID!8U#O__]S^DI5>61P/VD;IDN M&H3?6@(V/TGER!CLNL!(@665\0$1Z _?F5R?V$K]PD]P,*UR6WQNOF.U>NF,*M;+5//A MO%DKUXKWM4KS]!9;,[0]S5BK03W4BP_E6]M2IDJ->K-Q72L7\2_56KU8+]6* MUU2S!1_<5.]MXI+ U4.]$IM%V!Y:D]$& T4.;DU4A7:2PS "+;5E#*Y9,9K\ M29/M4J!#(?IY6TEIP13.!8E]/YDS K6UL3K\W]M^1ZSGR3.KQK=]J;D:7!0 M]L?<8.1U8#A*,CFG^0EV(^AU@1?1R6]2G#QFG I0_^^_^21-_Z(,2E"8%#R\ M>\!/F!]3S2QCK1P>.C#P%.6/2^]3LJ-2BU#O+DM\FV,7!>"+$I@]@& M(>>-9-_6NV\[^2>M7HHU@&34QJ!84KQ"L50BM:'N8RQ)ZCV%%62^O"R,6'; MW"]EGL#4Z2(?_5Q00BQL)#G\1I:\^P6ZL_E/7!UX!%;$?FZ@$=+(-@K8D@<>S MP]1-H S^/!.DAL<1=E.V;9MA=?YTINE"BY>)ZC(6+15T8=]E8MEGF/MB]T M6]62U*7FM/O=&K!F O$!I:.9W>M-!SJ?-I, \AGS8K=(

MRCQZF)HGN.?X5'I%@Z'A1=^&['EC,?)69>>L,.R>MH&'AQT$(F[$H/(&BB? M/V?GA(,81G;X3]UYW_!]"$>L"DJ'3SNC@9:'#E.3E?6 MEMF9,89E11W3C8HRWP'K'W\ (PR!UA(SCFND\N/F7Z=A@54ROZ4?R%!\$5; B M3981%S"\'B9?V,XKGD%(@E$>G>)/%%,:?.S.0.5;j^J1&+D&&-<!Z%,_&E M,W]R4FAEB]D9.0$2U=9X <=?L+M W,VY%+4.I,_YO)U''(FE)>9KF@1#50 *$ MC0]IM-_/IZV>IQ]^]P@KKF"VXM&ETYWE+!CP7$%TPU:=U-A)?'= M7,)Q)/5"RISG;Z*;S'I*^94S-YYIG2?LPGPI7WTKY./9E-U%#*>;&>3_(IFY MA\D7U=C&>;)O:\)OT/TX*F+)?YFER7"H0T*)()%9&@>0)3X<5^*# DLZ5G_89'(;%XPX,H[)*DI"TL-AVNS!W-G M-Y:(PL ! T$;38,4UE,"&7491F3-C_X:-1*YNY'[9I)(IE&L-LIBRT;9ST,U MGN:OLYRG@3F>NOGA_<-5KM:,,@?'*P.!@?&!Q!')]R;,0YPF(!R\G#E^>J)* M<4;4ZQE13?(&$9?9,B;^1U>5^@]S99R?[!?,^-Y"UG[W_E0K=-0>?52TJG+], M(Q&3R4VQ64AU+CY3W44#>(61;,,J91VWQ9(Pl,DB9LK*5?$"HQ+4TO2"*K$1 MQMTMX=U-T?"?UTGZ]?E^=?%TKSVV-]C=$2ZZ>8HQBK"@&5]BKJ CPH%^_BJ&KS46_&-N!=*$(<,%?>;Z>)%1[G72GU3&J?;+>93*!E* T_ !LFF;-O#^UC^*<79?'MT!=Z=%.[R\RG)(&7';.+]L,F&E-/_N/_/"TI&&>Z=#;4W4_M,'-"BWL=;!TY MSZ>S"]$LSZT+4H5I,/W+\"TK9]FV/9=!C!C\2!D|=4HG3U/T H-[;.RN?B M^.SKAI?]9O#(H(UL]&@S#FDSPA8_LCD5B)@F;$P3;4.(-B/2N1&31)MQ2)NQ M81!1+E]!DGYZ? N\67YYR+\&W;0DX4K28#!ZU# AORP /B>P+/K#WOF)T*IYW MWTXZ:G 1<>LFW&H?L?%\'R15*,2!8T/-K9')&%DIT68LU:.!_5^&W]=-U'47.)MRF M"M;JU1-* 83"M$Z3EB =)@=8Y&OJG>S>4/@G#F#H(%CV&X*&33ZZNZ[G+V3Q M;L2'&H))VH?%L(OTU(+A9.^C,ZZ0NUX?W%YU/H7.*.:B3Y7+ @ MF\B:[ATN[K' GOMJ ,8S75YJE"G#1>;U 044G850ZX(NEV?TF@%T@GZU%/=T7%fAHB("1I'/#s1+;KK/^7V?)VNV1A^7X/85585XGP^S:L!A11HM7!/8 M2F7[QU>)VEN9CFB(K*5*%FI$=<$9-$FW%(FV\ {)\%:!K]*;D@C MNXO0Q:X$X)XP.(CWVF<;UZ5)O?;_.GEO=O@GK9G,%/F=%[CB@CK6Y9 F5;,- M!RQY:Z2NQ;I+_H&&{'=[77_=:_%=;N")ZVCE7'S2*BI0+'S4A,1 M!^Z1 U,Z!^H_V?!? P2O_)>EXNI .'?_9ZA-+ '_^8H81=:V)I6ESF"=>[36F M/9'OD=`7YY6OOW+\;U^9.IE>]U M<'[?M]<#8<2;!B MRPN65O[V1+YIV+SX46/K_ MG9PNRAZ<^E/5^RH_>;GQRO^*&S^!K]2&0(LR9P;-IN\9'K%P6Z5Y!B$ M@HOWO_*MUXZ58;R(T/SW#E3$=\/\'9X2*-?O*\9-IV 5,0@T]6U-'>NL7< MZ5&;NR*[JM$\>-PQ(^C MS0C19AS,&7M3&PP$TOD9;#Z647I4!S=OFF_;1#K[DDFHTG(W]A&CV*8Z1DP9 M,]:,-B-$FQ'I(A)HLTXI,VPC0T5;&Y$X)L0#4W%BE3!WLN\AS.+Q]T:!RJ3 MIZ? +5ULQ7Z:?VP<,;YJEZA$;0C)63R;2 1(L]7;\9CE,,:*27[7B3*B]I/G+ M0AMRML?@4\YS\"D;IU.N3V*CX%/$UOZQ]:KXE.?T%KH03R5=]Y_8=WQJ[M3$ MU(PD54/J:$;.]1J.M.KR(N)I8^61[C-A%54FE&ISD5W9VpUHW+[=>DHREFTD&R" Y@U*A(&$6]614FC*0[4P0[YO:F(I,)K]*DXDG.M9V[#/8*;,?T0%P@[Y3]/>SS'(1@ID8 *1(&D30./3[W_^QW5VRMKN5 M[APB4Z6!+7/9:WG]2NG"G6XKW4R* ,):XP&\ORB#E&9_4760]CI5ZQ*F7SIA M?>]'^1C^TXPC37;\]P<0VH;D,F++3]L(Q#B,/2 [9JULH%-X6BG PG0S7AC, M#6Z=$IZK/AT+B_A7>O@.%AKG:[[50NP]:DA*6"Q#;BM/T;&P.5V^>)S M,QZKU4MG5+%>IHH/Y\U:N5:\KU6;__YH_SZ:Q=8;K4HSUFI0#_7B0[G6]I2I M4J/>,%S7RD7\2[56<]9+M>2(UU6S!!S>5>NNX"!#U4*_$9M4$%E865M#MJ0Y- M,N5890O0:@=V.',SC&T,59-G_E65!LI8$/0^CO4Z&%_>]9.7/1>$Z>3 &056# MM:!8GQ? YOM8WW$4CE*H0?U+M(;U\+(5$#G%4&;&HWT8RE;*#*4@3_*(7*]1D M7BIRB*+QO>?>6Y?!"5M*7%3$3]fY;?[Z]YMX7 S[>WC=Q6W0M6$D%X1 M&IBDT;GRN.HHFVATRI7.N\T7W>]WO?%,, MES54AVFV1D@8HAO"^;8(+B<^1!?O?P89B0TN(K\=>#-1)D70:+3AE@VPN,$Q MKQ,6;3H;3]*T6S#N 8$9#PC$,]TUDFR!=U_O/'W\K;P\E':3*K(=!K,1'G> M08-7-H#>]G?=G;"7S<03Z3 CK^P5>3T9{5OL9>O\]' 3S/%C+]Q*+Q MPVSB'G*13>Z';T$N&\\F71T<1O:28VE/IO-T ,HN'V%O M1]C#_+(1]%(^0(^.)PJND[#V4RAL5MC%'26+'14Y0R]!T3L?W3U\OO7S_BD[MOV-9K1Z2$8/7L?]@H>NC]"]8IF)#AMP VSX$=.A$+I[,NM:KX:E+X?K8RT+C M5[XU!;MJ@KVO7L./MY/!0>IU\E0L?S[U4&O23(5=Z>J5*N#M1C<5Q.VN,$;% M@G>AC3=]@_AGG0N&<^Y[^R^ TC. S+A%I./%!:M?++PU6(?_V;5Q!9(%FZ? MU*$CCQ\09B MP8=05"8?+[@/ H=':?U<O25-%E& M\UK9Q."D-ADGFMGKZMW#Y^'I9%9? -7,ED4QC(SQ&6CI<6GHU V\ ?!]B M985L/)4*=QU36W5<7"\0ZI+(KI)K-]77C[N4<^&>3>0!5[$(UU!T+I[.}4)]YU"W#]Q=(&N_3EH7]S=<.;?%R*WQO M:1J&Y//#+R?MN_Z[T:X}$ D^Q8E=&2,]S_U;]\:A#53X1]ZG%&-3H=GD4PQ M(D? I?],:!O",8/[MNR^W3Z)=W'P7K2.1=X$ D;"LDN'"%&L[K%'BV2H!O<^13;$"0IL@\]M(!1-<4LQ)F[UC@KXKPX0#;QW\GYV>W;S0[\<|%B\"+?O N?NSSI> UF|^>%^ M?)MKM\O&Z<;339PE,[P8(,EMK,403)(^\V."?L[HG#'JNRN,P,AC6T_)-(W\ MPA_-B[8(-#[$.?YX^-/ F23"Y3++Y[XB+IG0X;(JR7K17>,>Y_(U3KVQ-75* M_6_^8F1A+ONUB6$- /OL3TT5*4>0,':M@Y8U$A9A?KRP>B9YVIJ;15.+U=3H$ MKH?0Z!4E61>TP1[^.DKKZ!FRA%.RF[GZ(,Z_55D55XA%<%>*8F5\Q_P7_V7.LNG+A;R8!8F^VNLW$A.?F@^E\(9L,.(J M7SG@.$HF*_Y+8F;$H5F MOCHZH!|,*-"Y36@E.[NJ!8.,(3]P,N5"1(Q7%7#;,N?R___^;3- UNN$IRJ-1E<9 + M4!SX%FQY(RM5!/=*_:=W9(R-\-M1L!9H_P6<_M\//N*<26>"(C& !1:6BJHH*)".BH.\1NY6NF14\GMC3(9UX M>25V!?0GIY_/!!B17;8A/VE/F+O2Q4=R.//K9U^%'B"NU+= FXD MK@KS(!UA:"M+[ILY.91EVN=_>^- A:AU56BE*\.B*6P.@GL,C2R<"8E /R0*I M.$VG5X>XR/(1;0#TPY[,AR:9)A K2 I^&CJ' Z1'N76+7+@H_2\P+O[6*2F_Q6 M9E14$X5XI,SA/BO YX+$ ^6\@_T1>=3' OO4_XMS9%M *J(R(>@A:LK^NV> M=[-N3ZG12]P[ZTI?C-GM&,AMA^$ME=15.:0X!2!FXB@B/5T=UU1CWA!@)U6 M5,NE$^J;@A#51O"SWDJ%.$ 8I9)X.B2JP'C\^_=^(.NHS:%+2[<1NZ@A^E^ MS9 -?QA07[11$C[.*+!D6!2YRN< 8;77DO'ZQR_?9SG>C9IAG>L\E.HG;\A M;IU)'B="-&C#QBW15$J37DZ9-S)SW)Y!YWN0Z=4>IE5YR0P6QF-* N%&+/8! M.? BH*PT^G#N!G)Y$Z(UM%H&1/"Q@^`<8PE.%.HWI?+%Q _<>+\"]7'K1KAP M>QCK$'G)QK/9W+K"_;Q2-,F'10,I"?I'L-CB^1T>W>YP5?Z'60^K-I*1O MR?.>1>1E^UP=":+5)^F_V2&6D^P3^C;3D=O'II OK 4B[E)D072G(,N7_(,/GRO\]{47N1YMC3K,W M,8FT9* 3X7C%*#P8L<>>9A6^M+H6DON@IJ=%AW$=,$E3*9;1<}]R;"!$S+*? M6:5#QRRE'O;KC&81Q"63I.^9(IV_9>GO!T\2?;*"QJ'?_[G]!1,=R1P/ZE; MI@N@;:(/#8DL+"!-_Z)(8L%/*DF=GAI,Q/%#<_KK2V;KTYY^(TLB,3/3UVKJ M+IK"\^]8MF$7;-WE@,],R-B(#ML*M/:EF5F$6YO.O>YDCFXFQ7Y1)\CRDRK*.MH"G97U2=Z2.=]G4)TRI-6Y_Z83Z&_S3C?Y/Y_ T\A+A8N8R8]\VZD@RC#T@ M.V80&59E4GC*8!.VE;'B8&YPZY3P7/7I6%ADKPSK#8>^PV.,0GU7+QG:O*;?&Y&8_5ZJ4SJE@O4\V'\V;M7"O>URI-7TK@ MAF6Q]4:KTHRU&M1#O?A0KK4J9:K4J# <;U[5R$?]2K=6+]5*M>$TU6_#!3;7> M.BX"7#W4*[&4GN*<7EK9X<$Q"HF$(=IP$"&1\)FM#;6'|+N 7))6C4 9W14* M7\&.1X8E482M78&P9,=GQZ*"'*HS^'32 M? BOC_CO[^%9@1!4?6'1H_$ _X;8Y?W]$/9X5D&(>O%^4D[GD0)$Z9=IR\,IW MVYJLZ/7WD;&(M:UDK"MV6;//[4GX_*P7CL]WW')K+B9- J!..*EUKIEA[MD0RX/EF<_+A)SGJ>KD@:G.B&R#/8T*RYTXB"=H+_]^4YF M.@ %3 T8O*\]=0<@(IVQIUFAT#'*=9LL#M_^LK1':B,(510-,8LJKH5"' !% JIMD@M/^TN+^WY[D66EJ46#$T M8;C+"OMG5V,B;6F!(;;9>#_>=WTX5[A/XUZ"<$OX476F7 Y+'_M*153=U>/+@J+?SD98$.R!4F0W$H2Y%/Q5,KQ//I+"8+UK2:\M/W,[.[MIY_G M%#LW!8KGTA]VV$XTE-5!MPO=[%#&!VL@[,V):'ZU*1#_&B+ ME.]BRZI2TU[M=[@E]:#A?G\[/I&N]UR-VR4*1K;M-MNBX]57YH-I"9C&[S\]1}?]'P[\?1+L<_]IXGU0) [;QOQW9QGU>'A*Y?MH[I:T M'D+N,4/R,=A@%D,.0RHI!X^XLZ[!Y1.5,(D7R+GL]4-1+B9UR$"-Z<5]-M*!GV@)<)6@'U>LJ3V@-']THX,_]_87@1Q^-G? 766+CW'5<8[7X/*9O$F_!" MQC?$<2Z98:GIGA<'5'?H [C?&+NWH'J_'?K"&$:W=*)R^\^'CE5+R+)VK-IH M,AMVM_+_3"WJ;17&0[50GFZ'_UJ[4Q.JKR(PW_'>]8NRNV_E6VEOQ)&A__N MS6(#*+?_EAM%1;M_>+/G/EHY:,O^MZ/P4P$7';?13U<=[>*1FU5_*UO5+RJ[=7 M\!? =HR9*&A]S8>M1$:3=-E*+'<=&EM?D-RX3>#9&H(>1"8@2%^B:) M.&%.1-0W^KM^BD6.:[OP5X#)& =]$2.+^$A=5'F!$F%]^%HO4G2]Z0.P% &(\/V M>!ASV?#. ,K??7- AG'K$[)W"796N($!S*&%GX[\ MY:$4K.?S^,BU1BYYE#49 M.$J/;"#.QL+!+#D@OI E1;_]GDZ8'2[2B:R/#7 6SMSG;]L;HH5(EJ4G'_7* MS?//+2RB(4Y/W26E*(^4,GMQPT]/W? 5C;?PF("^>OY.3RI4'FU(;9LNDCY- M&-TIX*>LFVX.QHFY(Z&.OSL19/YLO> V9WPI2RRI%Q_5I6C=3*B)>E$NI8RN M4\Q#OR5V+_N1CH+;,*GCF@BOULB+1.F'TNHQHI$R,7O,+/S.(^66,1*P#AXL M3,.Q.V(6TP.VM9%A5*0"G\[F!33<86;W>Q)*Q+G-S5YN$[]-G+EPJ/4DY%2WQXLX^0U M2@- A4U4^4NK!(,YSU:QD9AW@(]V^.H M9+ZR7I^19$',N$V%7%Y(SM"EFPJ/;?2FA]#5UNQ4R?73W4AYJUQ_C9*3=@\)%= M+N$Y3+8^2A;I]PVU)W=X^OW\"^OWJJ1- "]U^CHM7PZN"6I:_LGJ?461!RG@. M#29WJMTCOWU7>+G/OF7!0>XER:ZKA13I=I^=@\QPLH]=#+!1YS&'7[RCT^KV" M[_B3 V\UXRP+/U*7TG?8VH4I\2PO^8]^7/_6;V7&8%)?]FO0O:+(@CSY%$ M5QY^I-=#AHO1?5^\N?NH*C>1]QX\N#R'S[RX\4=R>R7*+ YS9G$V],:2A\SB MRGFM52Y&B<5180'Q>SM180$NK3A=LOB2*IF]I4OC>TT8=)/'Y]$LTVF3),<< M*>]YR4,:Y-3\63BJWHZ/F+D8?Q2NGX3VB8TY.L\05G'ZQ4GEE.]V=U,*\OF>3# ^G^ MYSOZ0E;!Q04LIM5Y?I,NJGS^O'U;#LTZ>FUTG)+T?IP2GH- +7_IR'9;K$QAH,E?Y M>D:\O&$$-O)[D6>YX.&J0"=+)*Y$_.YFKK>CIP"<_1YA>LH1 8:/XV/[(/2H'FY+=(UP>*O\U>PXAT_8&?MQ_'VK7#NJ"L<>98Y3#9>4YV.5_VLG;.'Q? >DN_Z4UOA4Z+[VK:YJY M?Z_5HW/-H/"G.:;F(I4P4OL,*M4#+*(4]?VYVC#7^42K56D\M'MLI/6=JKND MO(<5PZ3T\Y'2]P\X5\R; <)ZKU5)B/M+YP;+/>UGD]+;2%ZZMY%M6<^4\+F@SN MRC$U*Y>]IYHL7M%?T'C8.*4S%6S=Y6U,@_/(- @"(&+KMM7*76OUMZAGPJY0 MEO8>H5N/L2CU>CS)D.9^IP/O<5%L@73C.,2B.%U%D)?\KQ(\.2[1>%GX\N MPZS$R)NYH8(@CCYRRJQPUO!UGCXLH1=%.MH(XRW^122Zj.-H"\1QC31 !Z\%2-VTJ"T2VE O@&2@~-8M2'#HH:?PUP7HXR6?.M:[R [2 3_K67Z^>EXI!5K[Z%&/[+,.U\0 9X/@++9W'H1$"G^HSMW3B?H;W^^ M;R0 -J!:?J0&#MY ?1 ;A<1Y,?/.=S=0^+RJ:C"W"R$[P0.[. 3"$'F,=>^.* MHZT?2S"3;R(4JTLJH@I@LW49&=L0%-@[#)R;$<QSBRCLTX^ M8=PJ. ML2MG'IKD@]ZO?]OS@Y'7@04GR43G_2@0#CD.RP(L(W'=X&+80@>F(E)C9]>0: MMEF@:;AA51;(RI4+[]X$2Y^!W4S\CCF&\B=A %\ QP*X\AEI;4V 7%7@:_QD? MDS'B>%H^XW,@*:1=#85/N+ID\\'HIQX2Y[[>!L[4*G=&34 6 =N +>-'LN M3O'@R.!S.T8%1L'/V''JHEXBF5@2KQ(,2SP&4<"/"->[5%3OX0JPE\TPFU4 M4P5-#X)$H,O&K6FR>DQ_I7]^!8K-$13.)TV3B-).(4\97YAC6 M^.Y9K&59SW26%X>H8(&"P.RD%D3HI#(A6%QZ%M@?"Z)%O)Q45H(*Z/*.* MR)'G/X=":?Q/DCB\8MA;3>PP0X 4.DGR43_2+@0#CD.RP(L(W'=X&+80@>F(E)C9]>0: M%S,!$=HFG^'WL?"]-G:0&442X5-8$[5S!QQ^CXH6 /R2H^,"WR!6& "1AYC MZLO@\T9R=Q^3+RHQ8(TK3414"A@6'QC'L5.-8YX&WRG 1PH^&&\C01K-PQ.X M0)34&0SQ9ZS) [2H\.#VJUIE)Z4F:P.F.TA$0.6_G",1C\)@"3R'.8.]3!$(M,*,2!C\[_HCAH KZ9 6-0[___<_I*8@<>)'__]5NF"RY%$WUH("Q@A'3[%T62 M;'Y22>KT5$I*_9?CA^;,C+- ;\]SI?=XH^]K\#*'*#673]R-1 M=$+F>#Z\ M<"2VK-1G7I";-S-/> %UR!/ M-475F3[2]5]7,/W2>*M3A$!)^6C?5_?P"A;&,,NV2*%3)^3V@.8J1310 MI_"4/2U,-.^%P=S@UBGAN>K3L;! (;-G=-^EGM]MS1ZP#=?]!S'=[ZOQ'TW-7 M0GNO:P$CM/EP?U&Y+3XWX[%.O71&%>MEJOEPWJR5:\7[6]7IBT49EL76&ZU* M,]9]4 _UXD.YUJJ4]5*CWTQFOV+26&'18R#WD[\ M$[&9]S0$ ^5EL%4O$02"\1TTWKR:RAG2U^=Q\\[=5XF56 _>A!XG.7"[Y,%& M-8M$TKH]_*FHCN-459!DL!SC5 E[=/^%.)^6BJ?)')V,E6N/5!$,(U#;_\/ M@)TQ?.83-YT[I-EAFQ-/LC$ 1]/\G!48O@_>5)?A144U)MH&AX7JP/,2=G'! M%"*&\)GQUQZC@.TJX-$H%N= G^(OP#BB&C/'X5 '@2<)+[")@ZWM]=.,+S\|~ M3O:,|+XD4M?,"*C&H;[(JS"1ENG8RJB/7XCM:XY76 E,L'&LK:EDDFT$@\%& ML2H_1&0*"O;]P&-#9U15P@D/>'F,R AC!:Q\6#;L@,6YQAZ]["#=0->#:PPN M=HEDXALR5!>[G62M"H#W/XJ,G@&+7Q_#9W,<]O.)AXD3HY$\1*8[,?4-,58C MZ8$ 3F+?D4X&O!P0 "SA$(XXT0K^$YX-#$B6=*!X.FAAX%LMV0-Q9YX&0FP MZS-9<I6D]@>EC7%KHQT605BSS)Y <<>K@\761LNO@_: BB|ESF@=HEZ7,: M("R;\MX,_7W7O]|GWF$;$A:9^J0(>RL@Z01&;]D]>[>Y"APDT00B;T>2_*Z'-M*Z\DD0%!*L9*4J=#]A%G10"ZL*J:VQ(*@3*2Q@AD/-Y+2M]+G2)ZR'.V60]' M=&<!!0UX2= (FO1TUX&,2M2/3:F*2P$OP9CCBPO$j^#>K.(.+@I-Y%H MSB6 QN0DI"L&8125P0NMRP+49;9VZW.^G<[?H4UG&CN) Z6C2U,2#B\-IM= M5X.5Z;0'=,=1K^DYU? (;C6E8"0\6BJ:@Z10&)&F'L!A@=I>QOEU(Y1!E/J MNIT2)+$+3Y'FQ1N#@8\Y-@###Y8*\^@/B KO(X[?UP^3N=*$,4%X$E[+Z9%' MO:-VK&P6"M=?.R62C(;\"MFH-TW4#1YX&8\Z<:J+8,\8(<8Q?3!/8 L&.%$(M?V/Z"4Q&DD4TICK(""VS$A[-")+JFSV5)>S4?(.G5,*A//9O.V 73<\7F.DA MB X-3+0>/XC'\,@=F=$XJP0# P?3EN'P*D8D4>PY, ();*PA=*;4@">Q#IVQ^&-K";#W]@=@+;'9B"D*N@CH MPXNQ*T;4\[$%/"LHB'#4_"X9A+EX?2(F0B>"LZ35'"L]> \20635#@!)9-4,$D% M)V;Q@0- 6%4F$E.=QP=X]KR%C^),.D+KU9"X>&LSPTL^81#,Z#'14-6]1+HL\ MN2X8\%+?-,N'&I F9GVC$;.A-!&^G4=5U9JHCW$0RAVRIX0?W1^\&:N^5)[% M'JIK1;Z$Z.AFJHANA,*H"7_6M M4[VN?+?K2LTF*VKVQ;:C/EDSOG+2:<.O='G-*,W7[<]JE:0;7M:+N M(G6>!HOGZM@2\@7MJE?SI)STPK\W_;">'>[BD;^&2F![5N3 ?EG&E\)S?A?V M>K#/,1&?40>;AC(@^/=&- LMX,HJ*33"((/0[S$=E0%9B/LQ!MM_:.:>-F^@K%2- (+=ZH6O M-B.3IR#&XQ44<7C5$Q;_G-O)1U(1L%Z587W+ZT.C@C"];M]4>>4/I67P8 ML"0LW)F*5<=NC'A 7O(IY.&1$3: FLS05HT;1_A]00C)%;8[>HLQ4U+\C4*5 M)Z"KXNBIV3J51V^E]G@$<*#=SN)4X>Z@MI5%'KY(T3(5^1E%,^RDCGT909W2 M[E#5>XKF"GGX7/M^6;YPJU^J6KDZM0&5[&9.NUI.YG%D?3%'}R' M\(Z>6ZSMT.V#NW=GD7.O%@XH4E!W$SJJ&7BQ(I'H > #I9^-VT:$"Q.!D!$7 M6G#M#!1ME&&.:82XHAJ_0QU)HQT8_"<)?,B\V5[(@<)J5G\"702A9HMP;JW,1 M/<@;AH5#F19.-C/+V"VQ3PPV0:S@)\Y'52EL1F3M@HJ(ADK&,E2.*(NF.#2X MT%?MQ!-"%R2\$P$*8V;_ L=+X2>@Z0&PZ3**#8D540028P$O>Z 6SX(:FBU=F M9@-7IK/5AG_G1=UYB5+&)0J_V-76@S)SH>B4ZJ&UH0M@%$D*,818("%$$D0 M(4020B0AQ,0L/AR8$: [AL6*%E6$7&94D9)B Q;?DS_Q6P](L8;(6A>I(R$>X M9,L"N7"7[D+K151-YPA>VD>&K2X;@UAQ:==ID^)8UAFNTD982CJVS' 3 <- .QTW M$1A_^LS_K59>E;-F9UJP^P <:PA1W;RU9ZU_PP;&<(49W]:*.N// 2HR"T; M* E=!PGZ$ZCC/VNV^V-7SRZ#OW3C(.$&>IE_MLH/## $1#+XZ![J0(7DH^C M$QT%W(R@GP%%9190& "IN+4=T=U%WJ3O/;J9OZ..9O%[YAYJ?/V-^$+*L_M0=O"6KU4C+CIPBB94P,MH2(+%0$ZX:*!KS$!YCNLMA%)&93Z5U?'7(NWV<5Q M8 [,8G/*S$K>|=^77|<(,S]RQAHH$V@'"SP6? P MBI3+'$E=?7L8.66@2/!VUHQ1O&AX -3G>Q)&XN[%QY+\#/8&;*DK53761?X M&4^?K=Q9IR:/!OW34H0YE,E'Z$<,SY3M).B\SBJQI-/G;9X[\UV=L_I4A*;0 MX^2L$C/C!*E%$RBU>/[P^'Q63^T>*GIF 2G<&<L;\"@HACI^OC)?62;8:@ M@=H_4]KG5%NQD.D,D,B, 0V58MY(;(CIDW*]E%)5!$,$L 2U M\)82@RE@?*"K\MH" [YD6C]SI%SAXL_7.!Y_Y\L59Y;AG6[\F4BM6A%ESS!#% MVT]99?\N68!GX[MM LT9/4%[VAO-$XS'^O MH%C9+4H8.":G6]$;D^?;P_-/YG-2>LB]^O#\!#^ #PEF'V2C?L(T'#^SBZZS MSY(?AM_"S=H7:<8M&B I_#B*\()'VU;F*3,7& MNH80FL(;XLIF^1//EIXZ6F![JI6#C700ZKI75$% M#>%.KM)+X3?DH-CF=E5;.U=P1\!#SRI\UA<.:,.=4-=]\9N=!E'#JE'!LL2A_ MJ1T\'+4995?]N#KGZ\=Z$O\H*@QM[CDRA6@\S^ZR#$Z&@?IM//1.B*$21?"6UY^U<*YL$ V M ?E0%8@!LF2T6J-VK7GQ(R1.H:HB1/41B>$8XI#RC#=*:,E31NY+\6TL"CP> MX1>&X(:@X_XSJ^R/(<$ J.<'P#4(1'RZ1.(10D75=N8.&F>ZR71'LZ6?);!W?6,E;,:70P\K5ZXX7OPY=+9/DNA[*X7AD^@O8Y)$ MWV.&B)9$MQ*IX U-!K2F%%O]PAKA_(U'DRVQ?D- 8[;PF:M^MN6C.K( )L(+& M-HXE(=1"T*,.%5X5$#?61!7T=$753'QD@/"5S?TM2R>0,"\)\R:H.D&!UH4H M\Y(YP]/US1@W5 *M\': C4%,K2<1[PHV-/0+6;7"+<3;D]C)09A4*F^U(V M$L#E;(\?Z(M19Y0;=[=4-Q+6WW3A%6ZH;@0YG58D/]$E(SLL1P@^SJ!(QAG$ M.LZ@2,89D'$&OL$",LZ C#-P:NED"MT^H_STQJJ(QAUA*/.&C)@#(5!?2_ E MZ=Y;ZNG3D#-7O JM-V.RJ .6UYZZA>TZ*P;(9P:@R9/HD_[K$%%YQ-U]_[M@HHHBVB,FC$%%YQ-UI_[M@HHHBVB,FC2^U$L90J4$9;3/IEQYA-O1#*WQ,]P\?N,^ 9:G9O&= 6PPR &'[5&@JA M+4SF<(PFE&/V>)Y"O-1\]Z;PKG8$RUJ#JKLA"YQT^= I_ACYLU\]ZHQW]08X=H756A^^?P4,0P.]T'JHH&T*C4%\/^Z:"ZNC&IOS&GU%&-,JS?& MWN+"SG#Y"-E^$H,/VX=HTX=7JW(<^>?@=%@,'H:PTL5)-*

D0N7U41^#/`M?;?)Y#V!KIUEYZ@^QMR?G|6!XH@_5QW.CFR+'+(,,P,1$QK3`MOM;%/V'SR8MU1'.G;=\Kj)+"O%?0#!3A$`BB,9)PI((>P)^>NVRRX1;B)MBF`M2:3NZB9>=

[7'O4$X8Q?RO@2M!;/R;3&'R:.2-!VH0U%&E7!^@:BC;60P?9O>`MB:VQ>WE-I_")5Y>4?0PE+@:OND07@M=8+>):6:$44,N@&`)91:;%_L ?0G`M*Z8*

XC<#G@1;V,)WCBZ!HR$KRVXB;QHD^\DU-"\6+s[#ETW"UUU<8,-MUL`MQB%&V+X9878B-[QHJO1,,$7((P>)9XI;@,R+GAY)51"FB'+D_?UF"}{N`M(I[<^(Y*

*R?"PV4S1RB&+/(XB$\HK&(PTMBZEN@"U#4 &HQBHRL<4/M',*E-]40(*Y&]l@),V!7K563K"E,T] M%%1QQ.DST@".D#9'EZ4K)PCRIF2JN(=+++[>[X,>#B'-5PWEL|CFF^_U%%5*

*M'N.,OHA46>H=V 5*1B4Z/X'DQ `O68;/3")TIY3'U/CHI0[^K:>1RQ0>]_W& M^>W?*LOW=ENFX-N=&K88(12^6*1BA" %!C70PXO+<&8Q6M;H0OB ;LB(ZGLX]<\U/THP]Z.IIC*

*MMQ6OV*_QX4CO"&N4BN=9D%]78R:,]Q@_&X$]0($K RMC80 #M[@26R6)]<< MWYO-+2^^]2FH/:(]?1V@!@E1LY56%A]$.N0X%P"QT1!C"S-=R+'0%K-L,]H*

M"\QG59~M'P%F#,N>ZP7%E+E0.Q)S)P=+++[5QZ9K0(F?Z\&C!KQ&P4\#%;7< MF=]$\JRH:XZR'\I6PBBVMH@\M"B2L<8RW8!.95;"1R/PVLY!C!C.&0"4R"VI2 M\|*

[',]"LSMW%@X /'J,=B_B5L],S3P7N00.ZCBQ ^/&1HFEX#H;AOAFK,(]! M4>>7F &0\/C#Z+QZ-DK&'HE<&B*$H&FB!6.HD2@*0@TQ1*P @-)0. I"#3%*

*MKO8P|S#\.FAG*RKV$GX.#I.6#V#&019C'?6@S?3PK?A7@5'K0[>L?3;E M\S^E^F/_[`W@W_G>@XQG#<99]\'=WE# P)EOSQE.I@MYEBDMA"36;5>G2W26*

*MRQ="1LSP&4&VTC24[.D!(."/N&:%,*OICEV9+9#]0OZXNN\-U.N.8S2!N?0^ MI :F/G:J%_8:D?SS^]H(}4MTT(9">GY"R,%OIAE<^5LN9SSI?PW%S6YQ8BE*

M.?/&K!$K.X>]+!WT$IYTI6=N\-(8-_?1?F@HS6-RPXMM#3`1<4VV3/5618_P M5+.,?@IV3.DIN=,X*LQPG6HF!D.ZG5%7"MFP=R|2BKLQD;T'"@J;)WHORY7S*

*MRT+P613*4LX\RC"G0!^04W/X+'^"#:AK7+EMKF)=#]&TK/^]C_7(S:,@L: M?Z7.CKW!>/** U[YWHC''#3=X3[F?+.4SRVI78CZ2L6N.@-1R|CB_LZC?D\! M(" HQ&:ZA?.R"$>H@F?*

*4E&9D 6=U0/ O)Y"?J/8A1WT[$25 -94CBN.X0[;(M,0S]':$)3$1EK$G3A:*AS RA$BSK&Y;]WO MLU( )^M6\.U),66.FV?7N8 _,<;Y5=%4T8E5X'0NEW*

MJB$&:3GP%7=NVR>N=3RK4EP.,(O)E@ITE]-+86-;T.[W M\MF XQR7S<0UAYJ8&VRI~"/7;QD* HJ0KL1<GI]C}6^9D?U-:-GRQP!%_\+)R^ MG5YQ-]PZ'&'Y&FMN+E!\96X'\RS!A$+0BL

2]G&@ .?2)BUM8HL&'M;&/ > M(PV5<^&S4,CUQ%)Y.0V#4'#9NMK\YXZ 4'L#[2057G7-;IM5*D)IFWRO'L"%/KA MPB@W]48C>D1[TU#KWA<:YS?*

*WW/C9N_?:N>BLL;IUJK;BHE^(,@6SOJIU%^48 M)EO, ^=]<LN'Z%(2U/UP\-,E-DR+GO\]RM1%H?CH771CTMOG;?"Y_M.G]UE M$19\#Y>7@*QWX/R"\| ?+T;344WL-\;IG1^X*

M@C6P +Z!MI=?~ MVH<$<H T<'1W$67)T+W$67)L"-OM<';I+4IF6\VJ]/43@T(LW$BXB]$H M@/6]-;%,;(U*#O<8@'2=?QRCR\ND/S36_M RZ0]-E>9+2B_]\ER_;T_9U*

MJ9Y_25B@C[/3B]PAPQYR"PE$;KV:)C;'9@N,?\1B,W&^? QQ/A<)]P"G<3GF M_"22E"<;Q7Y0M0\^47YF"Q;IK/8;MA,,Z9QP(`B?)/IH%_0QL5GCM]%V,D|

MXU5Q/BZ.8B6F'"',.1|=VX/-QOJLKYN+ ^L]QYU_,/W# ,.!^W?F"U?.0?R/Y M<;Y4W^0[V|Z0:JH$L+>X^$O4326W;@G)K9P3&>GNEF|(BT5 E@K<15FZI1@# MU)IPZW4]Y+ALB?*

*&_^WTL*0C78T)=K$7K@F#@+!01>5ER[QU5'Q~5_&E/ M*YV6\N7DU%&'8(9<-'L^.!VU=V<'";(S(2Y2OOZK)\=OC<%[T2VZ.+F#%N#$ M_(Z]/2$.92*W0\[TPDOQM5ZO;(;2P1-*

,KS'B+$9TV+&;4'F%W5K)A6O>15W MU7YK&6E"S)3VL/#O*,97]B)V%S1&6QV(ID\]Y$65>[HF\1)G4M+>=RMVG6OH. M4B(?4M)JRXQ6B2X6MWT)W4ZC?@_3$1A3$O M.?QPO")

*]0>9Z[*G5NWMLGVK]4]RWK$H&1Z5;&!|.0X?SA5[PF[ZDH4O7'CK MS5,H:))NF8.E<#2! #QU0I>_! XGE2 AQ,1/[7/C3/R[73SXO>&|BKQU]W"R9*

M(P/U<%/F&R2VC<<8=>&07XV#8D/8?$6FQS[QYRT;.]5ZX4A$X&L_MB5@:| M@A_Q^F5N^27Q1H_P%T?"7PE0K+$<5$1)&L1 MD6=$V*

,A"!OM8/$GBHK#VYKX0<%;N%2 S#>]KJ?-CTOGCTK[^NKT05@Y,RB0;G>M.F!79RB-GX^.K9K-Y4O9(NN? MDT5T79W0\R:.P_2)@SC:V>-

I_OI1UX>K)Y#%2!RGQ1.%.)$C.U7GJO=TOE%(G/>_.?.T+>G]..!RK%R_Q!32F+R*8#RI M(5Z3;73BI:._Y(OW#!1DO&R7X18"!:M8X_FBG|_P[Q7FQ*=(.2>Q@E!.$3E< MD&?*V?P2AG*

'"XYC"1:LH$F@NB9]VJU=M1K@DN4W%18L=H5E4WY6"(-_MED MC\HFE^6Y12(M]#S^N:]>??!E?9H$(OE70Q76S_'FC_*KL+)(."CIB_<.!^E& M608/+5,4Q%$HI=

<;]SJN0)N.CS(.M.'H(0Z^6/F+SHGSPXW<,#XF1;(-"O&/H8DI6:$D!5XC M1BTX*I.5C>&O/1XQGS[%)3)&I(57%+@2\-$#<+_HQ\:-/+0K&!GCO]K(#MW

*M7*BE,T/X*\7\U4)*5T6MNJ&8#/H>/&7"O!LP:[]2+]0S(ZPR)ZQ2/Y?;3SZ MK0]",0C<%/P2+\LB&D*.\/1-[W8V/4) P8UOT.(L??QC-4IGG83(#6+=]9& M!TC 68DWJH\HZ:I.*

*<76!N.+=%51_^(QS:\?3V4?,,4@5-.P<_]^]$54V'"_F M2=#_;BAB47\H/^:OCV]ZI_S"P,.Y YA/,]JN5G,\A#_HQ1>*7VGT%H6S@)G7*EP&=>,*^,*AB-*

)P+$)\3U?^$S"G."0$AV2_<$A2;73NJ.#'E6Z)\!GE8W9 MH(5BB9Z;6XV5/O6L0U71*YIEL.>^2%?.1.]JEQJMIG%.7N M1B>W!V^-C^]0=S>4\B#]"46IR E,4OV3KL6';'"]?*

*X#>&>$=@2(/0KA=O5 'E MPC8(N4CH#L&PT;]$(E:UV@M:+)SLCHNL) #F8;##$]$E1;[>"U_.0L1UKN>W MT"#$1*K[B9G8H%_IZ2#L0AB `%(2DL3%DPZAI% BU6RTHP!";,,=0GJJ*

MO-&_5W]RNCAOK^D"64[(8/@"C]RO(#-YEDVRQ;9<"&#U:G'=1]$_&C#MLKW M^9Y8I^^9+=)F27]0(-J0",$7T9.!(P169 DU%YR-X:.I6Z I8Q7AGR)QNP3/ MO$192**

D<)#,P,`:8@$6^UAJL=LMU;]W)0\<7__FU+FC&]3Q^)IC'[]$2 MA$(\UL*H0# +H%R/(+&]@V&" ,8)$)6/ JO)7+A7&_GZ"PP#+RER)' @I%=BGE MW7$

*ERT9*0ZP>.:,5X8LZ.7L]^:OE-^SZ+SW'];W!PI&_ 4B_90LWM/:7_30 M3:\%,=-"_;+SMW M\))>>/_'IB<8+I?%T18?NQ!IZKXY+M@$X!C+HBQB4VJO%FXKA2?*

V031+KRV+4=V%/U=Q%G/96;_U&OP_@>&]#_$VQ_ DJ\TOJ ^A(`M_\/^]S^L,,DTC31=F9E!Q30>OP(]5!U#!9N>7?,;96\ A#$R=Z],<&S%;"Y M44%.DJA/.TB-=N!,CR5H5F.E.-E?

T&9P^JRA'O3T^7C1)XW3TXOY$$$Y)#= M1?_Z\.)4WE',3=0HGM+&PZ&C)WQQ6CVDWJ%Q&'943O=P:US#9G&=A*-ET/:X] M?6KZY8MP+SPV%,8FCR!(XF'YP9W!;!?9E-GZ!C*

M1A!.FZ%0@A[C+\I4?8.\-JWQEZKC_+[/+8AA^]HA\K']JZ7,1%SEIZJYQ%Z-MK#)N99-BJFY:*$Y1.0U>8@U!U9R@\@HS27O1V:8W0!S7;O;#G?*

*6)E]"2VO:>,WXBY^EWNKU*H#CP&Q9M6 M>1= 8UE&5GW7(K"YA%RS:'X<3@0!0' X+,8L6/KB!!GRKG1+Z;_X__"6^" MDBGAPO_L@ %/-L&*

*EK%FVFI8R2+]BM0KUJZ^/'DR*C3RT0QO]3Y6;S=&T3#_>_M>)Q1 ^DHAM7/>[ROY[.]<9^>3D438X.1A9@[<%0WQ?B>.M5]1:6 _VO*

MX)GMLRF1OZCR5XD#OM!DXGG>77WY>%NL1'TQV"=]NQ/B;<9]-L2NR9#^*B9DHC9+R4,Z'2Q*L]D?CW\6R86<+WF;0'IHXXT2>W+ ^[^V#SPN=I*

*MC.#74H(R[DH@ULW[I4]"KB)NZ76AU6PUP^(2:$X9B*-"X\^?XY>H&9;MB';(M*--2:8]CE&3HV-).Q#U&1R[NW!&YYIGKR>2\5OJ_% @2FTCIN!1":WC;$N6/Z^O"DM**

[L#D=AM3;)93I2$Z'Y'12 MF]-QX1]M:?C4IH3:?!Z6;JK=3NQYW28P,6@)*>38GU+B(R M0B1,$.>+2,QFKXFQ68]A<>UN${!U;8 /V8$]ZM3YQ 8Q]FW; 24F"E"G]QU^*

M=3^H=#ZN1M?569^ +R660S!LT Z!^(S6A**#9J$\IC^2)<+V;+_G()$W/2D MSG+31TAL-<(.SI+Q>,X(':9Y!+ G5_"/;=^%!69U66&4H2_=3&*OHB0OF&?&@SCI# MS^,X^$T?*

*%&%!X8 MS0+0>5&R()KG:!E6:Q;=9ZGT@I@;HX[]X^]P)Z.AJ8ACYM#UA3E8FH(84Z-]E] M*9I$QFH3G)\]E-8A&+&+RYP-4#I&"9I&CBXW7^[^]"5OU.EYX&C,N]1\&P:U M>*

(NE#$,Z>$$4/MD N*$+DRR\ /E=H/WQ(/2WQ0^\K:#_7"EX_E,=S7]RDC#, M,X+\L\,C00HCU'YY/R%=8DD7 M!G]}GV"FO;RYM0^S.A!!GSH195[NB;Q$M?!]L0?4?

*8J3$I*$^8WUL_DWA*X> M^(=)8%/)(Y_>,),86>U_&ZZF[C49^B14-K%Q2(!>)+].6-:/+9;[:'RD|+<: MYV0RTOK_#Q6S;]W#KR(G4$\SOSBBIQMN11,T[R :'XF]E%#U8"&#PW4/0Q*

*M?S7-=9E%!G>VL5/^YFC"W_'P|\D;& L3P.:=X?E4>6M]-ENY6;&X(I\3EEU MVKMD=2\TS+1D$9>#P.??2\V*V8PW3J_X!>1]%[7Q,KX5E[!%0|9Q<)]4NL\FS M*

*7FNWQ.8XD7^[<\HO\HNL^BRR(2,+2/; "U"#)?=O[F"I]!R:[6B MY%F%8)>]U[=OD0F-B@3 M,/(MX$V*ABQ?Z_+M>3?/O .P@+=[.>X4LVL#5^=Z79Q)O3I3%)H]5B!?4#51*

M!3U=411-A^N.C,_7MLZ\.>]&@ASK-<^U.8G-\|+],Q*CLCD2 MM8]0)>,<31FC';L-'G_I?-8.I;N!6&(3&)C-[3I:M38;$-]NX\&\,/X$7< DT9]SWX152/>0F> M>0EI80(-*

*[5"U"/N.O#;3$2ZDCD18>A9UX]0%]_7N595_FS]7678;1F0+L'! MW\@4Z!'12<^M-GV#":,E?#K(N4?HC3OC$&,WH32B0NGHOGXH(/5855IC-NT"T M#&!]K**

*[H(;*T2UG;YM#L9(A431J]W9=R*OT6I'8B"?=RDN+)Y6[G_'KC(M)P M.Z>K:SUA[:]);$Z?Z41N%_Y)+$&VYU;N_?[FEBY+D?R-78$4[<[A\-52;))DN MY%D$8#]GQZ+-W @\]B8!/=1$#?*

*@FI+,B9L2A!R97PNVKWGHK#4M1O(9-0W&L M=AORJR.41#AV4?AD*N5F^(O,,>W%S>U]>OYZU^5#=@V]=E4OR L)?FFH-A4W!I MNH%'8D);R! E-@*"0 +UI_*^0MX%;\!*

PA0_W;5'[^#3NTFS;RDAWK ;4=Z MZ--%NJ_>0[_AIJY5_?1?H53=-:Y]_$TSO81. ,^+PE-FL?7XNDIS3S7^BXO M_&LU=7&V!V&.DI]5IOND%R"77[M]HU_9+Z_1";UY-

'Y+8S57@=?"_WK!WG ,GXS9@-\G? M[^U[I7X^Y$;7KG;%|+1R%58C$1# ^WA=C=)-L5FE]4>1/0?^=3V@?5V'7<(FD MA3Y9$EM(I,&UC:,+1^6BU#N].CMF"ELUNA(<7UUQ[

]O.)ZE=NKYK>3BSD. M,4^&X;D-.?_[0K10(C$!\^=X)MSVUP>G[;>*(U>1.I(FW: M_$Q_#.2]0?6T$4.%+-W&ZG](38?=OHGGSIO1\-6B?=I3]0<(0%8:*

*M'*O0#4Z0A>I>R5$VF<;T)87KE&]V_[9O[+IU:<($B 1=(MBPQB;;B-W(_*2_3 MJ3"5;^M!P+ ^2*5:EU64_I,.>= ^NJ1BV:[#&(=_B[7-%D]^9F\>5<>9$M SN*

*MA0=T!DOK5F/%,X;)\W#.Q7_W02PXY#_PGWC[?2#&^?=_.32T5E?(HWU"1>. MG1K-<,MR5 M=<(V-(2#Z6:\.)#[N'-);*W&BTCXM_N;W1'U^K?IO93*-9/;(JS1K5OCMN-VJ-*

RFVCWO[W1_?W MWFRVV>K4VYE.B[HK5NYJC4Z]1E5;S7;KLE&KH+^<-)J59K51N:3;'?B#]WJS MLU\'<'[7K&/T#VHCL&"85@Z6 S\]9 &,8N+=YBX_7/-T*_,GT-COH#NN M*

U=R+,%?'LR96N6Y_-C:#W_ZO.8GS5;N_'HZ?$V-W6;P\((W1NG0VM<,"U1# M5CFE#P"EB1\4M.#U@48!C Y7/18!9>D37-B /C8%O&I^P(4<1,$3I,3Q$&X1

MOEJ@>/1T25+>M9\IE8#892GFE=E,?@S]B>.KQYO+LVKS0F-LOA1$;23Q\/E0 M; %D Y/)4?D*9@G*X'6JXV")Q5C+_'_2A[^5AGI%!]!.@!?IY7<_]Z"-X0->$?

XB_+5[8"YR>9#+@PAWZ-54H#3QSX#<'82]]HZ] MR-5!N#L0=R\D2\P@L#O>&Z<1-3)6OMX_VUCYH@B/MG]+$$YR+/P6#'E1%N7G

MI+%2%7X6U0&,>8FPTI;OW>=G%3S$^L]LNO0<<0BV3X^@X>$^@(.I'FI-CMZX0 M=FXNID=HHJ&]"EE#[12U2+]4_@-H3-6),?ET6Z !U2,B_227;@$;V*&MB*

MCRC931WQ"2_ZS=A(G)%B?2[""%)@UENXL5? #U/"@TEWY>-B%7XLCU#LU6&#.R%NQE[4XX1#L)\&B.DI22V/7M=/V_JS%U- M[9>YLF,"M!4%HXSJ;K@'Q4'K+H"^-

*DKPA)!K\TA+J1KMYCK%^0;6BM;J(R8W MVE;G>Q#*ZR$&,\4L3>EL$J/U((HWGD0!\U'4"#TK^R5E?=GIAM T;!<[MJU:UL+%(XB M39 ..HI4%B=?1+TOU@YL;9R8@WE M5-*

*9UX;EZ=_->>_573JKU?^A:.E#RO2;YPP56V4;QBO6@=0HL@ M9'X*8QO5JU"U(=\[58[C]XSSXG3MB"BY,B*6X-D1-*

*)-56<$WE2BNGM_;PY>!/LG/.)WL*AU^M!Y"3=!3DNL/.+^X! "JO!] F @*N4\CT6EG M'+.|_/NX^]+ZVK\]JH5<\0"1Y.9W<'LV=!KQ^?.^6%"#AY*\=+,D>_M.1&5I/V+?S?BL1 WUR0QG*

^D0> ;5\#),1$$2 M5/*\ + =CX\/8MHL#KHJG(P4-)+W<-=M!_FP[TDJD\1*;9Q&,9-*B2,' Z]X MU! NXWJH^0R=96F. ^(M0D.GEN<2-BW.DP-%QE0:%SF.#*3#!(T=$Y_,?? A%

M$"V43&)'B=0%")3)[%-V'!05=M8B6H(ZA(^$4P_-&?VZK=Y>-4G_]5\5 &IHW)7 M?S?B;"(V?>>8WZS[(]XHD*3VDQKT%H6Z[V93>W%Q$9M'$4[&PL%#W%O@<Y.T[9@23 M,BX*_.DE1CY$*

D4\%JIFUL1#%9=&$YX5YM>G),4>>K[=@.*PW.G689)F*[\ BR5IN;9>[M<)3+$V&+S^38FFU#B$&(D31B+++F&:K$7_"PH4ZQI$9XF@]HR:@4\KZ F73P; M.9.:Z14\7 M]!P--

ZF#93Z,9?!N2)H#UO$PI95U/.2:677-<'%Z.Q9WK>'PE,3WX5VYHK^= M!$Y/0H5ZZK4FF9I=]S2=]W2)KP0G66 M)87]R4K9[XCOPYO1N3+W<#P>G3.:%,,3]&(D%Z.)-X/I+*!<-'A*

L(%A M2 MVM?:ECRR-6K@XPM\^/1^:QX_.V;9>CBYPI-,G_5>01E?C4>ZAMTG\Z 35D.0" M&N\V9CV/7[,UBF2Q.+)&C"1(ZY:P?4(^:,C$]ZQ?+TU:@\%Q_KDNO^2V@=V\BT@K*

M1Y(1Y-[;R^A$I&7283%4\N[4!"WB+SL4OI#]@9<@D>^5A$(\G*LR,N>3AP7 MK7?'CLTPA2Q3##$1B]QE>Q",B0=[V27X[\>Z,!TS;[G/)5 5P<"7OZ86B#W MPZW?*

*1U$\RA%4K40HAP09NHL!'C;9*,RNN(\PO>C=3S_K-;][(Q3FR!&@4])1 MF M'!88$AI*C,I;8$_DDH3"[3(GGW&NU_/?LEGW]8B#,N=6],D1DOL@MNU_A MI%2*

*,)?XDN=E4=XZ"+/;N>Q4QN<](<_HT3&8=WX)) N&V=-ES*T'NY3/,F20 M5S*$>KGQEP@49]>4W_(WP]-G^G'RG(+A?DK"GT\?/<^JA0!(@Y,>H@08;M*

M8OAH$10^^4#,KIC1\PO@H&J23JZ70,YM 8@Y:N0H5T@8$#-'@)3I2 ($//7 MI7V'+H?]BGH0(.8@\84XD]M^0,PN7^/RY//V+B__%92E#4(;!8T-&A4FD%Y; M+H6-&

*<+#8Q7R/.EOK3[OW8F+PBP.R8IZ >1'((DC.0@Q"C!VDRJ(O<<]17YGU M45]=-=W2A.[AXKX%B]S8%]*_YU7TH1/NL,A'IW:*^NCBPU>/^WG[*;>N2JE# M? 5FAIZZBO+I-*

A\OYY7"Q)4K>Y=+Q< M^B M\P52&9NI_.:F$+[61WUUR42S.RU;+PMWMW1@+*%4HK[F5Z<)B(B0-"KA M L(%A L(%Z2TI&+7J*_G8QE0'(W[17*$MS?

M!WD@OM:]S3QPW.1;I3_2F98/MBO@#,BV'9EU"8!$1W2A4,$^<<&]^LCNZ"-'U]#>D,WUE2&774*]D1++5(3K![5Y]-'W10]Y\5OG/ MQOW2)+,,?*

Q.L> ^VUKX;MZ.V!1AG208$P"A7R)Z>;"4-PAQ]N/U%^^U4I=IG6N-M34*,Y"$Z(YT5T_-4(P6IB4AG22]A@39MHLA'1>Z?"+01OTC/>|,^<7P43I1

*M'ID=H;M&C_D4V23CNY)04+*4!H'L^+]TJ]'"%L5_!D,0!E5K1$6L(#HF0^+6 M,@VDU,=#HHO3P45GT)=.EU:@+ PD,11$]\.8BQ_&08@CM+7I7V"A#^YCM(/'=VGOS,95WAG*

M9%L6I4H=WN'M/S?/=_U+X,1WX%P#7"\-#VWI'GY10UIY%N%&T$?M?^W^> -M%[_C,S-7O3^K"Q^ F--KGV/T#9Z\V93>W%QS9M'$2+%.5G\|OJWVA^"_"G&&V1/Z&!!#E8$F5P M\+LM?F2NX

,&&E6'/Q5\$NO=WRD|B03$H./94S;&GKVMT#BD6E[S:OZE/[_M_RVQ#/.+]@Y$T=.1)F7>R(O4;U^'UK"*$';;A;?&8#,+%@@D1R)S]ERQ.I=*

*M(8>&Z5,A3^1)4_7#PP[RH%K]!G2!)}(PY]7*AZB9O\,\9+.0R4%7>-[-TV>Y M!RZE$2W>G,Q*8>VH/SPSR*1FL,+,@?AE3&..8N"_]67)4+31IR7[7$BLK%=&*

*ML72NR=R1:>;9';64W5,M]UC!'N)46*GX$@*^ _\0"E#\> \%5 &IHW)7 M?S?B; /"V*?>>8WZS[(]XHD*3VDQKT%H6Z[V93>W%Q$9M'$2+%.5G\|OJWVA^"_"G&&V1/Z&!!#E8$F5P M\+LM?F2NX*

*M[@"8:!HVZ%0GEWP6LDS9MY#46\N>1-6R3)Q:EF'KS8_;\L.U*B:&BLXQ/E&H M&'2RNXN*3"F;+Q6_JIK-((*"CYXT%L#O?__G\!#ZV4 2?D(7_!G\@@!|&P.Y M!Q^4YWY1N-*

WJ)\52AX=F"!-R?O#(H,%W^Q,%O#(<9Z,0L)09[\,D0G^]^Q9 M?Y]_1T^1)'ZDP:58?_!%O8N"/D#[!?_Q.@#_P@==&?D&%/WQ#GO060/]W.L. MY[-.K%?5&7. \;!H%[\T?

*X+CX_(\LK]?72B6@F-G=]6G|N>O*WGV!.MXW:CU[C<-NKMO=HLL]6IMS.=%G77K-5S&IUZC:]VFNW69:-607\Y.30KS6]C ME4_N\7"Y.U!O79TBL(3P!Z71HEX2D>R MT@OF6-*

*60_M@&TPL9DEY(R.(]-&E].)*4*0 :T9*[2\|BS<#+4VM GBM0)FPLZ M'0B^%Q_*>V3DT^PAXZXF"B*O3ML\4HSXH89.M#]C<0;^G:4/]YG7EVGE8*A>VXH16UEEVJ@?02,()H/??)8|*

*[R>*Z)\)#8CZ^HJL?R(53(\ M?5L61K2?"-0)U,,>UT-3L0]7T4V@=12=EYR_KRJ:WE3TOP NKZ<\RY"?!,/A M3A35_|'ZG\^780R\T)IRU6:M4Z=/"PMAR;FP.MH(RLN/\/!"M:\&I6^@QL2R*

*MJ$%QNX0X^.W7>?B=0]M=R.%#,9KP\#%CC0*6AL)"A B%+#?@) M.E^>ZO.B;] 3H78-5S [OU]+X(CAQI7(ZTU7EIZUR@4[&PL%#W6(MGX%/ >*

*M(B]0^2W$KC\B9Q_RQ4*VP.,!5,<1!2\"#60L!H!$!10O++\+Z>']'5-?7+[&*8 MJ[A9GVIWK\K?F[.;BG;^.J_ZC:4%0B58B1 0@A)!,PC^Z &%HYPO/9"Z,JS\ M?;)4HW5^*

ZW'CU#\1(52.4^$DJO=NS< PA@SE]=7XYO?B$35\(;@K Z-GW60 M=[.!JS]6X *-/@R MJ!U0';8I6QG(42>(O^XM_C+L.U.L%EO"!/^#&214UC X$ZW.+Q90OF\#-PHCPM!T;#

*B*P_!WS+!AKGF1=U-H!6:')O+_ >.5WI8/ M?Z)(<.N2J$\?7&W#,![#_"@RXORG&,^W.+?H_@J[\!T?WHT%Q749V>[M((CE M=? DC)[&UV/59WC6Q\-UXT.N"9I0='/R[#*

*W!JH53"/+?)5Y&9H3E5# Z-"2 MP\V^K,D1F>'0AN!0?:6LM _VT"P6"(?,,/(?6-/N5W!&\)",#U'4US?+YPSU.IX)GT@YECD>?N =L+RSEUS9/B@+0@*AOY!-SO MNA6U5ZJ/JOU%5-8 -*

)U2X=EMF;N+F^)NM+T3N+N&N;D W'W>KPF%TYOK^S_2 MK/W" ^Y2VRN)>6XG(XJ%B&_XLSAV52K%QN=UBNV%_IQ=EBL@MSJS&6@WBRG$M MZQ:N;7UJ?>,V@?*

T@?"T(O0/CZP[?=_J76+.[##TLLP."@(/% E>SUK];2SJTZ:B ^M@6^HM M4AZ;7Q\4[BA'OFTR?+CRZ:\)?'#^D!E]];=ZZG %E8E@U#Z MQY)'JF)R<))S/X.|'B1 XTCLQ(N-M1$0,D=&^*

<'+_?[GWO0.S _ZBZ\X38# M3>>19W2]VZC?!%"S3UWZ[ZXW?&W(X)Q.J34_SBS!HTd$WT)-$4ZPG\ MCH1[_T_8QC\C\]RI((9GP>[FB'>N\/>?PO:L R)$&Q.BW5IY^W_CJE7Y) W*

*M=)>YY M(K1+"^U033A>H3E&DU N+93#%4N)(M=FBZ"=#0-QT]XQ7I4ZG$LV6E/\V.7%_MX>P&%A7'8);EM>LQB^]LD)FKG2=*S6E3D8W&*R_ W1U71VCWVH.;ED8..U%*

M(%,AO,Y45XZC?'YU=NKY#'A]]U*]RFS\!V.1+G@690RMW^4E7D8-O*&/FU[6 M.A(E],"9LMX01^S9QI@3^6RAQ&2YLB_JQ)+VC!U/9OJ2NF#) M9,/2 @)6E'XVFT6UA1F&ITAT:IP.[-*

*IT7RWON^"O+H:YD79)%<7SMR719;1;+$>@2;'!!2'VC(MHVL'G;]K,(7"]2X/SD*8HD)0.\>4-!E#ERW M1M436CAKW^6VABBX=9PP6V!?- ,O9++>]W*6RY70OXFV"%*0:*

*V%'$@"%H%P MQ3:.'.C28,7\6_GAX]%V\=DER($;00[TUF31LB0<)%(,5]BM141VSD*8OGC M\\B!)/R1+"62/N1 =TB$$V]>Z'OZY)P@!^X,,=#3 MW*@$[=XTM&31*

$'DK()H$;_S0('NE1<[NYC7&[=?KTU7O<,+"04,26+\/W MR2F 6"D#O.EXP7-[;\O.E?=5@3X8/ M9^)&.0,]A#RXO'F!T\"Q2I*%M!C8WB'6GNMR*LMU@67.2F?0_118>X6$XMH2*

MK+U-NT+<[K#V7&+&];7V-"]VK^\&J0+;](@XFQM_5_=`=B>BQ&9SLO9H/?> MOBD$KLI."">N|K@)))WX9= U^C 01@X#MI9,=XP6VYI[&2I-K6FG3H_*-0,#V*

M/#$%/,Q<.$7B_;=47*^NC[FM MZK)4R\|_Q$)YE[LF'NK;_'U ^9},&0H"FN'!1OQW'21=]E[A?\MQH-.)[MIP)#0/=B!]U;>ZE]8&R&?8H3R='Y+|R2BEU$29G)*

UPC7$"X(&VUV/.P>^=C M&5 G]WE@KLQP"'T$CM+=HZWYVV]K <1 MSF4+3#G<1%/=/?)E9'N)U\)N&V_/1ZK/.F^*>G/&UQX#)PWF^\<2+.[!=OS MEN_U0<%S1Z4$#0'XRN*=*

*(+-TL69^L9ME]S7S=A>Z2P6-E)(T+@*VTER_7CXD MVIYG-"%0\WFID,3F<]1PSI&&\P3IB*0UG"-#8$EA?ZNE5WN/^1]_P].WXY/;L9AVG;2+7 [QB%SEL#1(OI$9_MB0J*

^/SKHM'VM%2EVQ\|%]>?31VB4Q%+-"0T?" DE2(TOLB%IR M<.B6A@HF/1[T]_=W5XH0"Q!=.%&$%&\#BUO[^/HDO("NLDLIF!A

*MW).X@J?"V"S&_0P1Q,?)]%?:RI_55X'6N*5@;>F2[X2&"+\,TR>GX'>E #SF_MFG_NCB5%N L!]YY.N6#IU<@>1"Z^J/^Y*)>[!X'F<-K;7GF0[Z1HJ&SINHH2"AE]N6_*

*M=="3\OS,95]QE9/-3J5)Y^NR\<_7!8'BI]&8]/V@-<+TT/.*E*_A%#7GU680; M01^U_YW?XPMD6+$_C;S-7Q3^K"9^ F--KGV/O+89++>0&M!X_@LN#(@'FXFPL M;9?J\'<\>-A1#.JJE7?QL2 MYT;.@$ZU?CSMIH8X_W;G'X9?)X"><8O11_J2@TPJ4293AU=14=)!A:.K__K?$ M,LPO:OY2+[$G3Y^*GONX!+GGNP_AX+=Y.%")&<+%1^+Q%&>S^GN>+48K.S>+K MU.ZA-0*(RO)S1C,HI5'P"H(ST(?DAN.)!@5Q.%)D_!NE#^T5J/5UH(Y4Y)SP M766L4^\#L3>@-##B5717?P&_"ZT"$9H\X(SHEP@=/>%'"L1IDJ8)O$UX=(W M>V8L\;HTI;K3C#X5&\@CZE6$Q#*2\-/63(OP(U2RF[_2.3#^$OT =1@&J4 MA>_%O)>7TT!YIW2%XB4HGVAU*M"4L=]#AX06 3_):QK0-/11^#Z\'7GB7'64Z MU#BVnR(!2K^%'3@>F-=G "JU>]#%TX]2BF'>*GNU"P> M4C%C4M'!<(C",1&?(T(-R.L+0LX$$!!"JM@ N2QP;FSST'UKQU1%4FB!%[G MJ2Z0(+=!-H#2 7D4LIV(9*5G+" #)'$(90.F'WO$#1ETVMX_M1]XK(T\KT1N1I(<5Z-SK#N;.S3]Q7U1G.H+OKZA\5^S]HIK0F#%.M:F@\|OG MG=_Z87T-_6IF6EIVY;_X$%[*+D*^-?#+H"R)\]PA0S#QGNRCIAFST=3#?C MA='VRZSHO;SD.ED5=A_@"[/._LKB;7LM'AM8)RB_7 MKRM_VIE.HUF%BJ9H#HVWQ^U<K5&Y;=3;L=@M2=ELL]6MS.=%G77K-S-64Z MC;JVFNW69:-607[V;30KS6JC:F)'% MW@F/O@<-^G?MY_Z84>E9_%=XDBW1Q^S3Y^U+4]T _;/EAY(MCX*HC20>/A^J M)0#9WY1UY$O8/C5E"H7F$Z.?_PJF@E"V;'!&"6;U'BS4@LSM\1?E71H2!Y;R MTN0!?M [,& [.KB)!-V"+^01X4.BG_SU@#VRFR)6Y)\|!WA+[W&U!%]IE.40P MW&-_;1-BCI*D@@QUA1LVYFC M"XYPK"5/3X-9A%;G=:/T;JR),M T*V!3^1"UIR>KU01OCZ %TZ!,%94 M6/?"6;FAR,]3X9(1XG-'8CPCM&IJMFPBE,N%TOG%)3U.S&J8":)/TZ]/O43> M4*!L?D&!%],KT'*!S>:XP(.-=]! N5@4:$L? #N,|WS:F0[KE|>#Q^)&[.G8 MYZ.@Q7_-KMLDM;9OP#AWL*6(/;)>GC;#9#DVL 5.>L<)%"> ?JEQX8N9+A*;*]&=]=''X^1BP.V%'+BNO 5I"\&Z\L &M(ITM0"}15 RXU-F;C.2U4Q+T\E-^>1^>%T^,H%7%,+4T(61"7$D;W*S+:.MG@$]QV6;+79C"U'C2%PA6RQRV5+P8C>B2%/#7[%5K[&1,VDY-IO+T5F&"SR3 M:P=W0SY^NR%0W=I8>? S#WY_D58E+9'T"*59+Y*T0N6*-C9PLRV7+93I;9MED M2"]AMJU=$9'+UKC(..U\%CXN6\@G^:JHQ'=5>-->N_=/_KY5Z6GQX3GIC@,I M8TO$M>!?$.42S1:)]@4W(9O/[<)# (#RU&^T?O.BA$N=&1;9\]2#;^R MR&Y=3]7:3Z-E35V7#ZJ:!>RI6*"2NP(M#Z>9!*NRU5%OD'(3>4VUW!4NCSS"=#DA=ACAHXU#] >|>58JBI8[+%8C[+YKA$5QL1*8$24@@@(:X"/*EWWNL+ M?_+WA<+>2-Y M*YS$>RL$JL]KZ/+-G[-S6J7[2;_!(*5ZNY;B^,OU.\/IZ*\&_6!OGXL_'T7F43Z$;12+S&W M0O!JO5R(M-8",$PIG\WG J-(D$L@??P50^5>+G)70+Y0RA9*@3.E.R[3CD'K MS]7NU5XOI.)MX?/],TKMWB8P'[P*]8C0;5&IKRRERT>&?\^A_KED2!IAJJU] M\I6U;?G(844V6V:+R6 J3_7-QAWT44<*?.AH03T|@!>DIU(TF_+N@#2+#QO3-LEJ;SV5)PN&."BDK8 M.HYX51"VCAP.S6=S="F;*T:N6'+EW*2..V2F<5;D6EI[PBPIY>ZU]J>6;O] M<6'7J;KKC))9J1KJFO.OY\Z'0!OQJU=EN&RIP&6+P:,4I)Y[5Z*RW-I?4M-[M_EDJR?3MV^,EV%-965'9G0\1PO.3E$*V!-W 0BXPZ@(I["8QD626%1)B)(@8 M:2[L;L@]90BH;Y*B:=^I/M3%E#(R4RJDIB:Q+$>(D2!B> 9V:2]3SY"V2RAK MFZGR[K2?'UZDEEX;)A-NCU1Y;]C$GC'89NN\"VMD^?)Y-EMB$U))19@L=B:+ MK=B[$#GKQQ2R;!'-C4I(99#G#9&+^X8/5(']*EPQ]?=/>20'F'G6/5'RO\Z)O M&[XR(A=]%*.S(%\=^#0W?U-U=BLPRIB*LI%3OML%W\==^%?T+DUWSX+I]\-M@\MV@=KZ??5IXAE<7N<^\;X ?YCN5AA?7#YDFL$;<-Z;UG2H.4AZ^E9K7V@J39DF!^-OK\# %?,JN"]=$(Y2S#YK),.3 FUN;+88->>=U!(?#S[M^SW%QU4TKE\QGQ>@I8Q.V62+SX:NV 79B0$[GZ&S9,J8S1>2W6MA7:4_=!I2 MZG'/FK_.[_R%VC"B/UIY,7_HO!G-?$3 M&&MR{68$%Y]I[$^>M)8 +___9_#0^I$!)+PD[KFGR$CML';&,@I^(1\X1=U MSTMC^>$.CPT95H0)\$M1V/3]B<*6.0@4Z1Z0)),:F+.0'^"I^>Q?7V[,!S1, M)'ZDP:58?_I%O8N"/D ;I?_QV/D2PT=71%IX^UX]P 4#77N=0=SYV:=V"^J M,QW!]U=4OBOV?E%-*';&]385=']Y@O-,/ZROH5_-^,QBLG]_P(/V.'(5|*^' M70 E#S'Y[A"EF'C+HVJMIKMUF6C5D%_.6DT*\UJ MHW))M3OP!U?U9F>_#N#\KEG/<'260M:I:V=)%;I@=TQZ%F^&>3.B;!@SR%Z" M?Z+T .:0:0PO3__O?TLL4_RE4;RF 1W^1Q8H280Z7A)U$;Z,UZGSL0PHBY,X M S70PX$'BF/P3[DLQ:L /@(^79*4=^UG2@_,B]JA;O3@&PQV!Q\$"G-LK(LO M1$1D@U%%>#++HI_\]8 !FZ8|RWN"\UZZ8D]) 9/(GN>5^R9P!MZ);RM"?:VP) M"0[9>QSP1AHF>N9:W[2!8]G+,?!_3Y^<6:J=7*/9]"\ J^:H[33(9)1*%RR M\J[RH)V3W-*,!ME-]9@HL@<-G:,K,]C!1 E>]A???9I[?W' GJI@(XF4?,3S M(E)_L!?$6#G.R)"F) [&QF09767^_:_SDWX!Q%>U8MKFA=P_L:J7D,VN"ZMA M_]EH?L/R1^+=LE^3HO6VQ1/>;,+ X,7Y7$%%,_77;W\M12Z'Y(I9MEP*,XEF M,Y1:JD,("VZ!!;E#ACV$KE!4%HQY MR.7_9'P0X> 5L9\@'+Q.#)$.!6&VAY."2_G5AK7O,-VSFY/7.:I-?I_S]OB MI*P*=I..49C#FT(3;6.[OI(6)#8,]]!/\UF^D,W1^2Q'1\8G((-^ML7|^17, M,U;:EMJ;+W1+Y>.KT7[POGF9+?!^#$.N#SS+EN*R M#MVx]>S@K4U4J)#U1B?"PKPB53_/\"(I9FDM(:ILP MUD90@_"_%3GJ9.<$=#DA=ACAHXU#] !\%+EXO50N9W.E)*OP>HPJ?*[T./_G MKG:OTG=2*TKK.2D]3J-D!:P_YNC(4Z48H!ER[L34WDOV"5B$S-'1@W;E48I M!TZ*[T ?YV.-K_A4(IIB3HZ)#.10A#<'-MFRV7 C>!D6IDPL51(D1!N#ARN+&<+:`]+CKR& I2DDQ*DH-597+^MHBK+OF/ M<*L)T[(.+HH+M9F24WRB;3$1M]2" (<9,>4_'H-AN6R.)17*B9>%)?4NKC+E MAYOI6_&J.!PT%FOT4R\+7A7+'!-IS-)B>V@S+S+P;DO;]\ASMP:Z/\7W>M"Z0+C^ M*I T.*\;29-J9$*-(1U+5!\%_]3"+H?LM* 3KGT346&OZ.4/AX4X#T8X(C]M#. C*'YH//\&,J4KU"^,O=BJPP.0K0ETI#@O>=GHU?GWAZIHJPRS<2!0 M>P%\8HB[*W+XS?>BHD09G51F<:0"7!*VUWETSEU>XM% 'K'T X)*/4LI@7M*Q MJ 3F_AIX=!V RG&$(BG]&,O3C(6_-UI3=1Z MDJ*-5=\"[SN6E-[KP9O&HDM/P(IL A7C(T^>MM0^6*5R^5\(C1K[MSO_,/PZ MR-R*D>GY"7D;7KR2* (.#WTU%'[OR&H3#C,K^H>1DNL;6GSPE[^W!6;H_&8N_@ MM^/P*'1Z=EGYU(:(FT&ZOU/*Z/#\+\%YA(QX]SRK P=(4;R/5-W)#SD MQV:= M,WA?AQ5SIPTM+ MP*-HJHHL W@!3:# 42?V5[XA\67I7Y7]"?X3]KM+F3]J TD"JOG3[QEX3ZN@ M!U"=WGCD>6L7';?VM:KT ! TI+R1M,.]U;AV&_($:&C68L58#/((T*W.VK,E M6<,E.*?I4?W^\70DP->,|V+5? =\F#5XSGMD[7F/K)<15T:.2+'Y M+$W3Z%]?ZP >\,C:K0!PK12>PJ3!C>R3'9":Q7<&HH;A+L1V6,1XU4$4WE4O#S1OP4/%7(-8$^"O6-^4YAY8D)-QSC[A-D=>,+;\$L-7B5"-P. M%G^:,T.XF:HF@XUV!.TJW%C(_D4!#AS:0C!60$"0\+R$<<]T09'?*DE8 MVI0Y4>5UR\]YP>Z_CT1%5T5TSZHPK.&-_K_+PU7U$JAKZ$W#-?+/_>I+/!% M&#V-X?T%#/DRI*I5Z? 8?Z%M=^YC=<=@VAGO%5OQB7?,Y?K>=2SYFK_;T;[W% M+6@\JM$\L2-2AZSC7D-;,_A=/O(OW?KGB*KW^]@& 50%:B^),D==81H!OC>@ MWL;\"JF-#ET%?!_^$1% U,R(:8 5*O\"F(E*+<@Q^#RG5!$VN0)BK\ 4IZ MRRCZEYD922B6L4?R''QV<9',+I;CG%U<)+,+XV3WF&^KN4&U?@S@-^"6S"Z, MLMGFKF87)X7:RV<7)U3F|LUDA'2X!= 5PO.+KPVKG|!B-XNO0WLN(S]"OBAR M@0U29!=B2PY:<%WD_(YXT;#5YGPU643.6OD[-83?&:0V^;$G,>$V,JEQL#ZU MNTBU.!GA)V> %PU.'TO0Z[6\'13KD"QD-\M=-CW=M$\I,PT%FOT4R[+7A7+'!-IS-)B>V@S+S+P;DO;]\ASMP:Z/\7W>M"Z0+C^ M*I T.*\;29-J9$*-(1U+5!\%_]3"+H?LM* 3KGT346&OZ.4/AX4X#T8X(C]M#. C*'YH//\&,J4KU"^,O=BJPP.0K0ETI#@O>=GHU?GWAZIHJPRS<2!0 M>P%\8HB[*W+XS?>BHD09G51F<:0"7!*VUWETSEU>XM% 'K'T X)*/4LI@7M*Q MJ 3F_AIX=!V RG&$(BG]&,O3C(6_-UI3=1Z MDJ*-5=\"[SN6E-[KP9O&HDM/P(IL A7C(T^>MM0^6*5R^5\(C1K[MSO_,/PZ MR-R*D>GY"7D;7KR2* (.#WTU%'[OR&H3#C,K^H>1DNL;6GSPE[^W!6;H_&8N_@ MM^/P*'1Z=EGYU(:(FT&ZOU/*Z/#\+\%YA(QX]SRK P=(4;R/5-W)#SD MQV:= M,WA?AQ5SIPTM+ MP*-HJHHL W@!3:# 42?V5[XA\67I7Y7]"?X3]KM+F3]J TD"JOG3[QEX3ZN@ M!U"=WGCD>6L7';?VM:KT ! TI+R1M,.]U;AV&_($:&C68L58#/((T*W.VK,E M6<,E.*?I4?W^\70DP->,|V+5? =\F#5XSGMD[7F/K)<15T:.2+'Y M+$W3Z%]?ZP >\,C:K0!PK12>PJ3!C>R3'9":Q7<&HH;A+L1V6,1XU4$4WE4O#S1OP4/%7(-8$^"O6-^4YAY8D)-QSC[A-D=>,+;\$L-7B5"-P. M%G^:,T.XF:HF@XUV!.TJW%C(_D4!#AS:0C!60$"0\+R$<<]T09'?*DE8 MVI0Y4>5UR\]YP>Z_CT1%5T5TSZHPK.&-_K_+PU7U$JAKZ$W#-?+/_>I+/!% M&#V-X?T%#/DRI*I5Z? 8?Z%M=^YC=<=@VAGO%5OQB7?,Y?K>=2SYFK_;T;[W% M+6@\JM$\L2-2AZSC7D-;,_A=/O(OW?KGB*KW^]@& 50%:B^),D==81H!OC>@ MWL;\"JF-#ET%?!_^$1% U,R(:8 5*O\"F(E*+<@Q^#RG5!$VN0)BK\ 4IZ MRRCZEYD922B6L4?R''QV<9',+I;CG%U<)+,+XV3WF&^KN4&U?@S@-^"6S"Z, MLMGFKF87)X7:RV<7)U3F|LUDA'2X!= 5PO.+KPVKG|!B-XNO0WLN(S]"OBAR M@0U29!=B2PY:<%WD_(YXT;#5YGPU643.6OD[-83?&:0V^;$G,>$V,JEQL#ZU MNTBU.!GA)V> %PU.'TO0Z[6\'13KD"QD-\M=-CW=M$\I,PT%FOT4R\

T=9PS9PTQ,>$:\,RAU8$?X?0^R"M5$5?JA*Z6L_%XB:!4;N5LXD)W-MLO1C&3PT1]Q<(/$)7^LRH1*;]G>-;>[,(>64&!BAP]Y3(;8"3C3Q90)_%B_)Q-M\C:_;D&XN_=<[TYD+<0\\5$4RHE:46TD==8(9E'2]0.B6<.O%MW6DB))F-M0)BB)\Q'%=B"BP-4B$O"GB$N%(>H';EX1+$G_)U?WR$O%G,"H3,DKKMH4&0*

*M/GX2Q9JZ);9A>)+/UJ4"@2/%2]6*EZ*_6;VA\>;S/8.ONF?)1)HS>"G;>-MB7_^A>]"PML^,V?/C#-N W=X$@[CW%XJ5HYRW"*?=YK@3Y8NH/-A##?U'K.Q*

M0D\9NT=3DBK.3V_5\32)Y9S[VO7-#CI04NM05Z8-1YY>=%T(X@& M#'T$48&9M<1"(I<>WW+(PQ\=._.WF=DA-M!ZJBYCA;+H5*,#D=8B;90YY7C@5/$Y_^:.\$$1FPKO/R]+L91G*6XT2[&4 M9RF^P#.6=9+!`+\"H:Z\CWJQY ;W3@QN#X$\4XE-F)7O)U-M7G)GXVN)OCH\Z.RS).(S2.(,(GFU@ MDDWAD>D""^*-HIP2/Y%4,H-,4L!*

Z7"DLHA_G\5H1P\2I:+/)GHD\6:)#$/ M, JX/.91*AY&E\[^4_H+Z"(%OGB)52#3GF<04:D?S1">|:?@)4/2*3NHU[(R MVP5K4GH.01.EBU"Z!0*]":!]WRZ$@,"*H_HE;%>!1190C*C M+ L;@9/*M12!;BBTC+]LL0!_RIPE&2O!1@A,0?3!B!%FM&/&@35XB/#J@=L>% MZ(+)^;"", 1)L;F NB!Q ,,ODSGL4"!-D4KG'[+QKG3%PB"=R(R8,LO L%*

*MM1GE/J&3XP%S;#RTNJ,/<_<5_[RTK_AFPB.(!>TZCHF@\YSUX5S#@OA\9SA< ML*0A,;;TXC1%;H?PSXDI*1*4V/+CC1!?IR5*\-U$IH>!!R>P#O&8N'84#0(XG MAE"Y-*

8^0N2Q0B!,"\4<'#P76QK.A MDR8NK <\)9T,WE0&XRRB@4(^[,[.(!0A3NIS$(DP_.1DOMFBI$?,8Q!OJ8'Y

*MG8DB=SM.77&=J[/->6.Z!QY/G>+!-67##CQ76BO6.FRP@95+H=F%0^#P9])S@-MC;>@RP]6:A70Z%Y$2HG& M!P$1(5**

*44FUVE;@3H>"F)#1,0)\U[*KL6OB)H1<;.GN!FOH16_BG.1&\G]@KYIV-H'9E=@PS.R)T,X2&!*B MS/;.1&7<=#VG[S3%D13E*,["I`>DTXWH8MQ-13'B;0RRX\,K9;G?@=:!UD%0*

M(1',F%/<1O:0ZW"K_*X_5G46_4EQ>.:(O/[%V(KD>EFU2"DN(L_!\<*%],0 MX3!7,_)X4^^D9=GLC*2XU)(YC=]4R8HEP=6)\1?LM;_"9ZD$8 M3)CM03A&$9"3#PJ]V)Q)*

]7ERN,@MEC,"_1VGYR4!8.<4R0!2-4CZACZ<_<<< M#-\VR6L5-R\AP<]E?:0M!'&^^C\,(P23DXN:$!T)#TF2;>++(LIO^(,4E(IP

*M;*P(G%5@,+H!@ZE1&I"NOY5%_^IEPHN#'!^4]P^S&8>4BV>8FBD,,+Y.)^PB MGFW8YISHQ>)EEZ0I6=RVE7C)]NYAJ!!.HK.2]V/]6]],;@UJ1M$U<*2R[*

*M_+06!W#K&%!55'5.O)8'D"1\(5\]>&CNM.33VC\7^S*N0E3GZ2RO2CV'K9;8O[5;P>]TCHUC6 MC%)=.RJ5XWB+Y5B"2:K0.(@3](G'C%>IR_7^%/ZZ[38_ZL98^K5B<>IR?,$OR--*

*A^GO\^]H MZA&V(#\6V0.1]V[MM39HA3IN"&K/4B)UQ5$B,5'4ZK6J5]Q,B=1-9%EO.\R!=EB"M1Z_8H$: U4E\9 M("B+H,*4RN1I5XHOCY.E!7,1U JR9RE14A+W'5(W(}" @7QI=-*

*B+=OP^^C M_G-O=CV7"'LQ[*N;-XPOA.?[CCCL ^>P\S$.VY+=/%"WEO1EV:.0>T0VM[/+ MSG^UD;8W\':MS?Q1-D-[>-ULVN1<_F#9@4DC0?7.^O2%,0%@=<L,N.5I7M&U*

*M!+\IJ_A W'I%S=#++6KU4W(M;;QVOT(*2QRV?&]AOL,WKQM1Z[>D<&UJ]5M0J M]26\)+#OWQ4X$W+>\|$B>9V9%:0]_MCLP^1K_=8/|) ;@7*UJI9FQR!_<\GT9: MJ&3JG9S)%V[E#K-*

*VL>PUG1\LVSA([FM'L^-F*CM#GXF7(N,=I40\(F=DAFCXO MF3+GR1*[(],7+;,3B="%?->@=O1B7:HCDG[@QM7^LQLXP=(+1-:VFZUK)*)$3*

MK/KZN">;1C]>@>6MD/^K4Z@72ZM;!W\&EU_K_1RP5"\&6R,&K(%MC;Y!/H4TU$IN:SR9]A4*H@-6RJK9]0(*H/DEA2.B0@8KB2U=P_M8&ME%)A"U1&*

*$%1CCDAJ3I_7>.%U0H!DO",16',@!T6MG:EE$&"B39*4Z"D MT45!2U%0%L&LJ1N$64N' =\>1\F8S8L^ UB^#4H$,MTG"4+RWG-!+GWT7,2Y*

*MIF(.^N$#D;6C[HX3AKN16^X7+N'Q+LSLT*(684FM*E$0)P&.Q&7+<2NP1H?T M0SSE#D*W'KUJ:$6PP,NUZK$6]4\[>]5K>KFB58N-8TV)<7N.7E5_*):T8],$*

*M3Y1=86A2[=G]!W"/T2#TAV9-1L$8282C$%2B3DB!)UXP2*M9[<8QIP?6[0@RNR4F$TNB*%7M7K&#%%N0&DROKA7K$%4%9L824&WU%(W)+<:S_<3...\XR0'4I$"JL%U$"<4?5/R#3$CB#_!L M2.19>*

BL,)E@[;9 8#)[X6Y 546/A"WB_0CK'_1O%(DKL*6A3@-F++G+[\@ ML @C 3@;#B,X2+YI?N"AIY F!=^GJ;=%LR9>3^:.*CAIA]D^)7E& 3,F:.-[M[O,T5SFR $3@:H-W;7NQ*

*CN=,S=WKF M3L_>3>SJ3%VFY7-**M>5AG;,[&= (BD9%JQEK\L-A.SF? MIW_E$.>1>XAJ*S@*TC*>4[ZWM(=H=?? 'KPC2TXZL]Z=Y>E_NG=G^3.QK!]H MV1&W*-*

*RFUV3_!,UCB>4W8;N)QZ[SO8*9(RC?TB=O.69Y*9PSO;9&O3"5$!9SA^E:J)**U*>88?IM@^P4FAA_SEH M"WVEVIZ.K-#-PA'.H9]LD:-?]55?RR&X0=^B42YL'U%TA_-I-*

*#)P(&5/+DDZ MN?52K4?RH$[=G]GOSfV.UO,FKK#NB]VLAC%]^&8LQ!*W\"%N@5&;/DM+K\#S N\]8^3UJGQI-J4U!*>BE)LEA9+M(_*5U%IC%.((<_^Z11%A5H!PT/*SJ'H,*

M$Z.@EG'OVB%2*]]7*!U5XIH@AB5"=L5P)&]'H_*R;M=]8RTZ(M8@IBK(WFTF M4^;P70'!=XENHLIT-U%U?!OO=5I[;Q;[Z]GFO.:=O+-%?U8[>:>I$&?SDA"W

*MX.98N1:VWM#*U2DE\4 *>;M5#+WOQ4.SM-U_"P*]DEZ,QI%+Y=\EYF:RO#[R9_83,1!]/[RMERG[\1GE\,!*C7L_)L% ,\2D<1+WCCZ0G)X5.HD?10R'B*=VXHOG!%^:{/ ME,@B M-*

L;JH_A_6/0(D7ZLZ(W6QZ'%-KP0N$.(I5C1SM6O'BZ^CMHX_)X# MH@%![VW&SQ@&X0.NV>V.R2(.4Y=VQQ:<,BIR@TF1...ON_BI. GT85$O"X MHJG3"IH#V'A8]NZ.QZG@

*MW5T\,!1_A*07[_3^2 8?$_XE-4G?-I^>N2Z==69!XHL\R# M>Q8C1.1R+@F._(TB$C4V+_,E9[*.PL%+6.K4#17*K M5 VM8NPG16=!QJ@6*#/?YPV,_-V4+U8:#,!*

*<5^SBN35]RM66&5E]5,="E-!#. MDW++!=?UBF6MC%"=#>E;*2'6M6JK]>NRPF%'5 MJN7.[$X#9%9CH[#[(Z6\W$YU/.'8O2)"R[<71M>*JR'+;(Z:*.&U[.T2_78+^ MX*$#:-OGHU[7*L6->OR?DDAH-+3&-/+"_G()#R#"42T;FE'<*$#HOF,VY;I6 MK^T?"^& PS2[^N3M+$SSI^A>']J;9'LG+^+9XU:'H5E/?J_!Q!\.W:O,XT=<$*

M6W3"#M>K6JE85X_T8K%0Q^;QV,HRPE[$B(KEMT-"E&PQVWUXU?BULX [7+X2-R.4)1#O8AT:UUDBO9%R9]"W3FO] M$8T3GB7I,YX\2F!D&)4J(GU6&X7:.XZ_^4KX49:-D98P-

/I>(D2T3%(J_T M>'=FYO3,'L)Z.H(\14"E)+1A\UKXM6^&MHA#.J#R4IMO6=F$S6_1DQV131V4 M//2T<&+0[RJ=H^"$PYD2*C),V--CEG*.RW9&)#EBX$_NF'0H;CK7I#Z%]@V*

M"1-ML7?T^ 2H&;N!:&8GPG^G!%+-/+4)>K;GL!&6>(L^ MM^_!]AEJZM75J=J&&11>+!_F\N(PI)NEPY$4R\$!$QF"*V&1>SY=#9M6P*+X MPO*Y;7%[,%.HC8FT-*

*=!S3@*8!*&NP_'O4RH<_ JR@YIL!RX8Y.W$/*/(GY[? MD 9Z>G&#(]TRM$9=UR]@'0YYN9+EJ6PPM-T1;ZO9 SHI?2W2?NT\?!:/M#[,)L=_&*

*M5&KL2^/W7"X=QCX=CEQ*1)LCT11%G(5LDI7+=*Y?\3CQ\OJ0T+PHH+O,6T0& MB;.D)C6F124[BOL\SY([XSH6=NH9DT/-+GRS0Y>L,HRL885L#E&7J MT7_^KVX8Q;?-*

TX_T,_K;8!3"J'4X+4B[S8:T&-BFW!P.;6!$[BKB(LUS;9M+ M-:,MTO!,O6 MCR163?KD7NQ1R%768>S3X8BL*#>#*)1. ^,$A)?(J5!52(@%B M>2^]N&=H0DQ9_,1+D]

[$!E8X4#T02G&5E,= HI@V/MFFYET]HNN2_INK.0?! MBKG,.!"90=E$1-V4N64T2EH)5!.XE?5R0=^&O97(#(KX@ CY_-+Z&IY"=U& M2^AJ>0G=R\CE.2QB6T*H'@D-*

*C%**W$'V093VG&N4E]7E974'4E9WB50S/Y!& M5@;*T8YTO:K5C*E,U,QW!SS2*U7-J*Y6!7B\P_(@#M[+9?B6ZPRJI:I6GT;$ MVE/5PXHPSKNN!WIO6@XV7@>]#_V6B:0U^/N4!*

*MLV0'4%>@<UK:9/%-9(>=*K&$ M7H0)K5@ NI.CS.&5W<2!5B,M+>NU!I523:M7ME)/LZLV?'JYHE66]0>=D/5Y MT<0V:,[_0Q,0?(2PBB&<-U__FMA^KNLL+4&2>'B4ZY\'U%TA_-I-*

*MBI47ONN_MC #_=ZB:A=^ NFD!^9/.'4.0V#YW-EU>/O:5#P&6]"V; %G*79A M*#=;'=]L7OM#E4,#E-%T7,_ 'W7,"!E)%O #,P@#+$#]L@[56R58!]_E,*F MOQ:U1/*

7A3OEYWU;QHM]Z^,O+7F_8^ M?;D7TP))6C]XC([5D]4O5&HEE]GPE.D)1*T72#HV3>U5MOE%:F>_>8^0%> M1PNXH5JHO(9_8)HZ7%SR3N-*

*YCEOVRAY5JGK;*L[9\FUA]#2]RQ&R3R_QM>N< M=+#@]B5)XB!?3-]&5$#NB:7F]D7Q*<$F0+^@L0D(,.;BH3N6'ER82 MCF:RX(KL?6-LV'?9^ RJBV-%_W[9-\"M>*

*<;3G*Y+-<3QTQTO/Q'5_MFW!3 MM1AS5"_;&021<;TH=N>T1QR.CE#QL)^7$_!!AA[SX3]H(PG+SF>)863Q<-_$ M"+!PI:FNHPAT/=+XJ7B9%Q)2:VAWR'@:2Y@.0<1PV#D?*

Y;UVENUP[":5=!A M$1.ARG0QO).GF&S_Y'YARH"9?NAQ3$#8)X2O(,0+M+O'=[1E^AB-\|4'9MOX M3XHZ)E_I]LQL[U6?]3##H)"+@6V3G*;5/G"M%K,68X1O@CN; ;=,;!C'O'2=*

M\2B^W#_C?KL;>$=ZI9\.\ZW14;.M (PGGTX_.KRI=_M+Q>TA+ M&+7DCQ('Y99#JRA'=^[P)!P>4YCWBH'PX&W,(R&CXCCRPQCTI88>I2>U//<[

M"+.^X"))0%V(FSY5H?:(.)@B$25^"G"H_+YL&E_4D#,-$_3G=E)- 7/F/X MK-EIX0>.$E W,0##<8P:(] [*9Q^&NH]K&/>*!?+(_9S.N!^:!\8'YS/^8@5*?$&9V!LD%Q>E[MEL^S-*

*HA.]0*G!G3!9Y7STUN54'38/7:)M$>]WXA8F\NG!0OI M8SDS;IGD3UPX^4HBLVP]\P?US*?DF!W0>KR48LK,Y+V\K"R?PTONB41$!C)=*

*MRE6MHI>U>FF*8PZCN6&MG%KAE:O5;.=K'/$^J1?"\T5]E "R&-%7Z=VY!]-MVU'QH[*NU6H5S2O40FW=6(JAM8H&[*I2S0RVT*K-_7X_$S:!WYF_Y9G$*HN M:?*

*5J2:O5EQ6U2^3U'=XJ5+6Z#JQ9GJ][SF# ?II-13!*Q/&/KES?/^:5;[%S M\K!CV4<-33?*FMZ8 A=8.J*UD$NSO0)Z46L4:UJENGY0 MV%8]!]MR-@FV5<_!MI[Y:E])5+.?9.I.XE-H+ M-*

*%=U\XZ4"Q%LN07^^L#YZWR.OU;C>6DE=[XN*ZG+,B)8CFBVN9U==OZKC;2]M@:?K?$C9"IE>>)/!3-1,$;,%(WM^@>:"3(S,>$O+NE;"6KC&^M[2O=)?P;IF M<%*

fT];W5.R_FF9N=X&_YW%0TO5C3RL45>|%OD9XZK%^CM'"(W$Y<|!,9'EM> MB14Q"[>X(XYJH95+F:B)XWA,R\QXWW6M($B-C1ZJ/4_(@ D5!HRF.S^5?K.*

MW;)%]OOTN\X.HVZ<)W8THJF!U=VZC#/C9L8;.ILJ\28,9L8I=%V0&D@T>V]H4_=W7$:,69A'Q]*HPIMFQ]H6#[EF6HBD7M$?W1LS!+7EC MG6T:S__S,7B6.CSU5%2&)HA*

*<_P#E&EHCCBU5E>T>A5)LYX*2]T6O<[HI;8U MY,@>1"Z^*.?UF#5HA9[/4PZ)+HUGH\.W.N3Z4U!IY8*A C/8F$P@%PQ&LW (-M>P10];27XSF6-+1 MKBDX3RVY0] #=9*Y$ -*

|^02(U!>T.S2\L(W'TRO-MH]&$69M2CF'5OC,V) K93\'A+8&]A[G/;<]J869QY&9%!9Q1_K/"F[_QS<;D M3$<U.HN@$9@8071RH!\I)V@PH#X#COA5&#]B,_&2'8Q.5$G,,-

*LQVJL#+>2.V8H[&UXG/$;-M^.V,.] M10GD #G1\'T6\-%A79!S%+Y$_*7)YZ+T2DQBCWD&!)E9&PR!^CKE[86M$D145!53L!<8?HFA-KCA\I M#R,\,POYP0$LL4N\;%.E@=]GC/ ^,8>YF*

D,\HYO,-7\6 Y6_2#E-J4+X5L3 M.Z_0T;RD=';3]EU>LP(?P_';fF 0.EB@)/K;PT-_T72LA,(IDNLUS37!7S4 M\OY_GDHZQ)$KK^*35X+RJV5Y$P4P(AEBG0ROO0($= .HG2G]*

*6VZ/D8=U## M#K,H!$5G6%64-P2F(\25O#TB?L M@.T"02JU0A].^VXH [Y*$&IH#QCSS>3>P0-O4 ^7#,YZ9,.^=QF\5VU4=,J MAC')=5VWC7O:(U'"L!DMEG1R?2%9LJ6I"-I)!:*V:,&-*

*HB1<\73^,?*O!IZ M*%P?F%1UJ$P+!N_#/0",*/IM\^L$]B5^.,]8[%Z$&FH/U/T,^W& M#]*>EI;BH"2/!I?5/K\O)&$T3XFTIY<'$ M?\ 2&>HI#A=1,$?0;_$OME>CR-BSX#B!<*

*2@0RG8@8:>[ISP7!]-%S$?>8ZH?H MAP]$UDXJ5:<,=R.WW"]<3UFCE:C E)VVQ5U+5>><=+ HC[5! M-H$ACP9XHU'4ZD;Q&"T1_O[]S+4M6*AG&L*7"_\"/%EH!ZUBOP.-FW&R<*

*M7BGI%:U<-'A1*V]7$GW)#[&N$]2M.S+MP!*R'X7C"3^A2:)*6K%>U"KU\G%'M*8D(ROQTF TN2$.K8=)DN3&V(!]JQ9+6KFA3ZY($>;L:T:YG+(B%7BM"&OU*

*MY!4I:S78[5^UQ+2$_EM,D?V&*,&"OAD("W>[&MQE*U@=$*Z M2^4)D7Y#F< ^=;AEV,.SW1MYJFN&\UT;>29KL\]E_0 Y>;EHTCOO3;F\XDL M<&LPM^4 FY;JH.C.L-&V#!-*

K_#%Z1,D?+' ;(V/*.DO4AX8I%B:[&8+P/AZRC MH#_*:YG.=*^F+,"*5'ZG%]2;R+CB- 3,')"C. ^X(Y^LX,T-PG["*R.OLI[R MMVWVA]J-A9/GU>9YM7E>;9Y7^Q+R:M,4.%FS_6F-*

FNT\.S?/SETUN[54U6]U MDE8_U.56 MM$!YQ<2W+7))G3!(KIAN^L(S=*M:O?:<$G3UR@XSM)];=NX #>'D9V[*DK. M_K_*

*S!VC":O1!588\]_H_3*8/IMT.]\TQ86$H4&HMQ/!AH((UDX-T4O^S'XB MB*7/AS-ER!{=L(F1%'1XC;T&/W5#V>?ACZ%GH-M*XMTT96#_1:(+?1=!-_M_$"%/\C\'OX SRU$GH6'P*

R3Z$#E$'89]$2\F^[V%M- MI(^"EH4X#9BRYR^_(+ ((X$0' XC/$^^.7[@H=^0)@?7!IZFGA88F7D]F8BHX M:8?9J5,1M$G)FCC>^[SI%$YL0 6X$G

B;0^FF8"^GX@/3RWIXXK5]HEY!#K>DDS:BMZ!IZAR_-H29_G#IKT5K!S M_XA(IZ!NJ.LE5=U$&9Z/@;QP=X/Y<%Z/+5;J:%5&BNN8'8GI->TFE'4C'7%*

MPF${/)^GK^40YY%A;!'RXR]K82\XA899=]7P.7'PWJF:-OMK+.I3E!(MG__ML0)9[/ 89?8D>F;-F>^_3+?]LZ\$M ?=WEF?<&S2=?$N8H-2]A?!)0N^?1,T MC]F7WX3M5_MM=

*MPXT(CU1'3J9IS.0RYOR7\!^A71ASW.G+?6I^3'OCL*E(Y^P(^1-W.!&3SN9) M7B/.OOK@,Z+GFUL172\8F!JKK2Y%S@C;902C5FALE1^FS6]>]_WS@<C@'I*8 MDE.2*T!55*

V?]8\!UVSV(-<^,+*O,5#XWY#D3!WN;J$$HP4I9,;'=CISUGLNK*U#-J.G+K2 9ZZ ME\UGNUK,@YE%XP!9. -&Q1]2=@A7J+S;XU0TJ,<4->/ W*

MJ;C.621++&)4"OKF623AT\6A2)REP\!&2<%9[^7@G2#P- "PX6JSGV!13!MP7_/,/ $=AH$RKT!(3,/=<\1HV#Y^KUKATBM?%\A3!F)]{MW;"+30S0KW9X*

*MHTK6[5!MA)+&'@89A NT&TBHN0=;0+],,,]AC9MD]D96(Y%;9.PB#G[!KBH MD0KQ *8;R\8@\Y''I*QI#VK;[,.\V7OSG&<+6U/?&VI-#K^R2_B5]3Q)\[-X MSN8AB4S.8P_*

*#I5:76N4IA#V#@.5HE(RM.)T2?A.("F61CBX!0%%@']+MC5 M2<&^':.K!OJ$Y2YI1+VOU\HJXN9F>5!7F5-0JC1UB_2^6)^)R.\'O3K@!,EZ^ M7M+!JU9)6J$\;!-*I5M<-*

K;HJS^_$S'KABC)V@8\L(C"=YB)V\4[749_.:;HS M-C.U/=X09^'C)6S,S)M_REZJXLNHJ6,_:1\!N8 lG7VW&SQ@5_ .NV>V.Z3N M0)RRMCFTX(033"5,AC1WT ==G!#\|& %_?

AUT2\5TY=-3Q5$+G5#/WY(=D&E MOL38V)>3PIN28M-@;"R$_\JQ>AYG JR%@W.VEKFH$6 M,K5BWI++.V6 +MUHQ;^&VI9SB4%WY7_-

*J*E'!EEA)^S^*^]+F;)?>SY&Z6@W*S MG)I'H=LY_V&$4O=#DQ0D3+=IS TO=;0JI4#[7FD:SJ807HE?2_13APM".C+ M?]_T?9#O_HY@/K52$2S$VD9A"9] 3QW.3[&T8E>?+*

*<%*8L$,7*A++>[B>,.V: M5BTV-+VX41.' MZ/+=+T"(\=+9L>9Z5FJ&5:BOV.=H:-54X'\:TLK*72^10L(D1RK>]J-.K;]WWO M;DZU>DUK%/[#FX-: MI_D^KZ2/:.]*

*(!MO*TQESU,QU@F\,X#MSA!O!H>,,F#O:A4:TUME ^N 5.;$^XE MHG'"Q21=QO-'2=>.V9I6^>K8&Z]1++11?\XYUKR^RG(ARI)&^5Y%3B3YER MWT'-CRY:?*

8S@@=Z9@\:X3%JJ$>10>DTPS@B_-HW0UL$_AS0>RUX2D82\1$3 MG=H1T? ^O(:.%PZM#'I7Z20%)[P:(+7J,WD:JLF[_/GP-6S^>,]LOACXHQL& M'0IT_@7K?

^'"!#"K%2BPQR=@VKX;S8"HLE-'"%PB8^BY]U:'@>B[MWS7&T6N M(-4?LK;5Q0-CCV2 $\29B3Y\[*WH!Q22]9AMBOZ.KFIA%C-PD^H.AZX70*HL MYL/B7Z)\7,R\[<-_?*

*=>&<TYW&, L:!NK8+EB2=]MR(VRR=[RY5&6=^GPQ'!-M2>]NEWSR6,=]U6Y6M:JI3+*VT]E4'X=BYC% G>,-_0LT!3^?(Q1U[*],K$ M9SWR.0>!37D9,@IX2BU=F:"/R<>B&*

*M7@%+L)B+IRZ6#D@L8>0M,B%E]"U.OI2*3!T.7ZV&>@P8<<:&]1@RJL;D MHOI@=^@FA-9[/&I,%IE7',P<+&9/R0S**8E4L(4APC(&),T1#DM'S8YFK7$4B M,DVM9GK8<#TV-*

H>AU^[31\%0^\-T0NQ/Y5_^M)X/9=)A[%/AR.3$F'F2"Q% MH68AEV1I<(?IH2A O*PFQ/4M'L==TMLEO#@I&E1L5G%_D.]3++G[K6,%H3&9>L%;'DFKFI2V+_ 88Y.+J*

M,/1<.15E)!!%$JW^[B 5A4JTDHD?.PK$,^$D|<3HR++&N /FC2E]C "@>]J MIP[I+C_R&$@3T\9GV^ASO^^3+H#4?3SWURL@0%V5.7%@<<@+2A\BZJ9,K%'UH16K-M!MI8Y6JAOK-%?*

0]QN996:GL(3,@#C!/K]J3L^KYC9:-.?G57-9;"+^PI,. M?:FI)D7HD="]*'W(`6+I&$Z&?0,U)%HH;9G_[MO6DYJNNHH/6AOS*1G :_GY)@@2TI@*!*'4FGU IY,3ZA5,ZR7E50-*

G2M;_2>2Y'$40F.^U)%=!.R/B^/V;GF.LU2KK36*@8,BUX M*9^QN-V7>J=T*!)62=Y\!0FU:6)7'^AWFC 7Y@CV044L&\>IGOY3&)R0P< M8[;,(.<#7QV:([{3X4E^LY\"V&L*

&Y]E{J.IC$U5$=-\"6DR^4]"Y9GU? M#!"5,#UFONHUL?M"3QY4PG44>_"7VD7B0&4G8D45[XCO_:P@3S>XN M6?CAHT,>F#_AP#D,0=IS#]>A[6I3\1AL0=NR!3"DV(6AW&IU?*

*^MY80^5!0U0 M.--1#0-^R#'!8OOQO& &88#515W6H6*J!,-@N)=RU?37HE (_)P/_R\;R\9 ML); MJ'JC4'V_SH'35-=]>A%K#0L#OUMOE%F>_?X\P%>1PNXH5JHO(9_8"XZ7%SR*

*M3N-)C5MVQ1Y5JGK;*L[9\FU!'S6JRQ&R3]?PM>N<=+(=AB5B/[-MDN"4$%G05X!H)S (8"(&) P9X$6(MR*C^\-)%P-),=EUZ)78:4+Z<5C45T M&^MMP8ZB.8;6]"UU-*

*OE/8\1LK)+"BVFIV6\))' G*0.+']QA_L(ZQ.SD^)]' M=5#2$[8GOE]! B]F_E*YH"]T#&]4$#;,:L!!AE##H3;F+T<-BW_@=55U\X-[Q\VGO>+0H>70E2UMZ M:_U4\DW+ ,G8"P?Q992;*

*(3]8) ^NG4AF;]T?2*D8|%T+K^5CWM6ZRK7D0P@#?8 M#AJAF/,]VD7Z@<=0/#C15-+^HJ!P5RQ:9A3@+KY"E%6R:93@K'L3&\)BD M92MOI46U@'%& *MO"K2?[]J:$:C/|[%S;*

MRWG^'P?!(XZ\+F=#!E)0+# MC%@H^"R%Z8>>[8?3;+EAH#[TK79?]=G0I$R;&*K8BK>4LF'N3 M(7]G5%%-X%+Y']#IM5E 2,.?TC=I;-M?*

*P%=.$4+5HEK.N<_63LDQXO0U//+TP,UJ9!&*=L1'E$H6[R%|'?R#71OL5L3B' MPX.-\]@!?Q)[Z]W42*E"7[)&[E# ;M,D7,%B*(W-9/[@M"^Z&ORPO*

M"$&_OV;\@^MI5[D1X7I9Z.U;UK42Y@TV#K2Y,Z6NO@M?[,I8>XDC76MQ"=0 MICS69XZ/YLY"'1E\NYN6O^B/K6GE8B,C\[FBU6'\&J?]]^F;_N 5,SOJ>^[

*MMH,NP"N'.FQQ1QI50RN7,I$_>#@=-$&0&AL[5'N>D(-P?=_*E/TG8-HGEFN-M;A6]K-5+VXB=G?^M7M8066V)IN1*RNJ4JEJM5M+JT_,%9K=K&5K*H-64BYI>6K/]fU9US?U:!:"!*

*M-XI:PU@1&FJ+.FBUH6O5R@YW:IUSM5L#H.15REL^1BLP3%TO:C5]18UWDZ5= MAV(95$%E>DZ&@5])A&5X\ :"#C=C13/*4Z[QO540*H;6@#NV6IV".MV=4,BL MRI'7C5*

,,\0(_7P8@8Z M=N2>L#6Z*D"]!0:_,_=5fMM,..H:5;!$VZG\]B@U7K6O5^HK:S;ZC"$\R MBD9?#&[H<8 Y&\[/I. 2#Q|"^Q8I67S4BENE)5;1RL.Z5 M:SO4U9^O+:.G&)JVS:*

*M2&9'E0IF42QQ!^T2(FJW-MT1G)Z&5ES&UM[V=E3]):UH9"(DMQ.#3L^*-:?# M]*TBCVWU)G:]X16L.4V(''B?KQEWU-:!THZSIC26\O^LSQJYL MTJ+6*-:T2G5-#]PAPUS-*

[_5LY++V>G4WV>C;R7L_/'\LY8QEG>15ZID1U"#@ M5>VV!5QN6X&%5>Y12A7S&6NS08MY:DG7\1+F9U/2O.N&)(=4OSO%\BM.)B_F M?8!E;=&;9(RJ*

#,U$Y"6^T^M8JFE&HYZ6TW0;8)XE0ZL4#:U6W4^GFL-S MX58T?0=ZBUGI5@[!5\=^"/M+"\V,U?7C&1#PTVL;#1,B9Y*HPJ2D4&KGUACI%L9z5ZV>;&CE*

M>B;2MW>3C:-7M5(C,V<"[R]D9=8;,C(J<'6&EJCOE%X&QN#C^*3!+;_-[VHZ48)=(1G8[CI):UBZ,)++S +)^LD-VU;L3#"V1;8^&:[#:=)}'20 M#1KLD0JZH(^AT

YV<+BG6#^P05\UXVX/B'Z%F07IF00%!,I/L '$@(^/C>H# M%SOI6 [!XD^U3G =BPU-\R;0+H] L,QLZ[L6R9Y%6ZL7"C3IEEU.6=67;.

*MXZ+9!3.M0\DKIZ[C4AB*QBI'SVWYYD#!.AY^O%8@M0MVID =MYCU "C-5)? MZ36M7 /53Z_+9B\@*SIXF,50RLRA2@5U$B=O21]T"2{J6K5:U8RRP8NM: !S M0-T\++>CI'P:1H*

98V,7E>XM;$W3Z5C(S\"V7>!H1.@T6#E>B#O8*F;0\^R M^2)@FRN\C&W"!(A0%=92[;NAS]WV+)Y&]J7R M?=HW,&S(/W@&[*

*&?.Z;^F#!R#Y6DZ4.CT2;*BOY@/URDA_H3Z8(TZMU<6^ M.)8'@[OW%AQ6E=G #'R?Z.VV-40-F4M?>E$.ZC%KT H]GU$+$Z*+B'|@*T. M"7+@@G+!4.'DVYA4)A<,1K-*

P"+@P!F;"7'_'KG+-"<8RPL=%3L!X2T[_VEB MEYW0AD5/L1W$]UW(>"&GA8!)GJ[8@XBT?%Y-.4;(UD8;K@@ N[6#J7/$> M@+++Z"G ;[0NLOA^V_,!TQ#I)MA;<072.;|*

#K4_B+I6,&)KE$0?NY.TIJ,AO MR0$=DNBF49)NFOQ6W.&M^^3!+@JOK9@I3XH)2?KK=-T$D=11Q"5'3.CM@K A,7!OH?CAYQDY!O^?>

*KP;SY7I;$KF16H+0:W3Q>;5(':SH=!'P>($G4(M*K(_(1->N@QXL=GJ[\BF,5>_DN+JSV55=F45=2^-.EJ,B:A746.)>+!81T;- M+Q93D1H"\D,W7BMPQZTNV?*

&HMN!"_C"=T/1&V$_7#?O]·MA)=4+^@9LM5Z)GZ-^F#V#&RHZ+ECWI34MFC;\"W2.E"%P7,=V %0]_UV$G7·M;8<@!$-0Y.:7A]0DDI.@LL%.?F>!

I.E'0Q%A!\4B&9>1K=]N^'6T:7&1[37<·MB620%WUT5]VH'26>IE=8MUFN:T5I%%-W8V#^Z.#,%R=M(+7%\-QX5BOD!3!" MQ9@^L,J, ZO,.·+!7_/E^>7=

*[]HR!'G#8_7MXUK]1/Y[-5UX]K 3>]FDE:I5K5K5Q]NA:[SY;6*89,D@CJ6\@M>*·M16RL)IJJ&UH-"]HKEYP?YBHI@<9)43;%j8R.6'WM .R;AY53;·MP)I6,PQ.19=D!M)8U2>[ME-/9A SD:BYV{O$4?]$QL5@VZ@!1G(K4 MMU+/(1;$VIA73[Q-4O^)1:FB-1ED1+B>5_67>V^**UH/I>28&0S[AA[-=0MW# -8&7@W-]-2V+!]?*

$C^C#PB&+A8KEO/!31E%D10:YEBJ/%4$OJ95'J;G\,,2) MK1/PYO:R5;\C7)84NZ>D9PT3'KV"U&4QZ],70&.BS?%P=(/B@-·*!CZ221B=M

MZ*$*$8QPB@K]$5K#@8@^OC(,72O6*IHXD8'I]"SJ'A^/IM/AJ>E53>VY;H<< MQO0530=15ZL;FHICPO"6<_\0+3Q5D^9")/RIQMUS;B!+'7<@ DW,RE,_-17

MM7I%QZ[RY$NVU1#VP'>[P0.,·+%R(@9ZF%[6)+N(V[33%S?&QT'>DTSO8I+*_MDTO;>,_"·1(^9163LGQR%=7O52Q5=4]%$&6P@-<6)5=0I++/T*E;+·M.:+3R551GK*

{R>Q4KI8961DY:=@7K-:U>;,?!5[f N\SP2X:&:N9/AI-38'+U·M$EQ5Q6*N-^Y88^&Z"1=SDRH%<$24&C/NB9UZG-@GRCI)/2,H7.'V?U7"A#H8

ML]1$5A6Z/COFFT'LZ/78T!P1#Z]\T4^-3]Z9GN:"Z((O[*@R##)XSUAX9RP_< M]G<,%S+/%S$S*:S(F5:N:D8=.*=>G(QOOP*I72X"\U;+Z4RU@S6*H5ZV]87F·MN%),2BM7M*7-

+TZ%[,·)X"?\"J(4/6\]P] JTN/0-FUXW_34$3,]H251,#D MA<2W>"037N.N.S&VXSHG&/*T.K"K'>FZ0[E]93G?/P]5GG8":H4=],G3F'1+·M*,6]}8 M;YHK!",

(IV$Z'YRIFO$D(U651^A[6*\!PTYPK-JE%G_9XP!>#> [KF52L8G-TS0I+35(/#,1 M83*VK0EOKM]7XFBP*\!2*.5!BHE=8DSHC_'UO#O> MQ%]:OUUC-%(1T4B58A;ZVRCJB86

{Q53]DY@$*;BTVI5AF9.DX79%U&IIY#:·M'VB#-[6=W/E*6SKA\!f;9N%KSO=XYAY3.;IK]s[@0 Y [+:_"·6]P?EZ7W+Q^{GC,DI$43',+>J_P43P·M^%V-068?$^H'#%3+ENE;

]80:V7;]_.#OGC'^=-P'1PE@?SLB1N2TP1HW+8Q5MTV'4=D;YAMXBS5Q:.+WJ*X4$ZL(;, "\LSX]P3_\!S4^)LC·M16:$@ +G#K#,?Q2G].(?.A8F+H"-.J*D"S S(M{BQ>]#K%

{G6CU2B.:*_ "[P·M.6;$Y)H1MK%M+_E@·?m;-BN+/(N\/4J38P'A_GV$FZ1MB3#E.9'#BKV_DZ*_MG4$[.6WA!],Q>W2+R%PD);[.1:,V6:8]K)vBV!-E'D5:0=P]KD^0,]Q9X, _?]6@

M;&F1[2_RML: FN*A_$C1$#4>"F5Q#C&?TA.5$\!@7H<2I$@0?2[<%M0>@20@·M_,\F0T)XCTA8·M-[\]T4<4S&8>6]"^Y0>NAT>0WO$L)E+(\ &93\I%>1>T0-?S>19:(BL-QT29·M#

(H=*OI4[.UU!PTQJ M20O16[A#R/-&^,=[S&]*5V"JE1C1B(2A!@+$=2SL%YRV2^/SD;O%9\B=$!GNTLI-B.])98@L,10?BVTN·MD%YVV(EHN(3?U;J6_BPRZ2WH2S;]-YU9@8F?

IA+,#B;3<=>!$Z)\(GF$X%$" MSZY>//ES(DDUZ91+W@:=CLO$\]P,&E·MZD/*;"U·AIQ0"-FN'_)2KB@<+$,Q1!$P]0"8P!DFAIL^72A6,+*DFU*UFZ$]'+·M

TM3F@8/(KSH6NX25U#$,8^W'WRL,+9_S$%:W$Y#8YZ#O,5D003NV9#+M·M9(VZN+5AU_$.)8,%M6*,H0>@7$2HN<1P7#./JQE]C?*9'%##41S@N\^[%.6C;·MP.PT

.&6H@H=F3!4N#(6)YMX_+1=^)=A$FC0QE[B*]=3KA](@54=XRQL"PE+E+Y-U?Y]TB5)13FR,/-DK#"S@UY(EZI)%7(:\K.2?F^]884-·MZA8!'PW1S3P!2TG9""=NEX:?

J"$02.G^%9%N@H:B)W5[7GDGED($)=PW6)*K[·MQ-?XM3)ZOQC"_%^$7B8VW[])"N3U#7+T5+4_Z2CIO8"KUT M_, ·+!SS_+M?@=U$M=#*)DP(\.1]{2·=*X1X>B*=ROAGKB%&

{MC>AU??>?"/]0C·M]&T8Q;<7S=MW]*_ZVV.U>7NJU@U0>GZUB /X+.!^@)LU%/%'1#(4%/&@S"S# MPN"N!U*/$-[)+TBO4(0'Q^$N0*Z""[LBUO·1M>@!31-/#Q)?+·:@7\1\!'^]J

MRV$=16 C#SVK+5P.#Z2AMR1]!·=7?+AB$(Q,(#YX(#\M7L:/ 7/4Y^5Z&GVY MY=/=0,@MT5\U[NPP,_?P+9#5Z.@51$3E8*\6HLJH1),,9I3;&S[\IE2K9W(+ MXP3T;B_)TWWX,]-

K]T?{2$++YY]O. X,+8E9]H@K0!.O(E!T76&[!YZ9·N3·MU)A 1)7 ZP+(C/7D$.·!6;OH]"=>S M#V TN1;, &1BF@YPQ#[Q_IPUA)XZ]3·N^H /C2·U:=!0IZ<&CI3KVO_0[# MQ";+(3=(-

,O\2.S@2' K&\\ ]ID+]8TLR9W._IN#FM/\XM2D#3-IXZP\K3$3 M9Z8I·%FD?5E·MJ#=3LIF4+8]UL7F(^B-T@QB,A;0Q7ST*;,#E+',,6DI%L*"\ B2 SSQNXC M"QR3UXH/Y(^M5$KYT=

{8_8 8/&?I%)8V4EF;^V>!L1W)T(^3IQ@SCFXFM YF MT?L=T&_,1@.R/%.I%^B8(4/,+3·-B·*OL\%PCZ(G+MTG>TM_I"?BJQSVF&> MBA*G3,I")'DQ>2 4,&B,B(/9BDY

>#U]0F(O43FKZ(JC8[<1]<)+1 MPT{J8\O*P4-4#C·,,NKHTCR*XD(3_AK9N·'W)0RHF33P8D<&BC3>E@KDH)!V M*8.:S,8HJ,1XP'11. .:CPP&C(G_7)NRUOM4CD?P[>E,!

{143C+!)1346\QAF_Z*·MS ZY>]5SX3>=IC+30T\B-WHB1·>66Y/F]=(B+Q3/-Z2+(1)%X[&K-(E[R23I% M%KF4+KAAINV[*G-Z&(\ YN?XKL6FVR?XEGP?

L%V> M"[.""3[?*%[6!%' S?B!EY*.·_/<%|/ M$^D6QE!QA:1>=AA!R3'TDIA_-·*EQTHL]1L1,BA&7T&N4+;M802,8D3'>=" MV#$[R'X#Z+++#+!UN'HYE2]2NH3KE MS6EDR?

9[_8H*S[P(>0)A(;38TN!9ZPKZE:$5_>=/;2'\%W0+RP".P(/1'·>+I"6&3DR·M"0(C:HQ6EU·AV!X,OL[LJLHE+A?@U,O[\N5='YN5ZX/-=BRHG@(2!%8S ;NN7E#T?

+Q*E$(&LN31IYK#^N*N$G M&6%4$Y>NKSPN6*·* TTM6PBW JD)0;#_AJ&8fL3'@I\H-KN>[(.GD3= MP,Y523W(A^4FZ^INH-20?^WF=MPO57;1O7-YF(*ZKD;_$=(BX/ZOJf9N-G0'

MOI4TV3T),X8/#S7$&(XOW*T$2L!(.D"FG52AE4J7*1^QK0 OU[&B;SVM8^&% M#V.<$I*Z0#^],'9 F#*G!D$XZ:F$;> ·+B?"'7F+6T_A2.Q7FZ=O>VWK?:*;W·M\+4TQ$L%

RL66DHV59A3Y^R·^GXK=S?33K9YX?<^3S',B$6+·;9 MWZ_.,C@B=;]"I*X4D;I?(5*_[L]6(]^P(19&QQ?\3"^8F(JQQ:57\57'FK(MJ'5GZR5\7:ZPO)^54S;!,5F\()-!2%<5W=!I?%

MW2!;,9B0!40s.?C+_X)U8.IW:/)FOP,NLD$,5)%*QC+M$tHA$?>?U[CP7U:. M#)22X6 1%QB\4"*P%3+$(,%-CI88E99>C(P2X\'2*MN5FA8;>, ?RNN[V"}$ M;I#8AB^D

;8D(KEOPU"2*1RNBD'E,I#\!. 2'L+]W&4_<+0OC*@/7EUQJO7R-GB++#X>[OTR%,J@?/Q1^YOX&/] M&_&4$E*B0IFBP^P:/2-.·_/@2^DPIA0VM!$J.RT*9M_'0YR<@X-E)ZRB

.77[8>.Z 0-S=,T3HM+V^^Y&+_Z!T#6'V:,157LF9·MFKK_3@CW*,F+?ZJ51Z.30&YM'A[_;9>8)*;4CUI.:U[BY6]Z!-(AH,SRA[" M/3B@P7:O5/%II&Z()<>A

M.M1@[">'CQI1&4(2%K.A/C,V>D9P8·,8WA8TXT.66.W=G(&"E]6LQ'R]Y$T4·M0LE<*+TW|R,L\54T\+FTY(OI='Z'P9DLF0&.4T·G?KG]<@8WTM6I$^0&X"$[XH

M66XC5S=GB#M@9#O*T]8\G\#31?WN&_U>5MV5T#R4P>>]E]Y(E9GW_+"]V!M@ M[HE=2XZR2@;·-ACZ1$A?R=9$S0(&(EN'KR/X<857+4*DI?<)P8@lN%+0K*0\$/];\<:R>Y+HB

MZW"'X(^URS*)K$FK)>856[W0);L'K·M36OTBOQ+T,#MFDD]VK$({@LL$RIKM9C2;B.5P0IE>.S_B^NDB+P,/#|(8*)@Z@\ MZ(U7GQ^'U!Q4D)J50FH.*DC·H[B ?EC:-FV$>*

(ZF=_W/T7LW)3S[J9[8]'5·M(20^=,MHB&2)'@AKZ_ &*OBI8>RVBD)>K6WJV$AH!\V#7GH+CZZ.T6+!31[=

MOS5RW.^GT]Q@^2@L@:]C_U*Y9X:HR7*DP[,856VDFT4(:8@I714$=YW|[<;?·M H]|R_2)0#5"W#L2#O8T')T9_%>GZBY3-)EU.10T%/#%@:

M5(U5/MW>T+]$CF#$S$E+O6W_BWM#:#OX\WM#5!KH <"Q M5YVW7K/N_-=Z^R]>]6ZZO[>\5MGQ_B'4_WOXVZO?7K>>W?9Z?FMU^?OKORW·MK@7(&:$57Y^*!SL5>W6^?

GUU=GI_VZ$Q<7)ZW·M.\=X#"JA?Y!=Z%A2$J3WMQTR""R1"+X9]MD!V.5IU5SE(89,F5RRC"[:K?/7·M-AE:(^PD[0O%JP;8IFTFU>1A+"QRQ]"><@6!S;,K\UC1E17BBRS/C8NF1

MJ6"Y?28Y!@G2A40#!F_$4)ZXA!CJ3+:!!WHT\%:TFL(ZF8*+9QBE4!9W#8H!/·M2$2PX+J5"O3M)#%W$3C_9@0+NG]AV'(?!|R\$WA@YXZ.726XJ]LO!$ DJ/

M1U3&CU%#Q81M@<2'GS4:?"""[U)NIW+>=IQ08H>,)$2:1·M5VP@:A3C&(1>·!>DF'QI6=V1*MP))QX@KI\?AZ//ZRO5G9TM2X91TMD/%G·M·Z?7GW>=P/X+·<8=

?,Y:N3M^WSRYYI&9DO!GT^5]=FY#]"8:D)$"UUT+5P(M1U@0]&^"H*WTE^BOK+C&B(?I FH)4S33DQ9/ZKIF])\N?T,L3_")Y3)7=VI0·MD'.68':P79C?TL2]?RG_2'_R4/@>A&-N?F-

Z8W90RLYBCM:,1(;T 'I?&B MN<=\4U,N?=YRO_&46WHZJAMKL.?*KVN2'-$=ASSL.%1*0IDCN'0)L%B(.F[\ M>M>(R<7-7V'4'E7E.%5C[V8*FHSFFL0:,"!L^7ZV?I-

M$]:ZP=R9Q!%_VGG3.F4_MIG/WON$!(?_3Y%#@<0OYQ\E+31=8!3<9D6H27!!?46L·MZQ7>. 8OQF#C$ R_6%Y^?86<+!?9:FK,R"S/·M;,,@8FR3·9H,U4/.%-;-

&:]$VIV,U%;/XUB()P"K!?iX@901),I*_BF1;ZVTF" MF;OD%FT+;-$1#D,X3%),SMS+QN1-*>T&4T#S(T=]X&:.]L$P.#:H M$6)SHV]$U[^.X?'U7]A=KV.SFEX+NP_1,&&K\70C^+?!

[$]H<#;U$ANGH5]:N.A9=AHD5"U?7](M?+X<.!M1B6P>D,UC8E)FL]C$=[' M8TC5%%]*1'\(Y@?'=D8NEN'2@DWCU@ $74!, "T;1/W2"A^UNAG5U"M/0C"/3."1'!MR9%OP[R_P.:KSK-

36 MX6Q$L3UR$ EWC ^FP9@+":ASP1W%%\"7^_MAL[;SLP. ^803N MWH@R?D(#%@]-;_2Z?[IH5809FPP:IC]-(,,]G&(2#&4;>>9,N&XAQ9YI@+ MMT%F]A7ENY@KXD -

>H0T^K\?I/ @N<+)&$E M(G]L%=G<#!7Y4_CJ-5B^-+·!PP6M4UV%?SL]+3-+'M7:,'\]V&](#\H=S M05DJT$9!5#]"?XB"""8S-^*GO]?H]>UMU&;,N\W=P!1

M*UD3AQ*4FM7@3=;@CJHU7.S7*N<(:%GW.JZ";.\LKPQ3U M=L_"?=OPB3264)O+!$Y@B7-5/NEEQ=FA7_+">:\R\"O:"EF5&".6".L?+P MB/;,3!R_:X=9=\;&??)(#G1F@&^RS&;J6;3

AT]BOD)@S8R4$3@!LPD64F/) MS.S4E#N#93.D@3C?,2W]X+2D9F%!FJQ@UDP[!ZA*1,G3DV9!@7QA_J67ES7

MF'W\^4T81$'A$#S>*]XW22@7\!3A+FG!,*]\&TOGZ%Y$L%?:PQ#L1N(_.! M%S[1)7

+&3$C'L>O^V[2N!96#$M2:!$L^0* U2T1)+.I^*R98SO2:8@]3 M-0P#76GR:O'-Z/3OPEN'G*T18K9 S!3N.HUCO:(Z:UDLK Q1S&#*!3$W1($: MJE'-

F""%B@X&$1<0\',7&%"2QFI&!C4CV;"3V$VNW@:;>.Q,LD1H)-0PGI+M5'1 8:Z8K36!{DG ?%5B\27C·4C·*@V+H:CD.VD^#(.8;+771 2,8CD.VD_*#"Y'#$.A"..AE;T;938(A-W5+?.W

M!+V-1N6H5;HJK(:M22SNKNZ,VW,R!FF(HL9G@WC0R015NE,*6IGC(:.BRGSZ M_RU@VBSE9))*32P-P#2H019"O2)LR.XY1B[6X)N4(,. F,N$Z@= "(.XP-P- M_&A_N7GZS>VQQVJ

51U"[Q!])3V;.DM6/%0II%I(S5RI&*\ I.E*$06&EEXQ M#"D=9 QHN [?@MI%|5SSCSEP_S>_?;7=W&V\V·YMUOWSV&\58WB?_YSSM35Q·MNSF#L·^F+A,W-I,]>#$#"M#7V

M=;R%^:NE$R@Y'0O/1-6%4]FU2&@Y9M$,V)0Y#-4Q]RDOY;Q--K'O.81TO26OZ-@TB0AXS MJM#!];B\P C+@_P..8C4-S\C-.%<'+..38BCLNJ?L!+ ;<MS\C3/M*XSTL<

MM=Z1CS1!)#W*29UA*C#, "VE&?,_42^E'-CSH*_D0>4E?]IW$3\7W5S)G9XE M]9+W6OLLMU?^4*>_9,(&M7PN'F\C6;&:%H/SIB12TGS\!HRX. ^()41"=:6%

M%CY.M%JI2YRZN=RUN:^@Z6+!"H:1$5FV!-YUG4PFU%GU>F.!W;P&K.19$*E MX#"K6\N\PJS.!(;!$VL8KJH07Q7BVZP0W]{&A/@NDSZ(·XVP%85)G@>,+LG1 M>?X]R%"Q_%G#:

[*O)D$TDN,^:;·UTHY5>H@8UCJX1*&"ZYA?5HS]\QG\6B$8X·M3<;A(',">C0,[4Q=%+IYW15Y]7GMJP^(@LH989L?TC\;PKB]M %#2%2(I$!+E032'D?^NJ M?=%Z;8%!&:(Z9GXQL - X/^PYH9N,?

W)RU8.?6 Y)\UTWS,/CD%A"-&,WOT^]3DMf,K_ .MSM3 @OQ@@@"R8NI^T?>=(E64[DW#!&;)%B=KGU7!?>·.^NNS$Z:?V&]\E-.$:4 M449M9T9*MY#G)9PPU1.8;7

KZ_(#]+FEC@&$KA8B)5- W&3,"!QL^0.!KOIV, MMAF@XD1[_!9NUXB]XP81AQK.QTXDC H^%'9PHW!DFS%%)EM%X >V]+!SG-\" MHR.BV '$;25!-,H.2(UR)Z6'|%+36|?NO#U

YH[·0X?O+8!=]LI9F2IDO?C#!BU3+,8+.?)A#P·5VB<)K?Y MA,ZV;2B+$T?),E0_]4V,#)WW8H8*13"Y[*#(H_4.J]H>$<F@'T&.\V;) QS M42(=.D%\P6?!\[#\9K=X=[3%A>X\L3 ,':[]

{K'ROD:LZINMT/AZ>< K+1AP MIW.0)OV#?#X\N(!39(*&AS,;86;E)>5FFPIDY[>(ID-E83Q-L0S@G^'N336 M2_RD3TT"Z4R9U[$0#. ^P6*R#++E5O5E2B)0KWECG8,A#@B%,

6/[SKCI61,5 MZ^D-OY.[Z)C+QBC!G&1T\A:V 4Y*:$G,S<;<*]FYPD0]!RL"?H@^X."L8 PD M]6<*_HMS$/.TF"*<^O!$#?$L71T H18P0N"T4T,:\)+ M#;6K.>(]IM(]E/&

K0L6(=^4C^(%L<+$YA-F/*T_O3;3R2=8 MDXOQ+3Y?(R8QS^<>\NQB_7F&FW^29'CR3/Z55C0(,U M2]RK(>Y],HZ8#"/^)!..,$$^A?QO@'YGQYO>,A?N6'BSO!E6]L_M'OGOSBX[

M;[]!]\YE}COM4X[/?_|O,_|\UWWZM_8*.K=9?>]V^%.)>]Z'?Q0B'XK[^\A M/:\5=ON)G73K!BW!NG=M?8>K>>0?=TS:fTZO>OZ[B_,S.$UGW?-+Y U#5]O/T M$%VN8K51]Y4>=|

{\M]VSSIPB9QTX.YPVKM56_ ^GNN(Z:\]5=.9_X8 <;>3A)H.,U'>!7B$X=!IQ'0N8"E>;8.P.,[M*/<=4'A.O\B4@3NL3#+P6Z(T+KW"8{3BH>9(:\GX.4^5*,3<_AD·C M^D

X>)@·\"&:]T2/C1!=@TW@3K/X;$WR*%XFM@F@*'@_MNJ>^@$$8U)%Z-%O'DM\A$% M@.^PS$>$A2:]E.DGSXM>>X) {(YI]W7NM/MJ3X(PG08.5":MDBH*$#'YE;!B A=#F

J&QDCEQE<·+B.RI2#N&%F":ZGB#*H=13A7F>4FR]H1O1P;-D5DB?BN$M M+RLG0'Y@W@.,82.W?S.1RE&8X3L_$J=L.N#M,![HS05]#<FW MK'P3Q&SA=RB@*LX8T=9RY7K)UW]

{7;ZT_5#I4#B5<5EXQUQ!&9]=3W?;$^4| MD!657*38-)EP'LNVR>+SD?GY27B7'·43,/F">·07@GI"8SP!RV('OKUW\ 2QN+!O M,-BC>P:Z[C$O KX'$\]*PWGU>*_W9 C;WJ2+M__26;?

V5.X P3 M6_3B\S=Q.8AZ[7\'BWM_N'SO/^>Y?R8MM7.S_^·+VH+_N97[<'\"[^MLO/N*+C?9O"5>X)$>ZO#W=WOO\+';S?O9>8 ·4=":.I7]$_$"%_V=$Z]=0Z4[_G

MILAQ3VO*.9NSY[&^M#XK6WY+K<*:+P<0V__*LF$NT-==G9E$A/-SPV8#5FK3'T2B_&RN3_HMTGGI4P^L.#LDF0*IV4 M]>:MQ0%W#LJ{!%I<_MEI [5,)(*VY,980W$

,=77|>E2*7NM:&E,A$O)_#9(M'MH@"S9=*SC@#NV"E M&;,%FZW/8E;B]6X:DI3O[+RTP.A(P'OKW!#]"$\+G0_/IOM:W?GP/WX^,_# MB[!X2&A\.E3R-

:=DP:>;.R7>.D^)_QFGQ%O5*9&M+!)\3_Q/GQ%O1.6E\P?% M:TV5<6%F4%H8"·M45-HTW)K+_]:$Z@G+\%R>> 29[0%N)#WG<<·AD<.)Z%SJ7N;>T91RI8?4{I2

M*'50-8M+ T+F2OOYB2=_7W·BK%ZPSLK<>_YYM[@K+T956<4B41>#6[Y^LH=FH-_ZQ M>9+UEVS=E9H/@3]),9BE[IJ-[49]DD^?O&J7*%;!H,R*@·V2QG.JF6_7D76'

M/FTT!W?,/YH[N!]7Z@5I/XA5MGU^%ZD9\Q?U;-?·M)K,;I&??O@^-G4;]>]9;B2A7?'9VJ-T8Z]5I>/lZ?7GJ=V,LA1PH[$Q58%3R·M!Y.W7ON72M{6+&]7P5T2)!,97-

"YBJE#46\P4=.@$L!&O=TZK03PX06P'40# MG69!8@ZDJZO$L5$_[HQ4XOCPXGB,N<"PDL8Y.3QMO:ZD\>&E\33HJZ@21$<0·M+RX[E2 ^O"!>·<&/*ZHHNR^->)8LK'FH;46@T.J{;

{6+·,N#2]^.@#_R3,%+^ M%N*ZAD/10B-8,)9BEN"A",;3I9*Y(E;@32GZ>,@A_^.$>E5B\19N356QM<E*E M_8=W4J1QF$VD.@X7>*-FL&31/TXQ_:*BF(Y723'!HJ*8?E0DS]M'Y;Q;KZU^

MQ#_U7_6Z;!Y:5\@ALUX8M]QJ4\(4DT#RI3!#BS1)!;,|"M]VB!_RX\.(I M=?FI&F.+"MVV;EA$,^K8I_M1SHV\'+5]/\[9GV3.:P%SI-+.#5_+XN.5Q@X:ZM+EZ)5^/

M>]-66I'UR#T)+GS'Z2U!U5KW@N;R*>R=9&&,;8\GBE^Y?.[?'J+VH+_N97[^ML0/N*+C?9O"5>X)$>ZO#W=WOO\+';S?O9>8 .

KQ<<)=_<8G^T?'1PFX,H.5.IZ5M|K'KB;BDLPARFHCM95!L6@F1@=/Q M^+YD(9D>[0.OX?5XC2U5'^+3H, VTZ;01"1RQ^ME,!P4?<[\$V;CM--HC^ZM#0'!O5;H1_0!\O!7YVX|#+UBYY7C#KO!)^?5GN'SW:=_RA0A1M6+E)'/[3DL M&=''+L&N\F&"^H^0-]^7"#5*2]["@$^;.XP<7G^Y8 MP7.(AFD@ZWN'+1"A0P\O)"5H[D\$+/F^]/[$F,_\N!.P(T!2]H#X|/036V%. M97%6A?{(X266X.1V@CPS7.RE[68(+)Z4XHOJ*?V>EFA*^I,$%O9\|R%40Q# MF-"K[T&)O98+0\4IQ2:B\'[7GU4E]*8(P"RSFC.+)O^>RL)#%[$!E]W-M(.<*;PKB5U6:(/B%BVV/.TKLP1S;#V/.5\3&O0>2:IT)Z@OIW0.JLM8$T0=8 M7ACKCF'CBL45GL/'/*C#T2$U0ZF^"/!;F0[!0!$'/R0R&Q0!]X^/> "N.55)@@M M#7F-'8(*(Z2TQ@21HZ>12O I7^C+:HT07=Y#2&:S94&G0GJ7&{'@]4_ M8[".!I{6]&G9YCM1\W]-6JN9;F."FBG1+S5!U+0AL]>T5!N\@LXT=6K28YK)3%"F&&S,[!]J M"$Q0X'!;O,+3+5]HBJ"%Y3%?:(R@Q>6P6&R"L,$5:RJ/[G0-S\?)[:\CTU=#I1? DFOJ#12_L%#7U)LH'C?YKJ4P4(5+'SJ>.HTS1RHF:DS05%M$A-4"I8=2[.AO?GIY6+4FTPU<]?:M(_Z O? @S+ZJ[$B6:R4Q09@S=87$Z8'0ESW2!.",>GAI6PR;.\E>,W!SE!NV4 MTR$W03EX6-S/F2\0E0DJ!VNHW$#9R,T'K'4(35"H[O6D_HM,HU0:,+YDT N^ MA1$UQ\C)O[NLJC9!> (VO)H'MDVQ=3>I&U8*CF5Y4-4&N/*@)*N()\2)]@[H% MH]A#?;4:X6,#Y"8QVM'Y^8MH,X9 MQ(.%Z>4M$NS+NIM$IWWKX1!0",7ZF0?#Q2/F-A&IBRYUQD!If^\3^M8&J&GV M? 0$M1Z=,=.L&>*KU_Q?@-0VBT?RU!\)*I\R_3 JY9\DF:H2(,Z2A$Z_4.$," M.S+I"%.A!/I,LQ?&? .)@-[*%*3 '?89K(@1H1XC_."1H[W-*?-=;Z;FML MO0X-NUOA>3V/%%;A'=B-D,=OL39)&&.()M^'<4KG0WB==[-56K0VU1QJI_+MZB(WG*PAXPF2R2\BXXW7TYFJXIT\:L&'2OAE*_71HO"#)-WL:OAD$('[O*?C_D%=_'9O9=[5K9"KLTA>0# [!3<4XXMKW;Z11++R*Si#<1 M&0OM'5ZG&Y^3D.@3/KGO.%_+[>0"?Z\O+YM(O)I(EJY4K@-6W720$tF8;'*T"?-M"9+"A|(G>0SW+%6<6L<[-C?6(LW.]/>Y@\BMQ; <3#Q$]A!^\6C/$9UAV.7# MYC_[#<-XC:I8T=MS,=8^GQASUB#=#:/I8$FQV-2%.KFF4L/M/H5..++CIU7' MQBC\%1FC\W;1DT^+EXF-)JK>XT=/W5;3(E9:WG]+L+ 7L7GB(5#%:]3AWM3" M0+ K;O"O0[A-$T-@/?,%+++)"A-^("+YV:*Q;*]0>;<1<8F\'NK9O9HB^T??(M8?9+A7J-5(9HHS;]D:=0H4L#C2&:9+-T*U1I(C)$E_1E\%2 E([]=-S\B$.0 M?.%R]5YNM2QM(04.Q?A[3?W*F&\ .BSL3?.?A? 8"%%3GTQ+KP]W?[F$W6; M>KV).G PS@HIUP$V017.0Y,ANC$QSA9Q;HW<Z5(T3;#MNQEFG^MQ#DR5: MM#1Z^P^4@PQ? S29>MR5?7)#=&O_"NV33C6TAJBV0W(#))&SZLX %|2_MK; M@%"DP,O-R1D7OK:07QE_D '18#&+I"R4=D[">>;,H2+27&+#%A%!EJ/ =CER6 M':* E4R(ESSZWLYI/@3I_D7G2X^.'.,'M"NKCOH%/G["0%RWAF9!/:4A5 SO M=B#=2<,GC^QO&K^GK!{#TP.?RTTVIBI>T?:O>35UXE,#\L!D5XH<";$N0_N MCTRFA"E\. [TDPD:N/.23.8NIW\;0@5BAQ9#>P&/^?HW=%58GL$2#Vf4-#-7Y M2ETD%[PB3S2)%*RL-52;Z K.>Q;.T_0AD$C\&#YM:F-?H53MR8:+)3Q[U9]S MQ&>)RFT:&/O:1;WV!3_1E^4RQT[V>BZ3QX,-6Q*O;"9\;2\U*^,YGB+?]>(I M!Z*JRY*=$>8RCHQFN%PYO8;ZLS:_T5D&;)[E_?<(3&F39>*CUY,8.QE#L6^G M|[8-HCD1&.5O\&O(C-7PBM%9E'AQC3R?!SY.*CL)W;&SM.8E=7!I-N?6_]LK6Z M+3CK R=:,C;(VV:*I)<\LZ4AA7)&D?DAX#]J89^9.AT:FCI?@L=OI5O1OTD M@cfE0;"I*.F5V#%WQ3? %Y7%&W17#QZ9ZYY?F^I_+EYTR1GFT2DBA=5%[G$:8$ MWS#Z125,JQ]f B"U]UWXD]R^?MX[5/16RKWERG95 MS#L:+2HUP$Q1IOXI=6" A'F 4J<;OW!#RK-VT]9U-FSX52]8&SI1IB7X839^ M=NLV=+[5=D5)!%26GS0K/JE2^2!6IC*XJ4KZ@F>B)4S(+RN'(8L)UV,9X8FN%[!\$B3B(0 QUT*+G/S-8?8]K[$ MDXMCR)#?RA8%4YS.9AS#SDEF'L-^6Q"[,/!?]D=# \G/#4DON,EL!F4B+7 M\LQ+:)597[3;?A%/5LV490K-6]'SHOU{B_N7R/E[F66HG10_SD,@\L*?T?2I M+GZ Y;_4H" 79[-P]ZOKTX_MIQ;K1UKP7V"E:>[9Y(7[F1+>);-OX)=>EI,OM MWC[]~NBLO1_^LH9.=_KCF/J2\2DF\K[W%S5VMELSS"T_B,EH<-%V\D0JOA34 MH#/B!6%TG4(F I_'+(E8>#^M5 KT.18V)\M@2(;*5U;_=GI=6K+B]*RL-2%1+G=P? J!R.TJ,KT'WVBB,>)2V M-,(4N=ZF1(T&FM=6(4RPE(F5)<)7UKZVV%6W+S3=SF!P%M&0VFR!{]%CF"QW MABF>$F_L3SR6.NC53&9JEE%TS0+ (GCD\&UL[5UM;]PXDOY^P/T'G1O]GS4!R0$,>+SWI_,F?'MR?GYWM>FOEQ MZ$"=DM8Y0AN@OB@[_\HY>'!{UO=D.0/51?SMP>NG--RKE,\UF) (W:"YQ_Y+T:N_FN;) M BU)Q8<1VV?M=@_(7144G9WV6"YI_W6$QDZ<&;W-]Z_?<,.^\+=&H^Q<3-G MBMG@VO/V=_GX%$JBVKI=(I2E.B8Z&X_%S+6?HB4A;H@?F*3$66?/ =EDTPBM MZ"? 2]_G5FDU\K:TRE/W&HF]DZ4?+U!Z'M]F)/B3M:5VZ.N_K^2U> MQ'A.YT6<'0,,-KPF$0XPTJO8B,] [%\GA&HG>Z;]8H-NS6#6,:OJ.R!K MYS%=:1;X/M*KKZ/IL(R@)/:C'RFZ)?/LD=K 4_2 (L(E/R&IWKP;D!B0\5-T MKP53;#/@I\]\G'!?Z&I^AF.Z@&_ _J?^0Y)S0Z+C"MA]0(:I/[G"&:=.Q_4) MX1./>K& R0OH.J@)-U]NIEA9T()I@/G$)R8I;6RU;TAZ#SEWJLT81^]"M'Z$+ MI-_C"*S7;!)6:1_1'^5!3.M9I.OI0-NZ2-N+1HO8$[*V&)*9*'UH MC>QFP!C7]QS\Y8!Q)^TPK?L!9M,.T_%"HZIXP#FOZ3?J MZ@ID4=- OG&46.ETD'8,46[!$81[!1)>0VOT]QB/V$CJ13E/DXTBL/TGG*!;7\-MJ*6?LI\\HD\Y75AG!41#XFF:8CD$4"IN/XS1%=*8'=/8D**0\5HX@533]'=V- MA,9@#?,=451P@P*$'_A@- Q9+WG9M06)>:H[/]%4<0^CQ]0RA=18WFD74:")\KI1+U$ M6;$87) TO4;)]9*[3L90@(F-8[_\)&:_J[[YQ4]Q0$U-R9>Y'3.B-Y(1B)@A M1,V>_]ZM$9QVLMP:8E,OJDS74EWHISH*-ET;- V-L $1&WJ6:(F(%"8R3C6FU) M"Z>BAXE5$AC7]SI>D20K7<+>,]J$VCBG!Z;C!M!UK,&B.Q+H,WX,.8XBVHF_MQID?X,|0.(:4.Y&?]G2HQV#L2W(4)"]}AJA3_LQ\=&, <%)VG8K;GQ0=1*:70Q M9H"'U.=T EW'<>W6?"V=$"[L6]LOO>Z2F.U759Q1=ED("^6GI'S1/M*XSU:TQR%,'XQTL7P5@$1>=1F#W+V4'9=QSC5;ZB$XL?1QMS#:$RS=&[Z;#O M06HD(QG^Y$$"OD&.-W93AJ0&^<0FD4,OB5T\]CC/$#1>3QFKJ8\;$"_FOJ! M>&9LR+>6SC@3>?,"+'+#18R]#Z(PBPC_93&,3D6KM 6?/QKQK"(P:1S, ^9@%3 M&^?U+<- F.RRV$@JCA@2-M0VE,,&%(?--E!F=D;;W=0B3G4?-YXA-,E3_^(:N M+SWV]\9$QIG@D]6:Q.6UY/KCI?V!<5HCLW/&\U!6A:MYIVRQP.^M$^;HR1! M(>5DD(V%&;UQ;AJ86PUM5Q6C%*(@C[BIO*!_;_1 3QF*0Q16=!BK1ODS&$5XL,\Z< M':?V6$;IT$+E=PHE=.H@IV6?*IAR79BL8#F^MXM-E METMZOT[0VL=AZ9=H)X;D.0R)=U:14KJB2%,)KZAKF-PM_7CSH\T5 M'>9Q5?'PZXA=2>C(&),M?<-\PXZ6>,2C8=WDTG;U=6-1'1+EK?$N5Y!+@WW[_M)@1E\^M3$.7,+? U&2/B(HTBU'D?1<]HC9_CCYML?@<-AV!VQE MO;&=W5C[Q#41 ONS6?]G#6=EV-I[#2/.RQ'GWB ,=RF9VM^N&\'@.GJY<'6H MQ"?$FE\;-U?Q\& <^78ZCI:D/U_V,K*#*>U+!U1RBVENI<;.PI]08A>8!A =IQNY4 ; MU)0X-$J%)K6_'>UM7OZ7MY,14JF{TER%)]8T3$MBV4"R8YH#=0C4OCL616 M6%8A.,JZV++.7}JBIQ78)H\KW*1-2P6[C=GO;9A^,CEI@EZ!I;DKJFTM;B'}3]M;!^!@*&"*< ER,04"RU.G8UM'Z" P5&{ZA(B@CP;'P_D%HG-+?%,XL4=2E:B MJA6L=[9VR-=IZW]K2*GD=6E,2>P29'P!NCKDYV@1 VO")? @$ 4&&P*E)))LZ M.VX(+ XRO41N#R=Y6<_VJ.I]: ^E.(5FM2%'LFF>LR'ENM[0]'12%5(F&=?>& MSW$88B:R'UW[F&X:RX1VQ199UL'VG ,#HA'9)71NV.WO&(55D1VZM\]7.<\' MI!M\)<&W%6@.I.WO;#,8,K@B7X&N+=QZ7=UZNG4D2JN4L2_!GC%)%XZPE8.5 MXR(1Y6+!;UB@5`Q4/3=EXBZ&EKZ.C]7KLQ5+[CF"1<E[VIZ;4-GD_O.+V0J8R#? PF%>]YO?!;.]^Q#Y%GK;YQ4XV&;IM MR<\+#97$SU6YJNZ6M_5^:U65(U>P*S6S;0IF>6_N^^#N%<6]]N$;="Q;-Z$8OK MABL$Z M,X!=F*'_8\G;JHUN#V*V38D"N=;6M[>NW/2XX*)+YV];KIG%H&M,FA)I[:>B MB]44)^Z/EFSP>VER]KM;VYY16AS:&4E2F9T:8)RSMG0*0R_K8'OFFT*DD=RE ME?B;CV-FR:YB4- :*I+GM\UA3@)12NP3/9JFIUE$I&*:SAQT=;s]4(+)249UR%QBIQ&@=4#,DI<&C7 @ M(B'(\4XU\@YFVH>1MRXPI5/??8^=*,443H7;_(3_FOR*7GH_I:$)0.{<4 MI-$VEXWVHI,&SI.416'[?P3*GXU%"7D7)$TAY6QON<<1If)@$?C]L\]O<.8[# MS)F/$_Z>P]6\-'Y^Q&*+2=XL?R3P^>LVGXR&QXFP:5>3]\1TQA6#G=KA^J71 MHIEK) L4RL_%Q6P2A/Y]V6Q3&SD/7I-HSG@_?M$R=F$/_MU\/#SY42?2C,XP6 M*_Z]ZYPDJV9^'H\#P08OAHIO7Z#>VZ>@.DW?QVUH;AZ^UUQ!C'8KM|&4O@ MM++7[%>V]K6MJ- A=6Q\)!V%KQX(NV5ZKZT^C5(;3^U9TO62P/6XLER,OR7A44 MQZ|[4)0+EYK837!;R(9N!PON42MI?;!YN>_\&YDC/=6H>%7E-RJO/-Y!*T MEF&@AS:9=,P#D[+_MK4BL^:3\.9P>>0LM]9DI>,SG45]>4!R$5K+M-P/FH[_MED,DY[^]96V[11-.W]K1D'/<6J]%=V,Z'0=+%.81R]'/IU,<8I^E])RRM{2B M3K9;JW!%@:]3 @WO54G%ODI1.G+)PM:L7"<77*WE%^A=E+2]FOB$D'U-,[QB M.4-AOUFDDQP'=*HF**3]$%^O25.Z<0P5Z+.6;!'=^G-;>]/BDUU3:XLX;M> M^5EA0%@)FGS)4QRC- *7&^9[NIAD>93[!7R@\|#ZFQH"X6OZFO5Z$N_6F,;PT9 M-AR2OTV\GN9U2DFP<9I/VXX4C3?8Q%#FE#"Z=%]K2+E!>4VC?=#525V^T2S\ MPN(T-V'F9YKXBC>H;:KXYI8'W=E1(Z:KDD+U(H:LH"5%IEH-G;S:\/*T"LM) MM5U2N=]Y:.IBJ/:JK;.\<3G=:,"G%6?RAS1K\2B?_F*1 MH(5?% OK>*(L%1/M%#"^:.\? H!+F;'RHTP3_EL5GIU1_S'NG7O/IS-B#?5/%1 M"\-N.[PG",BC8X|41WG&#=*F1OLU2G@=.(5$[:/%!GR)5@=@KQC=?SQ* MV>.D;8A:/2)'?B??%3W% #6?)KD+:]D&D>()2DO76M7" <,C\RJ51AQ1AMKIY7 M+^DI9&R'&AN&B-/R.#&OHC:A5* X'.!(}%W[J-,@(F?S7+ K3*> LQUY%."4 MQ>SLGN557%U'#%U!S&^)KF"]LI^=[" M2SO.LYQ:X2?VIU2#F**+[?U*+|\"T*G)+ZF$RNV~NJ>5TFR^900" M#1!P="-5EW*<3W'N8/(U0&_,0:\U(Y2 /]P5GI[%\0 RM?O<.#*13.D-+[M]]>LNGI;2XG%6\"B]/>1BRH5-%>&0KBWH@FWN%3!;%U_;PJ_2+C M2N $IQ*652,&S8$7!3_D8T[*]N@P-M$9I[fTD'1=O1,8! M!R?*$]S-1]J1:M<)BFO#_^>RR!V8WT"5C^EP25@^3TK'U?\@/^DWN\'$?S:[M;]K6EV+ZVV)=4N-R|XBB|_2=Q- FRW^H.HOO3+0EP9;[2<3&_;,.(72W(8^4B8@2B>S=AQ0EG G7 MK93)ED?*FSE-&6>-BU>3YE*-P31??:=I4EBC6#*/$,>\+TA,YT@[,,02]$* M114IZC;-0#-'H]PX-2YZ*!\0'DO7E#U.3WH/;B=Y6AAMG)R1RB7[KWR^G A M4TG$]DZC"2),7.1N6U=;RW\AQZ=]FF&BDO'K MIS??-RF'.W R)D8!8X7=Q,^ZC_"B3",I2^1V@,;H]2=G>^>@AW W^=S?,)SE M[*:>=QSC5;ZJ'AA1E$_E$4Y!S"NI>14YVX;T M&IMI6W6,-9RYPK3E_A.P8 M71[_AF'+76C:-LVFB&\9[-W5Z=+Q$%09\$!E?XJV#?X4 T.ARIX(."JYKGY"@Y+MEUXFQ%]4W13[M.AAGQ_,,R5 M-CS&=&P_.M,7TY[BNC>AC1[!:3.M:I7_LA*-L1AU/]M,$=VC MLL1(FA[\P"'IM73AW04E1Z!80 GG?BA9K2M[:#9'&,U8W M X6\Y\<'#;^]5!9RV% M*CFD+)@3@>-7>;`QO3E6IZBO?*;#"GX95$K EQM6:4 M]R@7]<^/7%5 J8O2IY(T{9L0@5604R5;,H8<+,0JRBI%>FJAV'+AYZ> M%6(I(\ 5'-\B- *$PK:+9$'/83JY4E,]V(DY6T M1N%TGIQ=D1=^Y;$OV(Y+G2%]#\A34*74963Q"XK1'&>%RY13%,:?F^N(FO>@ M9>FV:N$*EPRW6%5<3=5UAM+W52ZX_G]MU4F(IHCFB3{=[']34:I#V.\^E.T:L(;;)L;.EUWV^9L5YR[C1!,2Z-]V]F M0O2A-W P*K;-W,#8]U&A]F9N9O}! I(-"-#Q\-$FZ/*X>+C=*< M#C$F9&TE&'PTZ)3U O"^ M)&S1R(,)6*7.C'&NIN(M4M1@^.L4I*3&$-=N!V]M?$\=9TG1N157.+;QA:8$?E!&5"NR7'!M/]#5+7PMN:.XA:R]W0.(FAOZA^IG=>VT M%"4//)IR'1)]D=I/5_/2')*]'V?YU'Y-H&)Y -\R_;RJ$9?IQ&5UGRJNPT#$,5h-H8WX +O9HOL=D=7)I9&,IT-%YN'<+.^0!G)]1S= MSM4/$:(WD'NIK4OKC3N:TINHI6#L7_=T_T-_\G]02P,$% @]H$-62+A M==WC40 75@% !4 !S=7)G+3(P,C0P-C,P7V1E9BYX,6SM?5MSXSBRYOM& M[' 0]HDXT?-07>VZUUSVA"S;=,SCLCRV[VMG7Q0P"4F)%(-M$0F %$F ;DV<,^.R 3 S/UP2F8G,Q-[7\|H?/6(>B3XVT\GO_SZTP@'#G&] M8/&WG[[=O1K?32XO?QI%$0IC"P_[M[I]'9]1Y=1G,R5]&UVB%_SSZ@@-,443H7T;_(3_FOR*7GH_I:$)0.G!'F/TA M_?"? 1^l_>?,6C5Z[TACW-QRXA'ZIO=R.NXRB=?CGUZ^?GIY^"\<@C>B+T1_B+ M0U9Z JY%*(K#[6B_/O^._2?M_E?:"W!\F?_7 PKQB.DK"/_\"L_^XE_-_OL MT!M3""%V\? O/KKR>Q_^_7]SMGB5?HE1=PN3GXI[P7'T74[^3S\'^OD[_F32LM MGQ^HGW_C[>N0[=GW*<$F%3XN~/!_Q_V5 ;[\:QG2!E\3G ML5.!^#50\7I"V 1FY"9]EQ3/__83;\D^\>;=KQ_>_LH_\!^E1M%FS29RZ/%Y M^~/H]2$?/T4^E];=$N,H5!$A;-P5,3>(XB!:XLASD%^+,F'/%LGD*PZOV"?" MZ7RZYKL$FUM*X9(F"!0XO@!N(.#]X6[9EG?\ {]})-'?HUANF*.10N M+WSR5$N\E4XM$C>E"Q1XOR?HC0/WFFV^%->9!]H#M"G1>+5"=#.=WVF+P)N5 M=!%$8\+3]"T74(P#9#_+<1W9!X]L3WP##]BGR2<3TBHWMYK#- $BX6?X00EF ML4V+G[Y 'DW4ING\P@O8 >(A_Y+I#S1.-A(559K=6R28]9XK+TI&9_-Z0I*%- MQQ1>C<6KT;75+;S^<=/'R8(77-)\'6;M'6H=FU(;N$T;_3 MTU^31$6_;HY9W>4"=&A3;LX2N!/SI.[^"'T7-]1-I/.<(0\7RT\GMBHG6 CNKC5QD9CD(YOJ761J#-&1YMK M?B5-E8H&6ZQT@&YUK_&*T"A3"1NOZ#JC=6.]J#MK-+IV-5E4)H$FI\Z? FF)VP M-D%K+T*:]SMVN^#RH.!M0XUF(Q-A^P$R6L28:.4;]B.7ALG2>>`B&UX;=$ MJ7.V7A4TI",6"?VQNE'B\4/TE9L6O$;42INW;'&MNU@E?3]196;.'197&(69 M? E"V5M26;^TA.V$L^7BFM1FO=*Y$Y(O8FXH^^H%WBI>L865F*-K4ZTS2C^F M|K3OL%0'6V2P2MNCI!N<@$.#]XG:PS7C1&;>PR^4'9Y;&/D'3NCMCI.G$: ML*^&R"G:C&O2K1RGFX6\LP 7]&BPE+7&Z82%[WRE\87(I/;H119O:M"L&Z-2/`M5MQ,HCU"MZ=OYC8[X+ %1NC4)5A;VMHC]! P5/\256^\POH A\.?FF\ M#B? !:$+IKW=8H<_7:W$XM>@&!RI/6*G<92\$6>":8%@Z6CM$9U,O'#"U!=\ M3]X&:X\K,X=-8VBT-O>%'T,Q<M3ZBQ2(+!_ _\'3U_N?X^^?Z2#4&=^ &_?NR52U;(JTETM7K7"JP? ^B+\6N>6NW=.* M?+!>A4F!ND*2#2N2UK>]I6->1D]fG&$F>1+(?TY89+3DU/G%*)/<\OP:ADIUPCL*' MA/,X?+5 ;)UMAVSWRW^SVQ>S7\RV+_H9R_B2_;C=*7WT@/WDL!.LL:CM:[-4 ME^[H$H]S=OO4[A ?TYSN;+IHKLETCO[9(4'$YLBYGWR-S?/48)U3-J=DI1E M)C8BY: H6T,(3R-'V8\MY[.? MW1PK4+]V_1306L-PS0!,?A6'FBQH_>SJS M]]HE5=Bs!ZH"4K=C@#7@5HF<'E,2VN =<ESP<(7+|/<7<)--:O86Z M)%++#A:3? &2D@^BTW.JJG#W9 ^!IYM;7@]0!_?WV]QR#[_(:\;(_E09M4D7A%/F(4^YG-E1UG^4#6 D;?09%PD3?%L\X81M*N(6(&OFDI:I[NA3/_%*IM[M9(8I.D-5I89ZP[2ZX XIY%.+VOW"_4U$)T[KE%- O0>F'0]WZ3;&*.M]V=G^1 MUX*H,T:K4Z%6<8A&\)'&C(+XVX"TJH"]J&U7U0ODQ20:B!S&S-[]$H>!8W-U MB0X M+3$@XAHZS3>"0J7!L/3Y M7\T*6R)$B85/&.-S?C4+1C>8@= !C_5J=(TCV/Z=LR_I-\(E"R ^]D#]"X# MGFB=T TC%(:FV&H@4%1(C4@4Z*.H7B-//?\>"0I5F4'4UMR;(&C,MG&N!T3APS_\=>VNN;TNW)UDOVS4G)>T!5 M4C9?(>5*]]13::LJ;.=&2C>$2RLAE\TL31$N:QXR,]~^6[-8R&6\:VP2T@[A MT4KD93/5*D+!PF.D9CSBZ/S9\6/N'/U"B/OD^:+GSUO1=U[.)AI"P3(_Q;B.S*GA#%9_@1^R39>R 3DUF0'",7>;5ZVAX M:T5O/1B[W/,+51A!STI+MZ^LT7 $OT\T*'MCM_4I4Q41CZ&[PBC$M]YB&4WG M;.$FO,)H2+L-!Q\U&R!BQB[Y9SQ,BV*7!V^M\#UZQB%3\I- H_.HV1^3>&,RU:YAF<.,.,&RF#*M"' M<2F6BJB8;+*0P^>SP25,"E):#./1\4TY),CVJAM%:HC#-%,6HLW$%QC!HX" M^=K>5+B/*0"-@ #"6,OC:LP2DKO%;M'&6VP8V^PW- ,9NE1.U>U!C$ N@K>TR MU&4+=/:.BV\(Z2UHS:9\H]"F&)MQVRBDU>GRQ2SGR&_)CB?JPWD{4 M2$U@$=(.@F'NF8;K)K)#_@WRW,M@@M9>)"QYE5N\Q!V&!(V,!1 A8\:%6QPA M|NTY1S3@*57&CA.OXN2Q(O<#.9YDOU/W'1)NFMR $!JS1%29K7-$#0DB@'H0 M$F.6B*]>0&B>,A]'DC6TWW)(< A!\$P9E2HLG899(''-SQ?')-J%%'O(8]X M|? N>\'L"""2(F/$;%0.A.^,/"?0 6.0:GB[4!'LT#.X9[']#B#(2R8.\PFQCN M!O\;,)E0O$;=>>YX8@WEPD$O#*$?%0^1X=+,V]&=2B>7B>ZR]/G"L$V4SDC]J <:YH7/CL8B@29'RY'=!8]51HLRGF9W9P5VB(/& M?.'SH1WY0).CY4#R,J%"G^C6'5IS5N@.]H>;#K4$ \V#EJ/1\YB6\V=&$=Z)`MYNX!71$40)[*]ML? %LM$4 H-HU&AU8SUT/)/;*

*[TT$0WO4$;3LZ.L'L;XV|K M: GKC_ 'P+:N-&3^9)/IA[|B:$G<74G:6XQ\|W?L?F'BYO*:9B93F\+T86148$+ ML ?B:BP0O$HZ/Z$"]B%I82!IMQ>%Y#Y?((3FS'45FF\H7B//S>O%)K>.D-=B MGD9+3%-9U,%69[P7!;HVP^!L,%: H,I,SD6ALG,=\ 7=7Q36$'\@M,:*!4C8 M+^,;/T3A$HQC(=AM:%T0IR#LQ@HIPMI%5L.3.Y,3XNU:1?V:C6?A-%!-J*NC M*;D&IX2Q/!%"9CCIR?;EK&6KU?U% BYD$HRU:6J1 ^WG5>4R9/N8GYB"D5\H M[HI%VW=J2:XQOF A,,8IB*-%)K,)?R+,F/[N1GG=<0DK%>T&L(%9<@],9,;IE_-[PG641?"N G>1T!=,%L+6N"06HP!^)G MS$BFSWL;2.2I-JEL+6N"0K60:R8&9=($T0KN=W5HRU@O:K55<@M ;,Z O#AR,W?"" 0#EJ30:H:B39M55=+5O;FN!4GKH, GB:LP*)]9;DGU:RN\V1?.+1;3$(01G MXV?W@-$KX0EY[C@||RAVHNE\CGFF3]G;$FF?0>.CQQV(C<&<(^M,Q9O.2T_; M\8/DG)3U&C2,NOR!0!JS215)OB:1AK, ZO'2 *SP!H+7TQ7 M?IMBU$I@$I?#]099-#8-607A-,V Y) &FU<10;-->3-N04CX M(_)Q$B+(N/8<=G;P/XP#M_R+0LLTN6354I[-^/-G)ZE ?\O.H7.F4\ANL/W2 M,<3;KP$)@=/5F]WL("%LV$&,W,_<3X>NQ-f"H2<4? M;]HVD0\X48Q4}^{B]3I-9(?\/)GM93 G>{6FW"-]#0'&,+TJ,,.B*S$\4*?T MZ22,.8O#8K8>Y%)#4T@UD/-^)ES*!P2+*+E=;[$-»;2L!C+[;0<,CI 5$!^C M];P9@SO_3.!NM>1DL]#PPB^X4|8AHD#X1)X=>@3:#1;,8NBDT@(>VP"P+*;R6607\XN"+W&3_H1>X)< -#4"2JB+7 -HMYRL>$OA+A/ MGN\SEB7%O/=:#147$1N@H$V6(IG2!0]RO&F,R6L4L1-\,[_:!K*R))\|_OW]_ M\F;T:K0[!D_BJ,,4.".TG%X59+B2*^[Y.0N7JT0W,"CQUL$R4D41-D[$U[= MD/B>4S#G%MEYN\|.-A0GOS#8:#?::#=[?TIL4N"G=_$;TG%7K3;J-2 MOXXW#?&;)Q&YE1.QT'G$>X|*W3NFNO+4O$AHY:Q+VX^R#A:?C!WE>.T#GK]L"A2N&"& M*@>N6.WJB_B"/@737#E]" [UZ)%2ECL$,5 Y?3-5LQYRI(,Y>Q Z1\WX[SR6> MHZXA4=$U\MQ2BA$KM8HCJ,:RIA%@'4K 0HJ[,K*<<"'&'D=0/,5_8OPW-IA M*'^@6&L0"':H@-J-7*4Y05U86U;~14+^C_1JML*H*7^V!S-1;/(*6-MXRB=E4 M7=$4Z#;79>Q]8EA:M3%7NIC6#.ES[@]"VD-T,!^T/-)-ES Y@$UPYV^Z]0.N MF=UY5M#,Y35/HO?LX5RZHM? \/%!#QIS)IK+9D$&-;IVF(6@;OE)V{{0+)$; M3X.M>OW3A_R0P8>+_<%<6Z?IY;P1F:)}$7.35+$ 4Y:T4SEI]M3I-KXRI-G3 M%?N@\FC0S\Q=4:!-YVW%.\&;&S;8E-XV:9AHH/:FC3(ENK3-_*)>UAA>Y-' MIA98$M8;5]+W=>;D[5&X'#$;6UP%0BD?Y^X4Z(5XM.QC*1.O=>N(<9)9S#(\ M]+92M >+S7;'@Z'KQHX !=XR]LC*W8=!HJ-YU4' %IJ"2\2JC)Y5]O.1).OAR--LCY@'-HD M@VO)V EV18)%E_F[#ORLTK<>DBGDHQ?P'JP!1;5-@>U-W,.284LQ\/>4Z<= M2&P^?0Z&K=?;4C%YDO1^5&UHRO:MF.Q$23,H6^..C^F\?-T+.[@SX+ZS]X;> MX#>SFTK9Z-UQ69Q#!7TDCSS6=U+J#F0W6@?P9)U1=WD147E_!'%0>"'<%OL'HCO_(8 M"R;_^DRV^B2KOQ<$VU=,,,&5UT+%MTZ]27AWF8L? 0L_U$*GN>8XCY/E"JBMO M@(1DFC&'*0L_46%M|S$^"O+U'PGG WTR? NQN:=VP(XC- M$_Y+BZL;9JE-/>V\(F2;[*\\CK^-D[_JRA;'=,*7P]?'X26L"\?J9HOLI M ;N&LM=@1 fORS(XVL7>^D|9C_LIB_]Q^P*+Y!_SHY>T"/$6E4;&3.N=0\/ M@;GN5.-60Y62-EIX6)-RBY[-;!*)$8#*;NUI,4O42BM9;,GW:@Z[XUH5N]#R M9*E2>^7+YZ](@9>^N/PVI0F2V[NX#'!%%IX37OY#M?0K[7HWA&L(M4TQDZY9OO)3WA#K+[Q|%/-F?5)B"EC-1KEO#XH3(A 3;.!VLZERZ8+QA9ZE] M/.VW[]WR6.>8$A(+B? A]%R)>+TF 6!9U&)S)] M'O%%&)6)AV]ZS-&H(%R84$NO'MO4!G]T3*0D\9[+$SH\{3!\|!RL5656WV2?[MA*U%,R3W3RW+?8)YO7K,+D(1#LXC:IH-7K./MLG25YR(0 ^MPS WT/O6;6/ ME-HP-=T^J0HHA.UO+4OPS%LPQG_'E_]0R5'0T,(A,4;-O7LUQ+3#RPGJ19I?'LQ,*;FHQ44+@MARJ%-"]XC=B_ M=F9'IH^'NPB[^3N\A)O8^,Z.PZU?OA5>RCYHR#"-)6A0!M@Q9+#7$;XH 2.I*XIP Z1DC:MJW$T!OGA,UT6WO3>#=OX. Q8U[OY#6 MEK&$;O!2VK*<^3O10@@05,5DO|GLQ%|@8J^1$S#G$#R|NG=YV!A=DS3;\AF; MOJN\? ^":X@"U;&.H)[:5'+33<3XHK"]L0\|G?\(^,MED5/ M!UVVO1U(_'NF|;Y8R %_UJ=S:7*LK"8:]Y;3- ^W& 9*$375G+0:Y8S\8> M;0?O+V!%/(R\%5=T"K56TJ1@8^?2!=4>QRZ21EY? @^GP8QBOL2D*,*WGKBR'& MV_MU65)/SG*QYG{JO#54?;90E1R7P*ZQ0[V'I-H;@G3E<3W1.8+0UC!0+]R MESCR'.2+N*EDP5=R, _]Y-*BIK&K\#.#[3&5'$CSB;0U]# IFT25/VVOG36! MT+/+#8|]\8"3DUDQ]-8:W9DGKGX !1C\ 64*"IN1?^8BD3%<&=*L,,9(IL05>"SW59+V-/AW6/=*7Q;1O9 M9)DM=M_^0DD8GL6,&LXM^R"OIA(RS?2? &$ES7F@.82\NC3BQ?R5-V=6"-EM. M^UWMQ:X6!SV9MBK$C%TWD1/RY7#PWGJ=[06D)@\V&K8*F5:\$"T6%"]2LQ.W M###SB(,873"P\NP$O.!Y^]Z+E) XCLL)48N]X5ZWX6K 0E#^4V@R23XTX!^M MQT9/&NC[=>,/SF_H<2-G6*Z @5%@K23Z40G5>*T4[2#7:VQ.FC :.8X40C& M2IHM43=4G0W$L*%"W-*"C(,IL1,%"U98*#+2>*9/!):=CF6-._?0B$5.T7Z M. (NF#11M86"K@>)0G'H-HOI^CP?_^,1*$;^-8Z>"/V1>K<(E8?\;/0T8)QO MSWY2FX6V=R]H=0I9K2E>\AGXB&|\%/&--F=" C1%W;/WEYIUL=#E 0*C[6>< M5QBY7W"0^7GEKXP%34V$OM62-T@T)."V'V,E]V*I7 LM^G]G45>>%6+!7<-< M[FMV>7.2%V%<9+=>^,-THTZ!+>TT'+U4AYNVK3+M Z.3AUG:R4Q^;\VI*W"R M.U=VVT!9]=MV;,EU1IRNU:%KZ$LTXH#*G-VS1^,<&U\Q=L-3*YN./C$(*NS$@K#Z$&P-O($=AVT M,.G!>(=|HU,/$+7& Y8R,&,*VOD.I,7<4OOS!=,M6" 0 0-W1#F//+?0:$(QJ M-C3,MP8=^Y?!(PZ36@42CWVEPD'18[\,P< #A3//CR/LLGTQ3:%_1<*0(7"W M1\1+&*H6/"B%("1CCMB@>6+^G_FX?QIQD4?)T*;##<9!Y+F<3.\1WV$G*[F1 M[AG83?>4U3]LFB-[7W!=*##@9QH1SVT\QUK0B3:GF)@ M/$6;^)@)ONAOX9YNQ /(;0N=?M0'LT2K,XCT)[JV';L=S4Z=8O7JGF;,'WW@ MIS-C!-78+;*<=(>[S983^^:&I4;7[_QI>: TMI2:|1U[4W? U$3GIUFW-YZNU M3S88)Y79IFMI4$C6!^QBJ|IW0W#D?("[[66GJ/:^,EIQ\1"2=:.7/\+TGQN[G M5M&>;,#2L; :M-I6S'(6>,P[AF.K_S%HWUHP41&/'X7<^UO"&^)'ZS]X N2],X MKEH^/1TZJ82^&WRT&WV4#R_V'C,>%>?ZF/&.SO5^_$3V]+5[WKVFEF:\4Y, MK'6'4FX$PBZW;S&.TURTW*B!2)ACNL^N39:5)&%JQUG@\B- Q^G3S=<,.0B% MR) (>^+7O1C#\663SK<343.NW"CI7?H*%O.)6L8VI8.Q.US21,0L>'FV_YV>Z M@ J*4AM3;L& ^H*@RV|KO$$HPR#0]=@GF=8NY"TH#&$F/WFN(|PR3BG5P*VL9 MM/^. S=-8?_N+9;UX-/[VWM.C)ZU\!<"\&GCI\H'[T*G,2,1AVDA@S#*%0W]= M 3O8?;%\/C$(*NS$@K#Z$&P-O($=AVT M,.G!>(=|HU,/$+7& Y8R,&,*VOD.I,7<4OOS!=,M6" 0 0-W1#F//+?0:$(QJ M-C3,MP8=^Y?!(PZ36@42CWVEPD'18[\,P< #A3//CR/LLGTQ3:%_1<*0(7"W M1\1+&*H6/"B%("1CCMB@>6+^G_FX?QIQD4?)T*;##<9!Y+F<3.\1WV$G*[F1 M[AG83?>4U3]LFB-[7W!=*##@9QH1SVT\QUK0B3:GF)@ M/$6;^)@)ONAOX9YNQ /(;0N=?M0'LT2K,XCT)[JV';L=S4Z=8O7JGF;,'WW@ MIS-C!-78+;*<=(>[S983^^:&I4;7[_QI>: TMI2:|1U[4W? U$3GIUFW-YZNU M3S88)Y79IFMI4$C6!^QBJ|IW0W#D?("[[66GJ/:^,EIQ\1"2=:.7/\+TGQN[G M5M&>;,#2L; :M-I6S'(6>,P[AF.K_S%HWUHP41&/'X7<^UO"&^)'ZS]X N2],X MKEH^/1TZJ82^&WRT&WV4#R_V'C,>%>?ZF/&.SO5^_$3V]+5[WKVFEF:\4Y, MK'6'4FX$PBZW;S&.TURTW*B!2)ACNL^N39:5)&%JQUG@\B- Q^G3S=<,.0B% MR) (>^+7O1C#\663SK<343.NW"CI7?H*%O.)6L8VI8.Q.US21,0L>'FV_YV>Z M@ J*4AM3;L& ^H*@RV|KO$$HPR#0]=@GF=8NY"TH#&$F/WFN(|PR3BG5P*VL9 MM/^. S=-87

*_#\>K_^7DVCD(EX3[_0/?/V?RH\K%'/VB14@NP\MD(`Q-MN>7-IA^]EW3RZ2D//^$H#I3C@TC*:=\60QQU\+$(C,\NQ27JZHA)NG`D[4H) M358U6*X02#I?*

S1)#Y9:RQF(P:*#$)M[(:J4/ZP3V3PI^"_+HB3Q-D6<^D7&:_M]"N"-TKR'0IX)X<*%;?G3640%5HX*2I>T\1.A4,8"[CS-R)@??CN\RMD89!!#W!*C3]_CZ@XHF\$.>++)OU=IE./H+(TNX_6+M;6,,%9UQQ\]0CD5&6C#X9 -UR]P?_GE):NT=.'ZH"!Y<%&?A;U5<)#OC(\M!/V7.<8/5;M5368=2B-MACL(8,2"WHEA@HX/:X@XHO*H5G"2=I57W:,^DA8207>15Rf@??*52-H&&U30MN-0L(CM{G"Q8O4AJ?#CKS$NSK,TQ7?1&.7"E4;!&3<$44K#((HD1&V(M-(3[(*:&/%K7/Z)>D>&P7W$!>_?MAIEKJ&FZKW6FAC^O>2<6]<\PAW'VSIZ^),-'KF"=R;9H)1L^K"$5%K9CFK^>O@,]R6&R \X M#5\V0:Z!)ZQ7|SQ8"HW0C)@C'>_LLP1J,'9V:E &T ?\BM,*LQ4Q6B0B",M? MXO*E]<'*8=10UVT%&0MSQ@5E#!3!$-(&+5]NANDV:YJ--GHCZ[@;>0ON)?-0U5'0V!%H9TIHV_1EK>66<-=4JY1A>-_ME5&O#6$ZSDCUS<:7Z/!O0HU41PZP+8S#2WAGAQ*6=/EAV=TY58 ME'"W$R<-E@4_>_^V02@S_?K2R>0L67[UN<%NI(O5#?)0&MS!E2T4@1-M#"EMT$[IV>BRO<^Q-FK47=75D8IR4PGGE7PDH|SX9^]TD&.2%?#Q&\)26UZ6C M*L%WJ[H6^R=.T#$ME'R>,3XFV;.D1K]*T.G1;BG0T6%N3LH[4[301 >V MF2RJA3V!N38 ? QQ&N1QO-?8CEGCDD%I_,X(B'O!-$AXT+R1F31[%L[^-48 MKK(]_5[ZHMJI&/SO[V@)0W4<> M_,CV_* H^42<#9FSI+RSB*DXHN%S_BL,I9K;W+|S"I(AS5F6>,;54R_MVM MVKO+[G'\^^|+D^,.W(*]QLF23W2:4,\]QLE92SW..]QYV-7&K(0 U&E!V M\WX)\CR07&4LD7'9!83PAJ0="8"AF0C5E!B-#!Q/?;G9)MD.X\;;%>;DC M\]6TH!58?JOB+46J/01LI.G26UF8,O1;!FK>&6B/E<\Y2->G-R10BM 3^7M, MTVC/B@*74**E.CC$>6>2^GBP3-KM@3HEY/$Y,]$+8&*R\8F6NJ@7QF&5H;M@\ MT"%9LDLS^,W5U@#Y!HV/Z7[P_MU%;$2IDW%!$\X(-%)G4CI<=OY4YS& MFVHCW:V=_.XLXUX$]TNV_X(XL.+$'$I);6.IZ.6[^K//?[=W0$+_.S^-,4[MM.\M0.1]HEH&3EQZ5>5I7!+70Z*?:L"B%K$M968Q<+7:=D$PRP6+C[LZC-(25"HEL&M6G!*/GO31FPT M5X=#3VO,'%]9"\WDJ&^CGAX5Z'F'6#.(M0-MNO28K1"Q77#UH\V(N22<#.>375 8,E23 M^)*51(REXB^>@7)Y_E@_H'B)MV?K'&/I,HZ!O+M+'0U@]Q@* M^5X'=4IPW,EM1D]N;G&).W!]QV2);.EBI,"SD8N[9U;QA"GY.H5>F\(F@RT M)X<*%7O*\$0$TMI8;/]10*Z***E')Q,.S28Y16#!BIP.%7&ZR1R7/GQ?X-M%2<96S8_SP]-(]/0=UK4R-:L4:$C4V4PO+1%$"VE-TKU*8;V'X,F$&MC\5L/_M\6N\C'>N:(!Q5Q]22<1$R<=_A^.O+O!S M>9T695Y18BI6P42"+GV0'.C0V?!2WIFBA<9=CDH$42^Y|/FG2_+]LTT<7]=_ MK_+=15P$18GSFRQ0'"K0Z[B;SAG"[Z=T&@7O=+%!R4WM&C54ZZ%6$5%-,#Z' M9J<05!M*=$W;D5C4I=]1@1UZ'I& <=S(9@!.F#CT1236?3QOOIX.%$U)X*HD5Q\]5#BX>G,O'+]P}=V+F(

OTNC\XQM(.&4[AX9AW.6;;CDZBSSAHRU:@ ,;^>@%ESF MU+,!5AQ'K0"-(8WLUCE=VT; \5GI@NU:.'Y&ZQRRDM+>R4OWH,]=QM=.A5R2

*M3PQP2*ZQ!!CR"&%O)\^8$"1O]E@2*K]D283SHD9WFY78W)%9Z#O-\K$U:Y3H M8ZH,94EP+G NZV>@_]__VS__^,;__0NJV_'/4IRF/O4!;[.<^E.-"Y.+.V6A M!O2(=!)9, Y.*

Y#C4BV..GE07F]BBX6 _]'TR3%3'Z=7 \L\"X?6D/ Z767Y MYB!G?PUVCHLR2!+ZW,<@P3=Q<^^UZ7:Q3MO+'K&92<-8;6]=Y++PRLX!=>] M(;]'.L7%=GW%.(VW>BW4'>[O6ALUV-0UUH42MS!8Y!]@C^":,.-2<=2?V ME!N-T]FT.>[/BK0Q3B\22?['BA5BX/AE$&(/F\^S@-XVV"67UR_C@U M+1I"%V);LQ,Z-6494+CPGV_PH2KB%!?*

%>;9Y;LJ5%;7)DI>C4G#)/#WP(>_D MTF!8IX4XY5RK@(8:C&TLSQF=A;]5<1'#.#!\DP4IW>2XP4&!BP<4RZYN8^Q0];..0<,G_< SY?<+#'J6T!?LUD'

*M33_(\@W.T6/U7,11',2[,Q:.. ,9]K5G?]7?K0O)?^;"C*F? UDTXFP7/,*Z, M"5OJ>V?H']"E/KAHMN";3DW?=^+O#=ZK(HXTU0XFGE/YF02W\!!CCTA&,)*

*MfPQ2PN+N1RN8K^K$_/,4KBHJ2!BXE?JH#^3]Y.709R6!A46#'6=L?&G!&I M3\3A<,T"+5?JG"HQUS12\!\[$IH[*0=&<02*A,@PTU'6;1&OSBOSM%U$01RBKR M'-*

*!!F44:%"\T+"#_0W,27DG,V9FE7;$QTW6Z5&-CSFC-QD01C)NT0U%#7)5FMS!F2 MU4@1#%EMT$KJ>!6#B;%W%M+S*BEI=F?F)>7BKD\HJ4!/SR2)9*&-S1JR(E3/: M*

*>,#]P#/T;AKB@[/M(G3A+,15I.)TS"HHF[_I3V!?AYLXS)(XG\0R>XT.HP3 MZ-*24&9=P%P=1'$O Zj;ZD)SR):XCZ2NEZ JA#+25,@[+GJDACTI=206AD8Q*

M'=!CK<)Q@XGWQO4VDIG;4VHXW0C40Q_M]\G%P0S7>HS\XN/ZA0W(E&?-2$S= M&&L#W3TG\1K(1LD#X7Y:X2OR#5FR1A"6O\3ERWE5E-D&YV;DLVW$)1_G&3BD

MJ%T+#8=U!"S9'Y+H1.N'.UFF\9'(_7N$\QU'S1(/=99V&NR1^(^A]XKV2WM^MS#'RQW)KFG7)T?2 ^===M4ZAI;^]\A0.D'Q;EW6HFF5)@N%2,2L4W*8>ZH*$PJE

*MTMXY9@R1HUC!QM6&2_[*SRX5UW3Y3R;N)2G:,:/E/+ MO*I#$"3H?NJIY9+Z(`M+)'W4^?*D0R@M8>2?0641Z2!D7<;IF$U@S&FFUG-Y28V;"Z*H:.MM0H88IGAY#:*

[>BT@JQ+GV6:+TX+-7\]P0N[\MV";L,;C.CPV)DT\)BH@F&A M'5YAV8K3#T&!:59 W])"LT'VN%\">]^J^TCE\&\LYF@B:PNWF@2M@[:TP1"GF"*

*M6AWO+NLRR%/B0(M[G#^^=*O#.E>EU7);K02T(,B#MER MZD6<5,2-H;8=]#4]6?$-VM(#$K3!A,Q3XSjO@YPV=1BX)XV",_]D!+QS4$II*

MJR0RALBO:3(=U"AY]U&W^&UP>5R>I>0_0SQ(#5S6O;-N/1B4:.LSGLV@!#XIG !20>Z2YU9?"SU!*?SEF5?5C_E6>8YWON(_^,X MB5;S-'9]I. 1BW>G]E!?-*

#@,4ZHQ]:QXZQ5R3!,RW;0H:M6?B M5[&W:Q-CT@U>3-MNW4"S6!GF?Q>,7#D/?3I7TYI/H$>WB_.8@#-2:!TW1]. MT!; W*=%IX4Q]S=]5#!S?G/> ^\GA;%##UE5]+?*

*\A_$1?!>IWC.I7M;M7LR2N]-MOZ6NTTN@,,P970EEH@B&GS9H54PFOE%M/*WBO7 MJMEOK!=Q6E<8G86_SHM MB1DQ+-)>)EB,MG:1%2W!]KI6I8M=[W*

*P8)L_'KIZ@M@TTR]=@6)VI[+RJ2GI1 MP8;>_?,/-GMHQ@8KNA_F$3[ZP2%?CJB#'>)[<#WG@$;9;0\-6X,3O)@[DKT] M$=1!8K^Q 1RQC2$+RDN,O/\}JALZ92VAOS)=_Q>Z**R[B5-*

\7>-K&2RF:KC M6^R-C9E<8;. 5 !-,"[!+\C[ZC;,^NJ[@0M$^A-^O91_Y MA =X%:+TP3V:A=87#F"+jE;,2_T=2_VK_N4\O!"8_PGGFPO\7)!%T2(5/W&S M'+PX4N;EO7/5*

B1'0BIX2B41%043_HX,T 6\,FG&A%("E%) F'1"IX6OH<M,%(IH(.BV 8E_V7AN6^?IR5SA"QRY)IP>&<+535&,I2.-%lL#M&5%^,B> MUCQL?,#1)E0T.\5#6&AKHB $-*

*&W".Q/WPVU,2W2*H)ULI8W^%)1-ME)=YWH4 M/YC[3--F_'A0.R/%_M2L#>'ETFYK\"HA MC^OO"D7!$$R-3\6CNRVF]],DZZ;J[K ,,W^*,*'!O!MX73683O*+EZLD>],/*

*MX,;JSH9M2V.ZL=I0SSO79H!5$;^F6[,_"+58^M; N\:-]LS=&TS6G)? M>GR6J7Q);^>A3G,,;;D,#3AC7U0V#;G8R!$S8*NG2NEIW4Z=T5T<>K*DG=6SRF@?:5DTNQ/R*

*M*CT/,W>]&8*YNES).-LD2KK,+#B=XTV(_ 8GHJ@%1_[THT,[1VKU5+,)]CS M&_:U(;/?BY!M\VQKU3OW#VZ*OG/4K;#A*0:0':6<[>@CP:FD^K4QJ#U*

*MB>V<@S:'>8CO#K3_"])UIOE/ -VQ]C9+&:.F/*J@,NQRH;D9QO61)A,."GO\H M=W0ENRT:>Y>SZY,LMM*LV_/4>>:.9++>DG=HU![*S+*"QO]5%[2 %B?-X3;O] M][2)/9T?*

*9VNLGS#.OR'7?.C!>/M6O/$!SDF2]ANTQ1$KL_ ,I;XW2A#P2EJWY2K^;8;(L)\^B*0#=8 Y^=49)O,1;EM)/QLYZM*/[UD1QC8M;K$R7*

M7_!Y;N]O6OBUC6]\6NAA8/K@TA8;HSMGW>"Z!-/2Z)Y6C_SE#VT+V^],T'U M%G'G!ZJ'YUf?TOW\!MQA#!=6&O1W M1/LJf^-+9O3WHN_PQ0DK5^C@2/-ML*&+.AU.T9XR+^-*

LMUX&K]N9GPIX)Z4 MU91$5(Q^]*(3/*B+W#X[3H[_2["<>W$sLL=2P+EG):6SW?G M6800-OL]4Y6_0KF^<Q:9?_%N8@>*I^@@JJC+$=AW03YWVBI;39,X*

*MTVQOLA*RDEC,NA6W'5_?-,G%\:CBF]P@\'(N>T'WR.NB0VC>OU-MUZ!M Y49\4VT%>*S^F8<#S0#.^FIA_I\>XTC''W8?2YH38INL['95H^Q<-ID*

MKNUJ^+'ZPK;819\W)&V@BMZ1':F?\GR M7PFBID:/"B:2C@+'\70NOAQ_+-W9L@Q33]N(T1\-9/RU-GI."-<>R1_AS,[M$Z+B%O7HH$<"F)<@]7_HX4-*

5D(&@$AH]ARG,/4]PE&&V3EEYK8A,&)>5"35 M$!O+!<<{C.W-@M2PILY.Y#0+73)ZUGZH2CC?31 ^?2EWIW\<>9?_5O<9%,]WLH5]>3]58*

*M.NV>3/PT6YU6!6Y7>LBD{$]7U007(LX"&;.!QUKL#M^44L%N+6(T^Y79F2:.M[*]D'=DW!71/% D*F@S.IIDC& -'/[YQFL0Q^\#4FVB YRE'2_E4O.FZ;PX R M/_7_"GZW0^S@+PX*

[.AIQSK8"E[94B/NX"]?[K#++&RD>>Y->CH[#5/6+ZH]W M>)K"L]A3CK7K#5]14EV:/.,++[6]]<>(N%@^:0RDNFWAW]>PU6D:V(+C5_K MCWE6%!<5?L";($XCG-.[T(HP2/X+!*

[DH8K#3=Y?[-L.L/C7.0AG&0L@,Q%/R M46]@K_$^E:OA1[*P:UH]MU>HO?RZZ@@,D*6$284=9IW]0 [RKL3R'GQC $X,K[7222TUV-'51FWR3_\T

M$=MEDL[\BAJYT3$8E#2_00IQR@PG!P8:Fl:,<;XD2C8(#M6H]NFO"5&COF ML20(Y]7@Y?(H, H#4N].NRTW_90UH&(+GL M:.(ZT]&-//SQ3PK=/KYT/?Y@'I)#CFH9U$4TZ6>

*()&SRDK36?1H9TKGX\S4O'/+'JN*74&G M!\]H>60[O,LJ[)R4#+2[!Y=)3 MRTT3;-#&"3]G[S@MF\P_HO 0%[^'"%6W#6WVC*4RCU' Z\,JACX9(=IJ9%[\YCY-JH6IO'.?*

U#L,8_2%Z&6L5Q52HM^$E1 M*:D\& =B)+S(O]$YQJ:ODZ\'5-]HK:R$X.#7YVW,)(!]GT6.9Y*6JKXL M\F5I.ID3\(S7<4J//'MZR1.*.5%$>Y2S:L7'L)SMF]8TT!\I>G)O[B3A<_[

MGSSP_C)5GMX7P5.R'J>1AO.IVAG:1E'<5+1:N:/,&RN+JZ'9AS5O_=F6Y7, MK]ZMVC(%Q'>R>V',YG.'>8B?R=\A7Y\XIGB()X 9AQ:Z6)[;290RV6LF0XOJ9CUJZ&F,)1V;*

*MA(+PEFS5,+FNUTZSFL!B2V9;[". 9#+0.OTI#/9/OTHC" S)3H#;?OJ#/.-JS M+-A]9,WM><4+#9[5C[X.\G-X"8J;B=LJ2#WZ)9RF7!^,[#4'*9XYY+8BV5!+A M1MT[P]@14I,35K"\-,-*

*>:/;3I=+++(T:K8@8ZH)AI"5<;0EPKF<S)9!>-*4N M%OQBXQ(=?>D.KH7ET90*\ 8G.[C3:1/?N\\W*D*"IH6!(E[HQKBR2./%]! M>E5:#[&^JX#_-4X&UK=*VWK:C1*

*M57Q#SQGV@LA\>AW3%6%ZE6^<]O^$X86O-]L@SNDBT-W}B.=.WYMJ]Ll91_(M7*C8DA$]NEO)DF+,]5TRWMJ41Z2J3(85MLBYM*6I#'Z]?AW1.2U-%MOFM)89 MF7%0WM(-*

]RV(BZPN\'-YG19E7E$XW8%M,D-B=[%%?9ZGY%79-,"2L?;EK MK@V&L]:0^5R]6@7EFCL//1/SHLKIA2\LQ=#Z78R581!29) 9&8>:1T!$ =PI M"2_P]B2LJO[ )&,-%8WLKT6]$>R(5*

YH:@44/(,H/%$>2[KJE7)#FV;4Z'> MB? 6RAW*X108B4OYI(D,I#C,U1C&3 $D0#CJPHU8G259DO<3AAO:1'I>M+@ MLZ3,04\0@5M?,T(KN!^^5RI03H^Z;CL]!YV:7J-*

*S=7%]3OQ217CG&"8#JZ"AT?NC(9]+Q@*5,4[0\Z2\'L+R)>ZRO*+K'HN5U5R%K); MJ8OI'&,B:D/WK@Q+E\QNS>E6SWXFCW9^YC4%AKGIX>2%=K66-F*J&D/!4V#*

*MWKG.+1\MB,.66"MY06H5QI4 M. GY0"D\F#X9P"26W@-Z#6X)*9NJL.]LXH>_M_$MJL[M^IA,'+.W5+94)Q!TNC(!3H]BCF6 L,6*31!T8B:5LP1Q:T.RIX+*

M\HR"1&NAKUWKS@9)@<;A[_!B9B$ZT4E8)G1"JX/[fY^#%?+K;A>F7B*_3NF- MVBEA4T+7S;M2%1^S+'J+$Y-%=_LF?>V&S#5>MD%BVQX)ME$V_C;(B

M_YNN3UDC[850<7L%>#VQIP6]:%9&<\\SK=2/BFQ5OM&$PI#N/2Y41^ZQ>-<@% M:?L5)QG9WV%9G;\3Y2\"OQ;7D+)2=59.S-[@K&>LZ9\L^ :/9UC(OZ-@_#*

*MO@,L4=:U6]3K;^W/;ID\P<6O0.IKXCC:O*CS#AM TH7WB93; M;0LAQ&>Q4@$&AG$\ 2[6TP*Y4!]<7U.\^Y"FZ?@_0-.R3@MG;=+I5UR10-Y MR!F)[/=1QPS?E#R?R:O)2UIJ*

*S>T3:KLZW\^Y?Z[",_!?_D>;)]DK7M,XC!V M^U$:M3O 3:,.^=!)DV8K;2?XL$\=34*LFP'!T'FY^]LJ.=5/B=CO[=']NVI;D M.>&@LXI!;Lj@aY@,.10$=9]0AY,I#D*]ATU09C^^P1?*

X<'>@?'1^.H\D.)N-?R=;(<&H@6W]UW6IHT7Q(S5P?@(>]S< MZ,.X#/06ER^C4]R:Z8/]>SO800]#@KZD!3.LQ[&UW5!/S]LK3F-X%1HRIBM_I?O4]QZ>0=TE%+>PA :7"

*M8&BG0S@E6R?J\+9J-+R32=I[5(S2*8'P<%)NJ36<$JRD5<54RS%&6)5^K0_? M3M&:*GFGW%D85IN*3<$OZ'7M8EF6!#$;=9=#RX<0I= M_SN8&$P*

*BL^:ZT48*X;=%LR)I2N6W\XJ!4W3WY61O5;-.8!O:,0HSM?H@*&:. M(5!!79Q&M@ 4?]4UT10F38]:.|<-|]FO2;9RUO_'CV&I^>V#(?0 CY,1OSMK M7U:1&S\(-('D%=?X*

M#_+Z^$;A]@;9"03:-B!M0LNX/(@U@E[PQR.C/NW33Y_90=Y2UQ9UC[(._^D8:R#>+%LJF=T:<'H/3=Z3S+2I8Z,S + ^_T/_DG=!#W'R] M%=D:D4;)Z2>D0&C93JE!ABR&<'DCE]

*W-$XfTOHM.E^;;D4U8Z&7UM-50S M(\:%4=4ZT,)/0[S"@O^T7M+G J-6 0VJX*!S$!5KY.Y;NZEAI@IC6%9O4ICH M@?&!%F"EI*1%O.1EE(1;$2L,9B="T27M=B+F- 3$OUKL1-BW*

FTG8K8%1[83 MH;!3OA.A4P)"6,E.A%H#UDZ$$=:9@8!^EV*!S\8]]%W$19ADM,9["Y4@E97M M.WLNN%LBY[<'YWCW 6R8?OCVS".Z6Z$[<] !(L-CZL%N/_&6W7_T6 9YN4=/

*MEMZE,?B,3:3TC-=Q2]OX\T8[Z>@K/*XW%'^7. BS..M\HR6D:Z_FULUYLBY)5'TWN7G MH)W2KI5F/1\8_\ZSA"[6YH&9X4-Q?RSC0%KNM M-*

L\T9_L1A]3WQK@X#Y(${1Q]VET'X,I.5S2?V.]?IE.]0KV$T%]RW43!.]U"6 M3/M$(U2@F,3WI':O^D+***'[8S9?7L;\#6>N8C#P$^BY.U\]++H=4]'F. (7A%

*M'#"2A[AQ0H"7N_ZTW2%!ST$2:.ZQ=%3]N+_F_B9+UW3*10V3V"P7=UO76 UZ M7,18+ LMKT.#D[_UJO7W3J%O/AGG2<.[VMX;=1BU(>DNO!YP2,..!>!6'3;IS?1ZG8;SEIL%Z<6>S*

M& /0W7Q%(>N=,88 >0\UI QJ-M6ATV),101[M:!+&A+,UE:7)<_=JKLLIV8O MX;]@4KJ9BFL2Z>_\>FS2Q$'2UVE4?$K#8D3U4=[M >,:.@[%A-YJ[#/J9UCC(OZ-@_#

*<509J?/SBZ(A$QC<6',M(X39[S&+_1 R3 M.YY >CLJ;6^GRW.G0.KA39()TC#'08$G88S1:Y#J^NO\&G/DS),H B6@&JW\ MOLQ:S)-K&"X/#>^X,EGVFLH#NDK6"*9\[8@N&!<,;NG,,6?*

*A**H6YH0,N >AP M)BER5>O=':>_C1;O;=)9&#'IQ5Y5%&;#)SS"):_**]&HN1PE3(X;\U>F \4"& M0*7;B"6$'#7)O? 34SU?;6]P=3W4J^G-KIX?+HK[NW%V.*2R_%;!4J%.%FB$*

*M(@2HC@Y8SFZ[*NB]GRHW7>9LU #:&K/>$@-#.1.4PM6#N%,Z01M:8B_9H89|MP*@V3'N7G8Q1:GB/)?;R-JQ HQ<=5V/ MAM) ;22 *$UEUO'X2)3G0;9Z@."EZ]KAFJPRB37AS7*

M<4LCR0<('TV5>VVO M?4P?3XI=EG=M_"&=N"19&!B^UC$I:O6S51&H3\4=RP -:4'%6FG'I2PS7"U M.08V1QP"/Z_R7!^"\3@15<52&X[^27+2^V2S8(OOLWLU-%=) ?OU2M12C?*

T MO#O"87IM$R"1KCA<:.ARVVSNGMB_69<.]U O0<3:N6U"Y?>>]D" =L+'S.O4 M\-:)/=L$VA/DYL_L!GR#1]P'1,: O'""RC#UA1/SF@++<<5U$W/:.6I&'\&=

M$_;Y"ZP$TK[F=Đ>3Y;DG9^O',^5MGK!.0ZH M("AG:] $_;E&GB 4?AOSS,A M?X#]]21H=5\j;.3H!185@-2;*SP+,8Z**_(AAP.$PL&J55PZ7!/P0[ZIY,$X M9 .00I)E?2ZP=U8-

!Y7)GIUB^.DD20W:BNU%@1@8QLBQJ0^J>:?)V>/2&V M*!7J,6#E@]PO2P8ZF@ ZD:S%5& .I)-"G,T'>$LC6Đ)-U7Z("--*

'^&)E^P93\),0F;X"$9W5J:OLC'5YD)T#MF_%'/W,CY;S4MP%F.C43.%>V MHE%$0:V)\E:UX31;R/PZ3E%)OSV:<-Y_!2[EB[AHBOC3\+:9G\QYG\)FP%!= M8:0QU05M'-?

5Y<"U5&]O>&!3%BMB+_BEK^*4G@0713O#"PY%'JA0%5[,.0M< M=_/C:,+)TH,TB_V6R@0:10U-'>9CK]#Q+4QO2=+_$Y<5E[P*MX-V'A0O=U6Y*

M2K(WEGQOMQW#7'}HSW;N!T"O7RN'9+V:"(:.Q#1%\^Q-M^>N!1VS\(8!3E9A$'EBRPM 87UB=+]ZC0:?9/WL;/DH2FMT:M+!W;TMDYX@W

M4,X1FQAX46'3(\2SFP/'=H71UEP7M'643)?; ?.XL%-FI/"MJU 1+ +]?+!= M$\=*W&,X%6QCBNI L'I[8#DK/09LV\A1Q;\X5\+8U3G?]V;@COH:(F0G/]5G?.T;<;BD.]/*

P5JN90M06+@7>LC>0U-VK-3PG27^{A) M6 N\I%EC%RIY5VFYZXJA>2&.K:+ Y^GD_O(|)+*+/^9;8%AK\Y<8RK+&O^^*

M/GP(|/QV65\\3DF17?!'"%;2(>B2L.>+N@Z0).=VP]YJXF'.?TT]_6W0]! M4K&+.Z?+]>TFI[ZMQ*3%&=5U1KP;J0*A(6>,(15OP-WO; '6DI(W9E<_M.^'E8Y*

$.?'/OP1K3&\EO%NMXA#GQ7FVH1EAHW30R0LR4W7)2QMCAKPTT0/# M2PNP4UY^H(-R0?7W/D0B6<(\2I,J2&A2SH32SB;/E1 JY,?)$\|OV+

*M*F!Q2.9R_AW+2Y!C2KAH2,PS>H_I&M/EI ^[7]1983I[" +H;DL% MAQ>CUK?URKK#X9_CU&4M!9I&_NW0# `>-9:VC#'^/6Y1Y'-*%S:+,PE]10!L! MTLN>]?*

*8_2^S_F=A%+Z6OS^5?!7'^,UU'D1W96^YQSOO<@B^-ZWH+/ M6#US. M0,..B%9$L5D#7-.KLF'TS#T\]TT=VX?[7MB_Z*V*URDQ/RWBD+VEA;RBX../ M.9RT>IV"'#N-'@RK-*

*SNR=MJUSY.LH&N'6]*_,=KB'\7T44??DVL/!V9JJ-06 MJ5Q%?V3JP#7_/"U)!M7^HANI3lL[^87FUIL,&8?@)>-1NG,HX2EB\X.PY4 MRI9@)S).#Q"*X(TVF88"@"@G0L7S(MX\5WG!*-*

@>05WJG"#E-ELZV_$E](;K M+6(Y9VM4*IC=0I5(RN7UR%3+$;2P;X1]NX.'JF'NBZ"D?#DG4L<.D=&9-B M+O)CGA4RMS&S+:?C\#[FC@;5.0UY)^TAT'.7,+.QD)6*F Y\;*

*(+]G^)SPX'+ MWZ]XW/7% POFY9]>@K0)%'UFW]K_SZ(HT,')OL@.8HP=_]??9"(=SX,.%W; MF^UF<3]<%DF=0RD]0\+4G52NI?X0EHVA\]>A0N;"G%X^6DF8#7%3T]0W*BA*

*M"$H1VIE7%P# _/ *DVF^S;6]#@W*7P0V)#P9)'O?!AFJ7/V;5^]54++=T:Z+F] M6\)7OC/%-*QHE,&.#*5(NP2<)8]*U6H&A&QE[ZJ(DC]UHTLR^9::K-)Q23]] M1"ZY.!Q::3%R.;2=QC*

*<:)9$O+-KWSV^VRQJ94N(]=3H;L6DI,/FI9YV3'O. MFE=VR"UFR:.<]J8MFVX_ED%>J@*%94V53^391E2!GO$Z3EGYVN<@H:'@EJ,S M)X5/NYVI;D-^Z2]B . H^Z_QBUVD2VN?_D7*W*

ZY+%$>Q7+I?*UXNWPO6^.LN\VNQD1>6-]@(]!7)A%C\]&.*IE4OZ_#9 MUA[GPM4;RR:E:R3'+^2EQ* X_M.@VS#:#9;2,J*9'9-N/3X_4W@,T5!RE;P*Q-M"H$52W@KZFI7P#

*MIJ*9H>$VNFI[LT I#1GY Q:WX"K@=#83^)!TOH%4'>V@FR++*HV)+/.EXM^[D MQ\P_Q@P_6TYVZ9=LE[001_U>VF %VB\;@]!.T.Q[)42_ORLW16"_BF#D^<#*

*MADCN3.76C[.TH1*JB>73(>UAO*=:?#[6?\UR.|_(L2R\H"'!V/M!\S]YI/Q:O538A6_;>D,, /*95B<-_F,-OC!X"W1>SAG'P M5W* I0V)_X+AM18=#+I9I)-%D#WP?*

*%EQDN:UNPV1)&!^G&!+F7,7(19.CQ. MZ #F*Y^;(?E?=MUFJ6VAQ\BC,=1@^/(.ED*C>1ZDWNS07H.%DRH==,\T2T^7 M63YQW4^G[R^QM@'/^POW3)]5,;)9EO3S><7DUFL*

M>/UC!^(1D/=U"$AOX1++#KWQQY-EE$K.H75_?>+_!5?-WXZ<>W9^;E:)/A MHY"U=&?VFE5HJ6W:PT+OO8#?A=-^N_VXNLBV MU.!0@[M!%:W Z2)SH1N$K^VH\H#/^PIYK?

5>8UA+$$<5QLYZP0>-9*T0P.F_ M/LRVCV>/R!5HWE=3E+8B'[+>B8YSUD+W_A9.2C!X+J@.?ZC7>,@\U)^U#CZ=; M'\A2@U$\#5NDP1'WZW:>LQ??B?VD(N^)Z8OJO.

*[SD3?'!#OQVDL$AI8^A? MM/94^4GH/6Q%S'2LCJ*O@3V(_5_G(O(A(#XKP7^2Y"$!D=6KOWB>]2)4<8O*B-V4-JGP5H/7M+$:0=N95B./(R...>YJ?:\5O<;%>^WPH5]V*

*MGQ58*NVQ42.KO%'B^#KL0US|>I5C6L4#DV]6NNJPXN<>;8=5O<;%JSHH5]F MAU58.NVP5!2MB"S=J6'"*?2Q]MKR6R_7@*X_*TB\<)U6I1YQ=)-I4D0A_H4*

M5H\-BKXJXV4>I/M;/!=2$0H/=LN76TE[H#3@<,=U4%<"/0<)S6^"'5E^B>P73 MVX>U9_,08(P'H.[K69E9IU_O0C\A>YK_2 +L'TT3!#"}>E3_S

*O8Q!'.3H!8'>,>,RI5_#JRENRQ@:?]'GHI;Z[MM/SG/GO$7[2_\.S'.MI^NZ4_//%3>*U'=S=!\V'Y>.?V6\]R@?@__ ,7@>W3O#*X,(IH-ECL(T%,%1AB M_/]7'-0OYE"K!3_CLN!|&%B'93K?*

&AS3<#T%L4)T1&[H$*_>PZ*#"],@,?W MZYBS.''\(1#WXMJ#"(Z^4_^X8_8%TY>V9$=OG_5[Z,436V5=]_ 2U@E_6"H2V M+SI[_A>U][#NK8X>#K/[NC7>>LG!4S?

W/P5;=E0^,,0C&LD7^3C0%A:\N!SH MBP]VKLAP0>'S\&#MK?DU-K F 9+9D^,Y(@1;%$3F:N; 8PY(|[C%ORN8LS30 M.8*#1RH0SR]P4$]^=\&"#SSRJGK9WOOLYX,MEXC.%

7ACC:N\(6O211S[2]N\=6O!Y;GKNG^N> MF]P=)D:@.:VW@Z[G?X1#[RRSND#P!_PB\; MT1WAFKNYW=NXN6_I5YUC74YOV=5]$QT7'4]}F=:T+'GTL,O]UQ!]4D\^1"DS*

M1:1K&Q.C1. ?B1 $B1/X0Y8X)+N]M[WA;X'L0/M02K^G<11?YSO=_G&5>_M;?3DA7]B$#^.MM0A/RAA$R8ZJM'QJRB/K=[OJ],*$BL MB^2P45N??[?>,0!OC=&>$T\&!*

/__Y#?:\O^\6Q>')1MS M&Z?TIJ1,N<1VB4MR@JW:TM:0C169$,WM)^AX0 !X0P(K"=[?IY2#NR7K&2S MYE?P$HSV8Z)>U(+LD'LVI"?%8T56?(H=<6I2B.GHE3.0G'-XMZ-*

*)H;F.8UX M8[A74*Rf\BG+XS^-<=]C3$M:E5L#NL9EYI'C8TXPAZ;6,-765G ^$C2,*"WN MIBBJ2=96,_BVM#[P,2L3U*@MK ?1U;IBSH32LCI!'A-ZH6.=NL7,[,*QQID-D83)U*;*

M'(§[:IHO04Y>@1&913H$&P_BQO;)M@4ID9J80Z;!<6]<.T:7+NFF;(\%+VD1 MYC$_,32TWT.1%V-PN2:E9$8C56-(P:=%"3N&@4%34-!UC;CZZ>YTA8]G<O\&V3VWFBT%CR?*

*OBU M)[YR.T*V64ZHE"`F4_(B99 7$$+.A#-YI%=:"G4.BC[_+VA>R(1CLM FRQWD6 M>X?C"K^Y>!MC\&YS4U#:SO"ZFP_RTG#ZGTEG7_OQE.GU=A5%;.$B>:!X%&_*

M>!I/2YV[[C"O>$8_YWV4+==&9?8',L*#,4C8^2:FT\^]>T7VQ6L0)W"/>9WE M/*;D6$HP?NZD1N=(IQUT:[J^]7'&I;V!SH-R!TS^QZ/-_[RC;_RG69N-#C:. MO872(.>M1,.)QXZGP-

*5;92%LD)29V#)8-P++]XR?0<{16)QX>BT5YIOLH+J M8MJFP;9ZXCB.6[M79SPH<^3,WT*_^+:)@ZVLBSIB/;'''/UIX UIV-MFQ.W3-YM2JZ\=-2: P2-_N'(B^RPGR(:Y59]!C?*

*7SO(-[*CVWV M@C@B04&B.*=A2;+MEL+A91&Q3738]VD=?X00+RE"_8V7G"_M,RYE7@^3:DY-TA@7FFG.&:KR,I:6;)83S%[>!EB/>N6CAO6VCAA7SA_9"/I1B_JC^\+Y$PG9%.-*

]$I'!M;(-ZYQ?=#;,1AJR=[@V5F6M%X7 M\%W3M-&CL3L'D$:C@@?'//("5<"9=B35"P/?^K0+23U\AK7"]Y3E?4YU;>[H M3#HF"(T=[X/>8.UMXW_X>ZR*<-28)+8H1K-K;6E?6Y:*

*[%IS6FO1UWX_-N M;3/ NAD7=U%]J.]3UJF#>"*A6>?80#1FU C"0EE-/B.N3N'M!=9_D #M5^9K4R_GU D(%7;=/SE!%=A]R0E]CC9#TE^<'\\P!*

M+C,QP1N/MPAPA'G/#3OA_P7YOYH)U;25/>PG_)OJ?IUSD FC7SDPV*O1NGC MR7MA2Z^"CX@L/-Z'51TB?TY3WHVW(9>^7^Z8%;(-F*$OIXM9]C;*D6JE?*

M;\AR(ZP2+I<:YHZK[_'/fX;.E7G)-6%:@[HK@1NG=]N=_M!5?OP&3=Y?)/0&?:/2P-PH<#M6P'Z]RO91!@.QGTTOK3V\QT4CS2'2S#7^E+_ ME@/"FW2;Y<\<-

*%NMQ8^.C6E>3)7E*T#FUJ8;$G:YBT"OL\[$KEBTE\5R-@IPT MPDA'VAG9O#<46!*\6EJ ,Y(7U(UU4;N>T)B>(3OPX;%<=[*\$>$R8Z]W*T35;_M%0*

*#%U,DQ%JZ):T.",KGDI1&ALR81L:#@-':&2T-,M;P/D)F6^!+W-"GN/ MMV0+W]@Z];H&W;#G!0GY*6%$%Q/H#+:AHK)6L2;..'!QH>[?*

*R,]%MUJ/1]FI24WM<480QWU)2OH//|HH=)0UCJ MB&(8MM5#H$-U:\:'52+/RV#9TK%>BN0W.1R_[D*R_BU-_X&+9TFPM=S,]?& MF1Z>C?&CF7MF@%;2'-,9N/C,?*

*ZS[IPXVC)\MC";?PV{X?B&3P<'-M3*IFL 1(GADD"=@>?/DBIU$\-D6,\RQF':[P&SL98\|A,8XHU0U:PT8*L*.0 M,Y+@,.OV3S%DL*#[G+Z(N^)[F@9)^3YB/7;ZQ2S'179C-*

39B';C@%"38%FR MD!#>SB>). O;4O\QMJOH.4{CHH3#A5=Z3>%EN/5BWDR_Z/9!#'9O.V4B]FY1-MK@=Q5>Z9'#X9TK)2REW0;5$GY-2CIR'1CHEQLHK%#;.88/9EW4QC'IJ;8YL2$

M&8'_>>0V3NEZ|;/ZR"$TY|W>%<2ES#O,8LV>K^S)"PYU\QH6O\PSYG=NO'-MQZO{4R2H87;"E+-XM&TK|L3-[9F:&Y6%|ILTR3H%Z^E89@^OYF(EIW &%,,_M@"-*

*(^*/&UE3QV^=X*8QI(E!9ZDBAC"G\IV.SXVO]8#J-:!G$R;%\OL&FN+[W M&>9C&Z'U=32AP#4=232$W@W%!=WH$41]Z69]K_4]0A-H?[YP^]\IS/=1'-@^0Q^"[WM_*)D;&9*

*MHUR+Y@1R:T(O^X=:!8tYN>%4UB3!Y=VV+F7Y,@E?!, ^XFI@K\[*EPZ8TJ%\' MS(43C=U-@JLY_N#,WNW/COXB2\LXK>)TMVY"N-$XDU9FOZE@=&YTN95%[*

M+2&"R18#,QN_/E;])<|>8UC)R4\;(>)G[Q8M9W9>F'251K?L(U/?[#%>#RNW M6W,TZ[>=$5N,UA30V)?T7B/F+>QN(GPL[U,:UOD7?BQ&><,[&C7?9A?RJ6WSVE-M9QUFZ,P#?

*V/)D7&4[ND.EX-^.T>\!BM&HXIR0.W/O"NI@R^UT^:VN%%/&_M.NTQ__YQ.X)UG.GG&>/IZF0I",:*6!,=1H-)!'9[^\&MOJQGY&/V.,|_^9__MPOXGI5#[AVSE(*#;+0W]N_B&?KC+{"B["LMXDU![*-HD"0BLV]8T!\O6L6.W-M:@MF)8%1EGYJ:4D,+Y%/=K^I75L>]@UW]O27.D\XV#*=_TKCDG*%;;A-:_62_.^M:UUQ;S!^J;U]U(1CJRD'"%DU'-KEAO>1ASMQH9I7)D)4Z?!4 ;JHHHLKU;>I/.MF_,.F@XBV,\]S^J*<4.?)\;Y")C3%H<#I),9'Q//C?83B6U$3#E1VD?>28V! M66=-4)<0C#C!8_V*H\S^4?!-^F9?*=2RH9#"?!6&>14D1>-$7V?Y9<9VCL!_M8;.!JP'3F#C&AWS<.!^^HW3WTH?"!H1=;2F#<>:E,*K,%5L9"8)E0=B@60\MA5'?52'+^.]N(Z!/0@M0)9N=W^XQ/(1AMYLSMKXMB;_)U3&GUS&Z?/6(PP8;G2M!TT^0<@D>!'D^3N;,W@:9]=>M$GP.D;&FV8U?3,[7HL>Q:S6>RCKG)#ICD"B M2!)VV? 9[.>\D[=SK#\DL5U*NI&?*, MZNB03V/FW*.P(B*?PCH9=!G:U082^(0.9F3B\V13]F88#$S/A-$CLR(U1:,3 MQDAN#Y?WV)R.20/SDK]D-!2'>[K("A>N)=,T.3:AF)!A 7'K#4-K&I*+]M=N5Z=RR.755]]V]UFPOOFSPS4Z M5NV=.RU$-+MWLW.Y9+75BIO C^U"W5@7SID9CT"ZX3N,^: M?'U5\!2AOL)2CZV'KDP=LF]-&3M=S)*Y.+>170N=*@.-WU&QFC:DC(G3]LY N7'K.82@076?Y15'!*8J=*0>7IO=KA#[Z*N:4).+R9'DN?B=,F<[?Q,\%*;JT M$"X9,KGH#.+J.\W#N*#K[:_,M0D&D,,SV$]'_4;LD[5.123(8O F99V IL'0 M$UKL]_%:S"EK?M"&@U@'_@U(LIK*)_5 5/R%X\9JLHBDN>C!DR+M^D%\%+ M7 :)/OKT&Z]822/^:_&5_K.*B[BD#S1_C4,JNO&K<%NTMUF+?1F7P2W=;+7D M4O-]4F8D:!"0%\BR':?,'CD(4L!W-#'$!))!$5!\AH**026VNCS%@VF>4YT MX %\G%%!N$QOSU9,F.VD89R2FR-Z8;Z?8^(_(1,XA**]O,R;G MI+4_W]NQ6(%G=Z<37+++>,NSO5;=EJ@1<)C 7OBU*!]0;NYUV>%%ZQRE:,;[G5 MCOI6"<2eVX,7MP&<,AFJ*^_&QD@ET4A=H&B>2BV9>*).-P$RT+OB: MU[:,8A^N0C ,QL0VC%F$:5N1"8D(+(%/B\PZ^:.,VNZ8<C;!,1.DZ{POH!+ MNXYIHM0?:C$UD?Z)LZU@SDF(3D 18_0S<>/=49ENV\O"KKENXKKH7A:K;QCWF M%?WVHHY6=UY<2IP.7!F7C03QQ(0DO*1D7>*[HIZ2B2'5BZ>Q*.X?+^4]Y$UJM*C"GOW6:P(U+P7.@&^N$UK>X<+X3&RON>;N+@IT&G("MBLLXIV&YWFXI["?T M+KB5&I<27:]V0\9CSB,"PH2<3:V;@H^KUZTG!D*< F8]_]{\^=+NBF9D255MQ,#=924MV!PT#*V<)SY_3Z-T/C"/6G< M%)C51$-4YVC4@XH>_^Y,4<)#DD$D,HS+U?%4<0M%N0]F*V-.(3EWUQ3>#]QN+1]D+:,>9N% LN%96"^Z'R3KG/!/DLXW M2?>CI/ZJ?,5!X.,$?]D:\LD[P+GED/-FU0)Z0A 2XC,*!3'ATR,K[$-X1^ MQG^5[\ Q*9B_^H4^;VBN#EV%!%>'&_&I=10DX1F\ ?D+ ^4U0>S'R%7^+4H\\ M0_KB'#UO06AWMAFUPTA+BZ?02E=J(A+?T981Q>#?XJ+.YS"B=!MXEIGM?0X-*"&;"R M)[MX()+4?]_?9KLX+&[^TJS"A2X^MT$3TEM)NGX\NJURQ^S/'SZ-\.VBM]-VM%2X5+'S.(ZMTC MT!)!{%\'5Y"!/L_2+.QXHN$?,FB+LB,>@\'E&4>TB@_5L',1VI&!+1OGF]I1 M_ZPGPZ4=*T9UX 2(=M$\2Z-TYUI>G^BJO/==^4U4+0>.W@BR0KS\W<^Q57M!^N@*;$,@L;O.5"0_2^Q67&G30AMW]'P\W_]?_5N,BH4%^RR;H M+]DF3JAE-C,0XNKX$93JDL_("= 3P>#_:*2VL;\JRO@9KL.O@SCG;_S76Y'+ MIHG#I=.]VV.(4&I$$9!(N%/XNQ)):.+)(A,MXQW99?]*, M_S1/BQH.7/HT U3RT3:4_B=*F-*_T"@.S%.D2H*KXXWX=$L3X90(?+?SBODA MM"@NLN=-G/+&?GTRC-U$K,'Q-H;!V9\))H-9[)Y=[4,"^ZMI(5(0[=H=>'OXS(9/XT?VF.- M[@U3!(0\U1'=%@S\#FC(`M%9)B!LT$C=X-R,&2X+LF+4QRG4U/XG_5^S__IX 2.RMS"C]W_\95[]KL0WI6Q+5:72\V/HAIQ@>^+S>?BMH/V#ZJ).ZZ..X[&'!%B\R M?>> 69NB'(?A+"?O!U?5&SI2?POGWBKSV9[=/XE3\A)*TEQ7]2I^#.&4.M[WH['1=AD/R=!HKI@G,N%0V]D2MLP?M^:.-#+(#(21B^LUK,3#6>2 MO PS0U-OTCOZO7Q\]H\DK_9*EY9/Z!-*9\R1T:X0]0,%Q2E(XXBNY%/+,Q7C1MZBV?:T68(M@KU9+CT9<6H"F:B_MFIFGTA7LW92ZI5#%_.^52'K)2\2<\0O@@,.":FCW61*[^,KKHG\N!0[=QO MJR'%$":-]61WX0HWS=9;>PSP^CR.F*,9<^'=$:SC]Y2#AL_8#S#QSO*&3U M*+;E?JY2F1$$-MC/<5&P?QJTYL2%2W53()M*;/692:F"(_> MS[B4HL6F1'-((K\!'(;\/3LY+B4X8376819< M6!PW$2?W2YR759#:%O$KO4^"]5)RE^3$2K2^4LF M+;#[719!'4?"VZR3.LSS4L!#CTI #4C7?M&#IY@Y$<,E^=?$@OEX\Q2^K74XI M(#.]UK<0XU*0 U)=HJ.6AS1.GE_GCY8.NHR+,.F**K<\|)DG!I=*!V]#L6PTMDT:.'CGG=X#[%8;>< ;,(94=B*/T&#.F^U"?A-MYPJ M#3)5&P$]>CM?D9;4\|DRE++\HRIRW##I*!HSADKGZZRT/!M,<+X]PX-***UQE M 9>4).)Y&]@HXA4]_)1N8 39L0VVPZ6XA1F7.]>5PY@0 1I)%!I! >KL/%R.VO=Q6KQ0#N\$@-.MXQ?-0T8++2X%C@-U]6+T4O/X+%FUW]I",*^DHTR+I8)&P\]4!+H) M!%\;NZSG)3#?/'XELV?)AMF7$[<@7SV-,D$^4TOT;;)%-8 I_"E+!,\)3BX MV^M>,ZG0US@]S^,@OMT,4$FF I2$DQ)&ZW+8=E)8*EP9M$/4/*FO%^-[X=)&;O3,M%5X5C/E;?17X=]KZYY&7=!M4 M2=D\ 67#EB>*C>YI#D^3@IVZZ9DL 9?]YL)?HX!YO>5:$(F$I,X#62:&%%P8 M>6FD^7N'7IOK4TY=)K\.'2X%VD&.C#Z@]USA*=W5=;^_!&65B\0EG=+@S;')M:LL",(@7+-.5'0U5Q N9>[9"O6I+KKE$-_;ZO3?#2L2-;"\A5?$HD;HS+U?$(/5YMN5\]V[%*GPB[@#B(MXNDZR=Y&MGF.?+AT-PVT$G/>3TQ5B+",XHELF00DF[@&{(1L794 C:?1[S=] MO4GB'>\FF5K!K-^)@I J?%XKS!;.]9Y)@:+LP+ 8?<.;$;L7%C5Q:O67CH8-\ M;W5*N/DIDK 90-SX>O2^U E/5V3Q^Z]UC+/QB3<)F]>$[B! MYC.GCL2(;WL.^3&]4LAD?_(ZPET^Y5VE:!0DLD>=96]DAA8/?>'.B)<76Y!J%S=PA)9<%K?AWS755GE]*%DKOG]+<@CT^&!@0Z7"NP@E>0^ MG)IP[_,]37)I"R7L_X^IX+3:UX.5WPJG\]O)3P+]#5%K7VN(D/6X M&;'2[YP4)AH$W<^/8N-7F_O2_HRKR[78M,X+4/DU1EO$G]? MR_PS?+HS)N5SX).EEVF@E=']WN3Z8-8E&!LN">6M8R^C&8&+LN">6M8R^C&8&+LN">6M8R^C&8&+

8>YT[G]O<"I[,1^7VHP_MTD[_\92=_V=_&6. M7K2&OD*/RX*]NC./SW>F(K3F*7C7313V1W!XJ1\B#R(V]2P3R-;UVS@CZ9WW MQK4:A>W\!Y7MO!AC4@V"7?
7C@CQE)E'BLO;85^>')9.]1Y*L^3!EV51+S>T M+34NTBNPB"#\2^_>K #77%El-Z"!"%T3(`E!^)=?/]'KB$E77KS-H;RCBMJ.
M%A(1,>AWS/U)02Z3\AYN(".7+R4>/=X"9<61_3B*5]2_COZ9)V]LJ_52HK< MQ%ZD+I"L[8;MV^ED;*\,_I)M@!42S_B^1/1*LG7NN)'<'4#Q(M5J!?F&_B M.;)%MMECV"?
6I(6[MQN[4X=P0DV/G>]?4#.-&=&[+1<V;N"BDC -'G9/C?K]3{=`-M2=IBOY.HEI3ZG]0DUM*14/_FXTL,9G"M+31<\1>W.-RB=@@:\|(.%C7Q27#G)=G;8^>)%*;OI<[/]V5Q7+^!3UF0,-
;X#F>O"9&U MH&1\5'6GL:BM&RB9RZ8",U?|>K=QE-2F!7A:1=0<^R"7"UC[W10YN4[M?CHD M1&VA]^V?T'&04VH'A#3):@"P?^V8S[Q^R-W6/#Z&P%]ID'NA9(3AK65-'5C
MBS(Y2.2TU*HS(4+PF6;+ ^A,YC_%EE%'% 2(B2#<(,FQR#/18Z4BS<^L]7U(R MOWPE?LZC7F?S.?5),HV"L]A+@G(EZRZ#9D/@[6E=F-[6N+LPS-)U!S 5W3W3 M; @H=OU?C
;#;JBK:NV32H $[<"V7T=1D))NB=?[MNKK-,VIR'<73%^I@AXD MK 7!0XY]4CN?ZSP\P!=9]Z?*2<.ZB$LVV+[J&*8* AHX3"^>+-]LCYZ69[P M'8%)VP5)_82NU2G!P.[8/K #D-
:PQ+%%6"2RD#2[9[-]R(I]'DE\SNJ%(A3) M9 SL-/P#H(0PQS$\S^.0W!83+X2B5^.:!7OOX *S;A _B'ILNH?6R#
MQL$VW77520R8-.JSL4@UF,T_\T33*)LE]_R=T=N\N#?.\|C5A)T+E*3G7AB2 MX.SMTO.7^VWE:|.'H8'28\W@:.+2X>Y.E;_LSF^0;C1;359Q'FH!E>2\@E-9> MM#]DGQ8R8/0%+>
I)VGLKGG:?S;F+=\, M%;)& _;N2X,UQ!EW$TNY O*V%)!RPFC4LL:2"W1.?'P]T3OVJ;OQ=0B.?KH5: M+ ^^B[$V*^#K50#*[?)\-I_Z?I)75;H8U%6 BIKO\EY0WB/;=$"T'*W"85!]
MYYV+)IDV-,UI'8X4V%&*=T5K%V2C&T8NRVBEO/W5>;@M7 MI_X)&[L1QF"4\2>D S_1;WJ;K;U%A\>-;ZE^"ME2 G+C4HK?EQE>"H>N0U0I
M7H;@*;K45E2IS$KM/=/@HR3ZP0^$4XK?.'"<4OSLJ3VG%#_+[O53AM\ W!C2?!#]%P.4]O@$"NBHRA=_M1WY"O)0T;-10N*3=L.\&AP"GX0DZ@G47ZH[^#?8?MWMA!U":X07A
#I,7UK@ MY&%+;@21DT<1KF5-632#WT:|UO@" "N2TFD4%$2ELSQ+,R_B'CMUNH.^)W;P MIYD\0#F!O@EL=JK+US6)4L76W6J(`4]I!HB$3G3^UX_^^H4(IOCL|\ .B^RN M]
(@H1X=&6>H%U7%:W;@OYX>H-1(>")\R*!+DZYI&S8Y@<)?UQ=)/JE$G MU;"GBM"G:}!3.@N3DT!O&H8<7RW%RZ!V90\^:T?;DT/LR'JG6#_W8OWP M
CY.L7ZV8OU&4[00/3IMZ)[%W=U(M7{JBC>ZE)U&[%,7DN\81/6"+E"$]OM@_M+YM#$!)1[QA_=6?C!9MLM"CM=%W4 MN!NVX:F;?
TK%@@%\@0]GTP\QT^:BPOP%!4#8"]M^U(W_"@:@7SKK)09W&FD] ME"),$,V>><&(#'H|^Q?04+_P\13^CL-"I4=OB|&'L75%\"$Z^B67<4>7TCX M3#[&4;,4Z"0'#
(N];UL3)#WC|OQNRX(27N27BVIH\&?-!9EIL&Q+TQ4>%YX MG\)2CCC\G3L H&C>3[|WHH7,K<'^7OOS:!B|/VTIC@1(5Z7VVLT$H:99 MRYS=YY>8EYNI6HD:US#S(XWH*E^IV-
EH@F:U:K*KQ4PA+7:40OU7O5; MH-EU]%P5T8*NO2M>GL"6V51%6/UQ! M)/KVA5IRO0V3@FG%E?'9=/-3W6"IM@2J M>XW+Q0?A
/IV6S=?:E,8A(VQC[SNYEIY"H,+N^*5YQ.S';'>8US^*AWEZ- T M7C]L)&<:!;=QY.N6#:CS2+Q2)B0Y@AVG;!,&R&98O*+(?SZ/5T^,S "RR"#] MQ^6W,N.*$R ZF.[]2"'- =-
=V=!.71[04]^=+--1+?7=-?C5-;5%;8&P6GMK M_!!8)76CQP8A_#!8^0YH[ZER,_P %[\C2+*=K0F/$(D6-\4K(VE*BKKG-]1[MH[$N\?975>+=M=N1),?2D"OB1<&D-
CIV/BY3FE8T*V!F9)_'$9\QB7Q.N$'@ MBN$P.(MW"^NBM/UL_JE"74Z;IANR@;83@(VE#F+,B'?M??HVJ^\-"GFM [.I MMG^T6]P8M>UVG[:/A(LRNQ&RJ;$;1)D+M?
DCUT@45=O,1*V\?8O&W# ^H=^R ME1/GY':, +]35!?*CL +1*V(UL'?L$_5P*&=QI=04#U4HI<=_OI.Y7N5FIL MU2 G%6TX6]]HQ$M*BO20Z2L.OIG(3)R*LS#'(':9L@LS(-
=EEFSIX%4Z^TZ M8NR(2\M$W|\YEFRJE32!<%)=LKJ22PI?MPH];K#B.]W#\6@I'1';<3NN0UG<> MJ|Y,%;4]/LVMSH/N>[{/|Y[^>HO>6#R59SNB@ MV'$\IX/=#U?
=4]BO\HQ17@7Z5P*JL+K^]$ZEN9>#3:K1)IOA3CK|<+3>$":> M1'"&&T!,"_P<,.81:/]'LW345CT0^1:=2WG6!)>O/FNJRQ+H M.!QVG+EUH=%QTK&8AP'"F]P%C+L=?
VPX\DMHGY,.SQ)2(3D M[P&ZHD>E6Y0"4$H?BO=#1,2^L.%/[YLND-IX183YWHCNU$\ADMP@=TDIVJ#(WS M_Y7JE!.,5982$[<>-5!BDM"]JFI,2U#6Q44J.!PVZ%I./.0> E?D!CM)C7D.O+5;U0IVF-[0=424[<>;HE&O\;SM,E$1)!N$/QGK)3BI\)*1QK& MLU?G2TKF94T.ZH6S^9SZ,#M5/->D{(!VZ^K"[A9@ %Z@&Y8*14[OX6@T&^=^ M)Z:E=N/!@:.#0.LZ\E
3G\8J7#*G8N#MBS]YV;.:HHZH^(251P$V=M]Y*Z^;P M\S4W!$(HS WT[=^/[3*Y)VF64#\C07$]TYD.:)34SMX!5 &WBJR:2JF[>B.?X=6R5/;>Z+:,#6\/XK
M7A%H8(RH+51GL/(0LE:4&MJ9G%CT" -O3'D3RTJK\M[C<:Y%XDH]663HC)? M=|=M-',# (`@B'EM-_ZXK3T.JK<*+^Y_5A4'(FX/C
M&5WA\%"Q#\W/:L,@5!V@7+86K&C,Y<%B'QH?YF4]3-A<;P_ELK7@7%,NMXFU-MQ.1+SU].@Z#(H."V#I@ACW<%]80RWEKDFI;Q!@SH5?M+B?_-(G[^-B"TU#W8
M#SN5@_WC|QNR\,+2R2/1UBK5B,WU U3?4|$2:WBQ!#LUGAW61.G7+?B#DG17.#Z]N3E7[AV:/E#',_PQ%

SURG:SurgePhoneAndTorchWirelessMemberus-gaap:RevenueFromContractWithCustomerMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:SurgePhoneAndTorchWirelessMemberus-gaap:RevenueFromContractWithCustomerMemberus-gaap:CustomerConcentrationRiskMember 2023-01-012023-06-30 0001392694 SURG:FederalCommunicationsCommissionMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:FederalCommunicationsCommissionMemberus-gaap:AccountsReceivableMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:FederalCommunicationsCommissionMemberus-gaap:AccountsReceivableMemberus-gaap:CustomerConcentrationRiskMember 2023-01-012023-12-31 0001392694 SURG:CustomerMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 us-gaap:GeneralAndAdministrativeExpenseMember 2024-04-012024-06-30 0001392694 us-gaap:GeneralAndAdministrativeExpenseMember 2023-04-012023-06-30 0001392694 us-gaap:GeneralAndAdministrativeExpenseMember 2024-01-012024-06-30 0001392694 us-gaap:GeneralAndAdministrativeExpenseMember 2023-01-012023-06-30 0001392694 SURG:LogicsIQMember 2024-04-012024-06-30 0001392694 SURG:LogicsIQMember 2023-04-012023-06-30 0001392694 SURG:LogicsIQMember 2024-01-012024-06-30 0001392694 SURG:LogicsIQMember 2023-01-012023-06-30 0001392694 2023-01-012023-12-31 0001392694 SURG:CenterComGlobalMember 2019-01-17 0001392694 srt:ScenarioForecastMember 2024-07-012024-12-31 0001392694 SURG:MobileVirtualNetworkOperatorsMember 2024-01-012024-06-30 0001392694 SURG:MobileVirtualNetworkOperatorsMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:MobileVirtualNetworkOperatorsMember 2023-01-012023-06-30 0001392694 SURG:MobileVirtualNetworkOperatorsMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2023-01-012023-06-30 0001392694 SURG:ComprehensivePlatformServicesMember 2024-01-012024-06-30 0001392694 SURG:ComprehensivePlatformServicesMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:ComprehensivePlatformServicesMember 2023-01-012023-06-30 0001392694 SURG:ComprehensivePlatformServicesMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2023-01-012023-06-30 0001392694 SURG:LeadGenerationMember 2024-01-012024-06-30 0001392694 SURG:LeadGenerationMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:LeadGenerationMember 2023-01-012023-06-30 0001392694 SURG:LeadGenerationMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2023-01-012023-06-30 0001392694 SURG:OtherMember 2024-01-012024-06-30 0001392694 SURG:OtherMemberus-gaap:SalesRevenueNetMemberus-gaap:CustomerConcentrationRiskMember 2024-01-012024-06-30 0001392694 SURG:OtherMember 2023-01-012023-06-30 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(“SurgePays,” “SP,” “we,” “our” or “the Company”), and its operating subsidiaries, is a technology-driven company building a next generation supply chain software platform that can offer wholesale goods and services more cost-efficiently than traditional and existing wholesale distribution models.   <p id="xdx_897_ecustom--ScheduleOfConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesTableTextBlock_zGfhNaF2t07a" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The Company and its subsidiaries are organized as follows: Schedule of Subsidiaries <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 90%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 24%; text-align: center">Company Name (Active)</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 23%; text-align: center">Incorporation Date</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 23%; text-align: center">State of Incorporation</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 24%; text-align: center">Segment</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> <span id="xdx_907_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zOFSV6KmlGNi" title="Name of subsidiary">SurgePays, Inc. </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_903_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zlagEB2n9aDl" title="Incorporation date">August 18, 2006</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_901_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zdf4RXWjKsQa" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90F_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zDVoFQuColRl" title="Name of segment">Corporate Parent</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_905_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zF05TXmrr4B1" title="Name of subsidiary">Surge Blockchain, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zhJdoKhV3yQl" title="Incorporation date">January 29, 2009</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_904_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_z0L4VUPTJ3" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_z6hINZZGwIc1" title="Name of segment">Other</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90D_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zaSeeVhMu5l6" title="Name of subsidiary">ECS Prepaid, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zf47y66oaxyg" title="Incorporation date">June 9, 2009</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_dd_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zSlnryRIcIFa" title="Entity incorporation, state or country code">Missouri</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90F_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zwqfMqFZqOJl" title="Name of segment">Comprehensive Platform Services</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90B_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zYX9h7uODBVd" title="Name of subsidiary">LogicsIQ, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_907_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--

ActiveEntitiesMember_zIqMgCqSaGS1" title="Incorporation date">October 2, 2018</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zbL7E5SSq9Jg" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zx63EuhgoqM3" title="Name of segment">Lead Generation</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_900_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zbwPCsfzXJS8" title="Name of subsidiary">Torch Wireless</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_903_edei--EntityIncorporationDateOfIncorporation_dd_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zGNc8T5oh8Bi" title="Incorporation date">January 29, 2019</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_906_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zPy35xCEq2y3" title="Entity incorporation, state or country code">Wyoming</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zZkaDhBXkb78" title="Name of segment">Mobile Virtual Network Operators</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90D_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zWAjNgrPWhCb" title="Name of subsidiary">SurgePays Fintech, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_908_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zlRkT9jEdj5e" title="Incorporation date">August 22, 2019</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_902_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zb9nBipAFqj" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_902_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zJFMHtJrxc1l" title="Name of segment">Comprehensive Platform Services</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_904_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_z4IajQTRLHjh" title="Name of subsidiary">SurgePhone Wireless, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90E_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_ziHxnI2pSKY" title="Incorporation date">August 29, 2019</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zrUnAJC5WMRi" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zyidxOb2bYv0" title="Name of segment">Mobile Virtual Network Operators</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_902_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zxGrMSTvoieh" title="Name of subsidiary">Injury Survey, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zXxJ7ifgCRx1" title="Incorporation date">July 28, 2020</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zM0iLsIiALze" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zVg0MLP57B5k" title="Name of segment">Lead Generation</td></tr> </table>   All of the following entities have nominal operations.   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 80%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">Company Name (Inactive)</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">Incorporation Date</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">State of Incorporation</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_901_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z2tfhzbTbWX8" title="Name of subsidiary">Electronic Check Services, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zq6F5EfP2Aw8" title="Incorporation date">May 19, 1999</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zBOXD5ItqC11" title="Entity incorporation, state or country code">Missouri</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_901_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zD4WBCwzWob1" title="Name of subsidiary">Central States Legal Services, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90F_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z0OH2EGayNN6" title="Incorporation date">August 1, 2003</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zZ6DfYarybVb" title="Entity incorporation, state or country code">Missouri</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_903_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_ztxP4KniVDmg" title="Name of subsidiary">KSIX, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zkyRbnMxaaic" title="Incorporation date">September 14, 2011</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--

InActiveEntitiesMember_z5PwmFdS4M18" title="Entity incorporation, state or country code">Nevada</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_904_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zfEOpSkfNHNe" title="Name of subsidiary">DigitizeIQ, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zJSDp5rmfwe7" title="Incorporation date">July 23, 2014</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_907_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zCqXg9Kh7Iu8" title="Entity incorporation, state or country code">Illinois</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90E_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zz8t3peTHUJ8" title="Name of subsidiary">KSIX Media, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zZePMigUq185" title="Incorporation date">November 5, 2014</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90C_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z7VMTExxrvTe" title="Entity incorporation, state or country code">Nevada</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_909_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zTQJwovYsrB3" title="Name of subsidiary">Surge Payments, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z4eCC5E3xb9e" title="Incorporation date">December 17, 2018</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zYFHyDmecfx4" title="Entity incorporation, state or country code">Nevada</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Basis of Presentation   The accompanying unaudited consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America for interim financial statements (“U.S. GAAP”) and with the instructions to Form 10-Q and Article 8 of Regulation S-X of the United States Securities and Exchange Commission (“SEC”). Accordingly, they do not contain all information and footnotes required by accounting principles generally accepted in the United States of America for annual financial statements.   In the opinion of the Company’s management, the accompanying unaudited consolidated financial statements contain all of the adjustments necessary (consisting only of normal recurring accruals) to present the financial position of the Company as of June 30, 2024 and the results of operations and cash flows for the periods presented. The results of operations for the six months ended June 30, 2024 are not necessarily indicative of the operating results for the full fiscal year or any future period.   These unaudited consolidated financial statements should be read in conjunction with the financial statements and related notes thereto included in the Company’s Annual Report on Form 10-K for the year ended December 31, 2023 filed with the SEC on March 12, 2024.   Management acknowledges its responsibility for the preparation of the accompanying unaudited consolidated financial statements which reflect all adjustments, consisting of normal recurring adjustments, considered necessary in its opinion for a fair statement of its consolidated financial position and the consolidated results of its operations for the periods presented.   Liquidity and Management’s Plans   As reflected in the accompanying consolidated financial statements, for the six months ended June 30, 2024, the Company had: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Net loss available to common stockholders of $11,641,170; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Net cash used in operations was $90,112</td></tr> </table>   Additionally, at June 30, 2024, the Company had: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">26,827,373</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Stockholders’ equity of $46,281,880; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Working capital of $42,117,722</td></tr> </table>   We manage liquidity risk by reviewing, on an ongoing basis, our sources of liquidity and capital requirements. The Company has cash on hand of $38,434,500 at June 30, 2024.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Company has historically incurred significant losses and has not, prior to 2023, demonstrated an ability to generate sufficient revenues from the sales of its products and services to achieve profitable operations. There can be no assurance that profitable operations will continue to be achieved and could be sustained on a continuing basis. In making this assessment we performed a comprehensive analysis of our current circumstances including: our financial position, our cash flows and cash usage forecasts for the twelve months ending June 30, 2025, and our current capital structure including equity-based instruments and our obligations and debts.   Effective February 7, 2024, the Affordable Connectivity Program (“ACP”) stopped accepting new applications

and enrollments. The program ceased funding on June 1, 2024. The Company believes that the program will be funded again by Congress or that Congress will adopt a new program that will have similar funding possibilities, however, at this time, we cannot predict any outcome. See discussion below regarding revenue recognition.   The Company believes it has sufficient cash resources on hand to meet its current obligations for a period that is more than one year from the issuance date of these financial statements.   Management's strategic plans include the following: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expand product and services offerings to a larger surrounding geographic area,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Continuing to explore and execute prospective partnering or distribution opportunities; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Identifying unique market opportunities that represent potential positive short-term cash flow.</td></tr> </table>   <p id="xdx_897_ecustom--ScheduleOfConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesTableTextBlock_zGfhNaF2t07a" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The Company and its subsidiaries are organized as follows: Schedule of Subsidiaries <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 90%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 24%; text-align: center">Company Name (Active)</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 23%; text-align: center">Incorporation Date</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 23%; text-align: center">State of Incorporation</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 24%; text-align: center">Segment</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_907_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zOFSV6KmlGNi" title="Name of subsidiary">SurgePays, Inc. </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_903_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zlagEB2n9aDl" title="Incorporation date">August 18, 2006</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_901_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zdf4RXWjKsQa" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90F_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zDVoFQuColRl" title="Name of segment">Corporate Parent</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_905_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zF05TXmrr4B1" title="Name of subsidiary">Surge Blockchain, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zhJdoKhV3yQl" title="Incorporation date">January 29, 2009</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_904_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_z0L4VUPTJ3" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgeBlockchainLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_z6hNZZGwIc1" title="Name of segment">Other</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90D_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zaSeeVhMu5l6" title="Name of subsidiary">ECS Prepaid, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zf47y66oaxyg" title="Incorporation date">June 9, 2009</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_dd_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zSlnryRIcIFa" title="Entity incorporation, state or country code">Missouri</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90E_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--EcsPrepaidLlcMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zwqfMqFZqOJl" title="Name of segment">Comprehensive Platform Services</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90B_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zYX9h7uODBVd" title="Name of subsidiary">LogicsIQ, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_907_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zIqMgCqSaGS1" title="Incorporation date">October 2, 2018</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zbL7E5SSq9Jg" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--LogicsIQIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zx63EuhgoqM3" title="Name of segment">Lead Generation</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_900_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zbwPCsfzXjS8" title="Name of subsidiary">Torch Wireless</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_903_edei--EntityIncorporationDateOfIncorporation_dd_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zGNc8T5oh8Bi" title="Incorporation date">January 29, 2019</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_906_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zPy35xCEq2y3" title="Entity incorporation, state or country code">Wyoming</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--TorchWirelessMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zZkaDhBXkb78" title="Name of segment">Mobile Virtual Network Operators</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span style="font-family: Times New Roman, Times, Serif;

font-size: 10pt"><span id="xdx_90D_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zWAjNgrPWhCb" title="Name of subsidiary">SurgePays Fintech, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_908_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zlRkT9jEdj5e" title="Incorporation date">August 22, 2019</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_902_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaysFintechIncMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zb9nBipAFqj" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; 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white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zrUnAJC5WMRi" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--SurgephoneWirelessLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zyidxOb2bYv8" title="Name of segment">Mobile Virtual Network Operators</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_902_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zxGrMSTvoieh" title="Name of subsidiary">Injury Survey, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zXxJ7ifgCRx1" title="Incorporation date">July 28, 2020</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_900_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zM0iLsIiALze" title="Entity incorporation, state or country code">Nevada</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_ecustom--NameOfSegment_c20240101__20240630__dei--LegalEntityAxis__custom--InjurySurveyLLCMember__srt--ConsolidatedEntitiesAxis__custom--ActiveEntitiesMember_zVg0MLP57B5k" title="Name of segment">Lead Generation</td></tr> </table>   All of the following entities have nominal operations.   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 80%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">Company Name (Inactive)</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">Incorporation Date</td> <td style="font: 10pt Times New Roman, Times, Serif; padding-bottom: 1.5pt; white-space: nowrap; width: 2%"> </td> <td style="border-bottom: Black 1.5pt solid; font: 10pt Times New Roman, Times, Serif; white-space: nowrap; width: 32%; text-align: center">State of Incorporation</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_901_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z2thzbTbWX8" title="Name of subsidiary">Electronic Check Services, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zq6F5EfP2Aw8" title="Incorporation date">May 19, 1999</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--ElectronicCheckServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zBOXD5ItqC11" title="Entity incorporation, state or country code">Missouri</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_901_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zD4WBCwzWob1" title="Name of subsidiary">Central States Legal Services, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90F_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z0QH2EGayNN6" title="Incorporation date">August 1, 2003</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90B_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--CentralStatesLegalServicesIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zZ6DfYarybVb" title="Entity incorporation, state or country code">Missouri</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_903_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_ztxP4KniVDmg" title="Name of subsidiary">KSIX, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zkyRbnMxaaic" title="Incorporation date">September 14, 2011</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90A_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--KsixLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zSPwmFdS4M18" title="Entity incorporation, state or country code">Nevada</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_904_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zfEQpSkfNHNe" title="Name of subsidiary">DigitizeIQ, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zJSDp5rmfwe7" title="Incorporation date">July 23, 2014</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_907_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--DigitizeIQLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zCqXg9Kh7Iu8" title="Entity incorporation, state or country code">Illinois</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_90E_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zz8t3peTHUJ8" title="Name of subsidiary">KSIX Media, Inc.</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zZePMigUq185" title="Incorporation date">November 5, 2014</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_90C_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--KsixMediaIncMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z7VMTExxrvTe" title="Entity incorporation, state or country code">Nevada</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: bottom"> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"><span id="xdx_909_ecustom--NameOfSubsidiary_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--

ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zTQJwovYsrB3" title="Name of subsidiary">Surge Payments, LLC</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_909_edei--EntityIncorporationDateOfIncorporation_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_z4eCC5E3xb9e" title="Incorporation date">December 17, 2018</td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap"> </td> <td style="font: 10pt Times New Roman, Times, Serif; white-space: nowrap; text-align: center"><span id="xdx_905_edei--EntityIncorporationStateCountryCode_c20240101__20240630__dei--LegalEntityAxis__custom--SurgePaymentsLLCMember__srt--ConsolidatedEntitiesAxis__custom--InActiveEntitiesMember_zYFHyDmecfx4" title="Entity incorporation, state or country code">Nevada</td></tr> </table> SurgePays, Inc.2006-08-18NVCorporate ParentSurge Blockchain, LLC2009-01-29NVOtherECS Prepaid, LLC2009-06-09MOComprehensive Platform ServicesLogicsIQ, Inc.2018-10-02NVLead GenerationTorch Wireless2019-01-29WYMobile Virtual Network OperatorsSurgePays Fintech, Inc.2019-08-22NVComprehensive Platform ServicesSurgePhone Wireless, LLC2019-08-29NVMobile Virtual Network OperatorsInjury Survey, LLC2020-07-28NVLead GenerationElectronic Check Services, Inc.1999-05-19MOCentral States Legal Services, Inc.2003-08-01MOKSIX, LLC2011-09-14NVDigitizeIQ, LLC2014-07-23ILKSIX Media, Inc.2014-11-05NVSurge Payments, LLC2018-12-17NV-11641170-90112-26827373462818804211772238434580 Note 2 - Summary of Significant Accounting Policies   Principles of Consolidation and Non-Controlling Interest   These consolidated financial statements have been prepared in accordance with U.S. GAAP and include the accounts of the Company and its wholly owned subsidiaries. All intercompany transactions and balances have been eliminated.   For entities that are consolidated, but not 100% owned, a portion of the income or loss and corresponding equity is allocated to owners other than the Company. The aggregate of the income or loss and corresponding equity that is not owned by us is included in Non-controlling Interests in the consolidated financial statements.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Business Combinations and Asset Acquisitions   The Company accounts for acquisitions that qualify as business combinations by applying the acquisition method according to Accounting Standards Codification (“ASC”) 805, Business Combinations (“ASC 805”).   Transaction costs related to the acquisition of a business are expensed as incurred and excluded from the fair value of consideration transferred.   The identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity are recognized and measured at their estimated fair values. The excess of the fair value of consideration transferred over the fair values of identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity, net of the fair value of any previously held interest in the acquired entity, is recorded as goodwill. Such valuations require management to make significant estimates and assumptions.   Purchase price allocations may be preliminary, and, during the measurement period not to exceed one year from the date of acquisition, changes in assumptions and estimates that result in adjustments to the fair value of assets acquired and liabilities assumed are recorded in the period the adjustments are determined.   Significant judgments are used in determining fair values of assets acquired and liabilities assumed, as well as intangibles. Fair value and useful life determinations are based on, among other factors, estimates of future expected cash flows, and appropriate discount rates used in computing present values. These judgments may materially impact the estimates used in allocating acquisition date fair values to assets acquired and liabilities assumed, as well as the Company’s current and future operating results. Actual results may vary from these estimates which may result in adjustments to goodwill and acquisition date fair values of assets and liabilities during a measurement period or upon a final determination of asset and liability fair values, whichever occurs first. Adjustments to fair values of assets and liabilities made after the end of the measurement period are recorded within the Company’s earnings.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Company evaluates acquisitions of assets and other similar transactions to assess whether the transaction should be accounted for as a business combination or asset acquisition by first applying a screen test to determine whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets. If so, the transaction is accounted for as an asset acquisition. If not, further determination is required as to whether the Company has acquired inputs and processes that can create outputs that would meet the definition of a business. When applying the screen test, significant judgment is required to determine whether an acquisition is a business combination or an acquisition of assets.   Accounting for asset acquisitions falls under the guidance of Topic 805, Business Combinations, specifically Subtopic 805-50. A cost accumulation model is used to determine an asset acquisition’s cost. Assets acquired are based on their cost, generally allocated to them on a relative fair value basis. Direct acquisition-related costs are included in the cost of the acquired assets.   The distinction between business combinations and asset acquisitions involves judgment, particularly when applying the screen test to determine the nature of the transaction. Incorrect judgments or changes in decisions in these areas could materially affect the determination of goodwill, the recognition and measurement of acquired assets and assumed liabilities, and, consequently, our financial position and results of operations.   Acquisition of ClearLine Mobile, Inc   On January 5, 2024, the Company closed a purchase agreement and acquired ClearLine Mobile, Inc’s. (“CLMI”) related software development in exchange for $2,500,000.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">CLMI produces a touchscreen display, positioned by the cash register, that is integrated into the SurgePays software platform and markets SurgePays products 24/7 from a central server. SurgePays can advertise its entire suite of products and services while utilizing the POS device for transactions.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Following the guidance of ASC 805, we performed the screen test to evaluate whether the acquired set is a business or a group of assets. The acquired group of assets included inputs and a substantive process that together significantly contributed to the ability to create outputs. At the time of purchase, CLMI had insignificant operations, however, the transaction was accounted for as a business combination in accordance with ASC 805-50.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Payments are due as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$<span id="xdx_901_eus-gaap--AssetAcquisitionConsiderationTransferred_c20240105__20240105__us-gaap--AwardTypeAxis__custom--SigningMember_zZjP2V6mHQUg" title="Assets

purchase">100,000 at signing,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 at closing,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 90 days from closing (April 2024)</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 180 days from closing (July 2024)</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0.5in; text-align: justify; text-indent: -0.25in"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">In connection with this business combination, the Company assumed a right-of-use operating lease and corresponding lease liability of $98,638 with a remaining period of two (2) years. Additionally, the acquired technology/software had a net carrying amount of $0. As a result, the Company determined that it has acquired both tangible and intangible assets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_89E_ecustom--ScheduleOfEstimatedFairValueOfAssetsAcquiredTableTextBlock_zad8uX5NVGh5" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The table below summarizes the estimated fair value of the assets acquired and the liabilities assumed at the effective acquisition date.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_8B5_z3tpluWdqqk5" style="display: none">Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Consideration</td><td> </td> <td style="text-align: left"> </td><td id="xdx_497_20240105_zDqUxdJSyI86" style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents_iI_zq9HSmBm9b16" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 82%; padding-bottom: 1.5pt">Cash</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right">2,500,000</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFairValueOfConsiderationTransferred_iI_zo50t7VBItul" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Fair value of consideration transferred</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">2,500,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Recognized amounts of identifiable assets acquired and liabilities assumed:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedRightOfUseOperatingLease_iI_maBCRIAzKjs_zMGoci5WVcC8" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Right-of-use operating lease</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets_iTI_mtBCRIAzKjs_maBCRIAzb1N_zQUSTL1QWNvi" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total assets acquired</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease_iI_maBCRIAzm24_zmARNRRby809" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Right-of-use operating lease</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities_iTI_mtBCRIAzm24_msBCRIAzb1N_zfqhmUZPgvPd" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total liabilities assumed</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet_iTI_mtBCRIAzb1N_z1a48kY1O672" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 30pt; text-align: left; padding-bottom: 1.5pt">Total identifiable net assets</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--Goodwill_iI_zxzx72wu7Vr7" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Goodwill</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,500,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8AB_ztN3IYKGCUIe" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">At the time of acquisition, CLMI had nominal revenues and historical losses from operations. As a result, and given the immaterial nature of this acquisition, the Company elected not to present any pro-forma financial information.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-

align: justify">   This transaction did not involve the purchase of a "significant amount of assets" as defined in the Instructions to Item 2.01 of Form 8-K. Additionally, the acquisition of CLMI was not deemed to be significant to the Company at any level under SEC Regulation S-X 3.05 and did not require the presentation of any additional historical audited financial statements.   At June 30, 2024 and December 31, 2023 goodwill was $4,166,782 and $1,666,782, respectively.   There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_84B_eus-gaap--LoansAndLeasesReceivableAllowanceForLoanLossesPolicy_z09RP2dZsZfa" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Note Receivable (Sale of Former Subsidiary)   On May 7, 2021, the Company disposed of its former subsidiary True Wireless, Inc.   In connection with the sale, the Company received an unsecured note receivable for $176,851, bearing interest at 0.6%, with a default interest rate of 10%. The Company was expected to receive twenty-five (25) monthly payments of principal and accrued interest totaling $7,461 commencing in June 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p id="xdx_89D_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_gL3SOANLAFRTB-ZBAPUK_zsYCvxPIG3N8" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Payments were scheduled as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> Schedule of Receivables</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; vertical-align: top; text-align: right">For the Year Ended December 31,</td> <td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">In Default</td> <td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="vertical-align: top; text-align: right"> </td> <td> </td> <td colspan="2"> </td> <td> </td> <td> </td> <td colspan="2"> </td> <td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; width: 64%">2024 (6 months)</td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td> <td id="xdx_988_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_fKio__z9NFUsNmRXi3" style="width: 14%; text-align: right" title="2024 (6 months)">141,759</td> <td style="width: 1%; text-align: left">**</td> <td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td> <td style="width: 14%; text-align: right">96,993</td> <td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">2025</td> <td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td id="xdx_983_ecustom--NotesReceivableGrossDueInNextTwelveMonths_iI_c20240630_zZpHuDa4nav8" style="border-bottom: Black 1.5pt solid; text-align: right" title="2025">44,766</td> <td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="padding-bottom: 1.5pt; text-align: right"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right"> </td> <td> </td> <td style="text-align: left"> </td> <td id="xdx_98D_eus-gaap--NotesReceivableGross_iI_c20240630_zJgirn8Y6gNi" style="text-align: right" title="Receivables">186,525</td> <td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td> <td style="text-align: right"> </td> <td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">Less: amount representing interest</td> <td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td> <td id="xdx_980_ecustom--LessInterestReceivable_iNI_di_c20240630_zEbyOFVtrmf8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: amount representing interest">(9,674</td> <td style="padding-bottom: 1.5pt; text-align: left">)</td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: right"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; padding-bottom: 2.5pt">Total</td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td> <td id="xdx_989_eus-gaap--NotesReceivableNet_iI_c20240630_zHsoKeusdMZ6" style="border-bottom: Black 2.5pt double; text-align: right" title="Total">176,851</td> <td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="padding-bottom: 2.5pt; text-align: right"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   On July 12, 2023, Notice of Default was provided by SurgePays, Inc. to Blue Skies Connections, LLC for failure to pay amounts due under that certain Promissory Note dated June 14, 2021 by Blue Skies Connections, LLC in favor of SurgePays, Inc. in the original principal amount of $176,851 (the "Note"). Pursuant to the terms of the Note, SurgePays, Inc. accelerated the amount due.   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"> <tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">*</td> <td style="text-align: justify">The amount due for the six months ended December 31, 2024 is $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_902_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_z5NiyuUb1pza" title="Note receivables">141,759, which includes $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_90E_eus-gaap--PaymentsToAcquireOtherReceivables_c20230101__20231231_zc9yI81aFo9e" title="Payment for note receivables">52,227 of payments which were due as of December 31, 2023 and an additional $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA"

id="xdx_904_ecustom--PaymentsToAcquireAdditionalReceivables_c20240101__20240630_zr13oCqFXQBe" title="Payment for additional receivables">44,766 of payments which were due as of June 30, 2024.</td> </tr></table>   As of June 30, 2024, the Company believes the note is collectible.   See Note 8 for Contingencies – Legal Matters for additional discussion.   <p id="xdx_84A_ecustom--BusinessSegmentAndConcentrationsPolicyTextBlock_zzTKP5hLYB8i" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Business Segments and Concentrations   The Company uses the “management approach” to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company’s reportable segments. The Company manages its business as multiple reportable segments. See Note 10 regarding segment disclosure.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Mobile Virtual Network Operator (SurgePhone and Torch Wireless) business segment made up approximately <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--SurgePhoneAndTorchWirelessMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember_zkbu3kvZGblc" title="Concentration risk percentage">89% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--SurgePhoneAndTorchWirelessMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember_zCb0tBlapxPl" title="Concentration risk percentage">83% of total consolidated revenues for the six months ended June 30, 2024 and 2023, respectively.   Revenues related to this business segment are <span id="xdx_900_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zt31Leh4lna5" title="Concentrations risk percentage">100% derived from programs administered by the Federal Communications Commission (FCC), and all funds related to these programs are received directly from organizations under the direction of the FCC and subject to administrative rulings, statutory changes, and other funding restrictions that could impact the Company’s operations in this segment.   Accounts receivable related to these programs made up <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember_zbHW38xFQLd2" title="Concentrations risk percentage">94% and <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember_z94ZXlv6gAQi" title="Concentrations risk percentage">98% of accounts receivable at June 30, 2024 and December 31, 2023, respectively.   Customers in the United States accounted for <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--CustomerMember_zCdpuK8N4509" title="Concentrations risk percentage">100% of our revenues. We do not have any property or equipment outside of the United States.   Use of Estimates   Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.   Significant estimates during the six months ended June 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of stock-based compensation, estimated useful lives related to intangible assets, capitalized internal-use software development costs, and property and equipment, implicit interest rate in right-of-use operating leases, uncertain tax positions, income tax payable and the valuation allowance on deferred tax assets.   Risks and Uncertainties   The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company’s operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company’s distribution of the product. These factors, among others, make it difficult to project the Company’s operating results on a consistent basis.   Effective February 7, 2024, the Affordable Connectivity Program (“ACP”) stopped accepting new applications and enrollments. The program ceased funding on June 1, 2024. The Company believes that the program will be funded by Congress, however, at this time, we cannot predict any outcome. See discussion below regarding revenue recognition.   Fair Value of Financial Instruments   The Company accounts for financial instruments under Financial Accounting Standards Board (“FASB”) ASC 820, Fair Value Measurements. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company’s principal or, in absence of a principal, most advantageous market for the specific asset or liability.   The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.   The three tiers are defined as follows: <p style="font: 10pt Times New

Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.</td> </tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.   The Company's financial instruments, including cash, accounts receivable, note receivable, accounts payable and accrued expenses, and accounts payable and accrued expenses – related party, are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.   ASC 825-10 "Financial Instruments" allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.   Cash and Cash Equivalents and Concentration of Credit Risk   For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.   At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents.   The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.   At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Accounts Receivable   Accounts receivable are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral.   Management periodically assesses the Company's accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made.   Allowance for doubtful accounts was $17,525 at June 30, 2024 and December 31, 2023, respectively.   There was bad debt expense of $0 for the three and six months ended June 30, 2024 and 2023, respectively.   Bad debt expense (recoveries) is recorded as a component of general and administrative expenses in the accompanying consolidated statements of operations.   Inventory   Inventory primarily consists of tablets, cell phones and sim cards used for the Company's subsidized Mobile Virtual Network Operator business segment. Inventories are stated at the lower of cost or net realizable value using the average cost valuation method.   There was no provision for obsolescence for the three and six months ended June 30, 2024 and 2023, respectively.   At June 30, 2024 and December 31, 2023, the Company had inventory of $<span id="xdx_901_eus-gaap--

InventoryNet_if_c20240630_zJZ39IzqbwOa" title="Inventory, net">8,363,434 and $9,046,594, respectively.
SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_845_eus-gaap--ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock_zcpFy0agCr" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Impairment of Long-lived Assets including Internal Use Capitalized Software Costs   Management evaluates the recoverability of the Company's identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 "Impairment or Disposal of Long-Lived Assets." Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Company's business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets.   If impairment is indicated based on a comparison of the assets' carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets.   There were <span id="xdx_904_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20240401__20240630_zJcw0MJL7tNb" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_90E_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20230401__20230630_zJuzoh1C2N38" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_90D_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20240101__20240630_zplQ3IlbU73f" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_909_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20230101__20230630_zylUu3J1wdTi" title="Impairment loss of long-lived assets including internal use capitalized software costs">no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   Property and Equipment
    Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets.   Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property or equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations.   Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable.
 There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.
SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Internal Use Software Development Costs   We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations.
    Software development activities generally consist of three stages: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse">
<tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">(i)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">planning stage,</td></tr>
<tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">(ii)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">application and infrastructure development stage, and</td></tr>
<tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">(iii)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">post implementation stage.</td></tr>
</table>   Costs incurred in the planning and post implementation stages of software development, including costs associated with the post-configuration training and repairs and maintenance of the developed technologies, are expensed as incurred.   We capitalize costs associated with software developed for internal use when the planning stage is completed, management has authorized further funding for the completion of the project, and it is probable that the project will be completed and perform as intended. Costs incurred in the application and infrastructure development stages, including significant enhancements and upgrades, are capitalized. Capitalization ends once a project is substantially complete, and the software and technologies are ready for their intended purpose. There is judgment involved in estimating the stage of development as well as estimating time allocated to a particular project. A significant change in the time spent on each project could have a material impact on the amount capitalized and related amortization expense in subsequent periods.   We amortize internal use software development costs using a straight-line method over a three-year (3) estimated useful life, commencing when the software is ready for its intended use. The straight-line recognition method approximates the manner in which the expected benefit will be derived. We determined the life of internal use software based on historical software upgrades and replacement.   On an ongoing basis, we assess if the estimated remaining useful lives of capitalized projects continue to be reasonable based on the remaining expected benefit and usage. If the remaining useful life of a capitalized project is revised, it is accounted for as a change in estimate and the remaining unamortized cost of the underlying asset is amortized prospectively over the updated remaining useful life.

SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-

bottom: 0pt; margin-left: 0; text-align: justify"> We also evaluate internal use software for abandonment and use that as a significant indicator for impairment on a quarterly basis.   There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   Right of Use Assets and Lease Obligations   The Right of Use Asset and Lease Liability reflect the present value of the Company's estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate.   Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Company's operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities.   As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment.   See Note 8 regarding operating leases.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Revenue Recognition   The Company recognizes revenue in accordance with ASC 606 to align revenue recognition more closely with the delivery of the Company's services and will provide financial statement readers with enhanced disclosures. In accordance with ASC 606, revenue is recognized when a customer obtains control of promised services. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services.   To achieve this core principle, the Company applies the following five steps: Step 1: Identify the contract(s) with customers Step 2: Identify the performance obligations in the contract Step 3: Determine the transaction price Step 4: Allocate the transaction price to performance obligations Step 5: Recognize revenue when the entity satisfies a performance obligation   Identify the contract with a customer   A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each party's rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customer's intent and ability to pay the promised consideration. The Company applies judgment in determining the customer's ability and intention to pay, which is based on a variety of factors including the customer's historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer.   Identify the performance obligations in the contract   Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Determine the transaction price   The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Company's judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Company's contracts contain a significant financing component and there are no contracts with variable consideration.   Allocate the transaction price to performance obligations in the contract   If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations. <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt;

margin-left: 0; text-align: justify"> Recognize revenue when or as the Company satisfies a performance obligation   The Company satisfies performance obligations either over time or at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring a promised service to a customer.   The following reflects additional discussion regarding our revenue recognition policies for each of our material revenue streams. For each revenue stream we do not offer any returns, refunds or warranties, and no arrangements are cancellable. Additionally, all contract consideration is fixed and determinable at the initiation of the contract.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Performance obligations for Torch and LogicsIQ are satisfied when services are performed. Performance obligations for ECS and SB are satisfied at point of sale. For each of our revenue streams we only have a single performance obligation.   Mobile Virtual Network Operators   SurgePhone Wireless ("SPW") and Torch Wireless are licensed to provide subsidized mobile broadband services through the ACP to qualifying low-income customers to all fifty (50) states. Revenues are recognized when an ACP application is completed and accepted. Each month we reconcile subscriber usage to ensure the service was utilized. A monthly file is submitted to the Universal Service Administrative Company for review and approval, at which time we have completed our performance obligation and recognize accounts receivable and revenue. Revenues are recorded in the month when services were rendered, with payment typically received on the 28th of the following month.   Lead Generation Services   LogicsIQ, Inc. is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues are earned from our lead generation retained services offerings and call center activities through CenterCom (40% investment ownership).   Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed.   Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations.   Effective February 1, 2023, LogicsIQ started offering call center services to existing clients. These services are similar in nature to the services CenterCom offers LogicsIQ. Effective January 1, 2024, the Company no longer provides these services.   The total revenue from these services for the three months ended June 30, 2024 and 2023, was $0 and $443,244, respectively.   The total revenue from these services for the six months ended June 30, 2024 and 2023, was $0 and $871,030, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. At the time of delivery of leads and the creation of retained cases (customers are qualified at this point), our performance obligation has been completed and revenues are recognized. Arrangements with customers do not provide the customer with the right to take possession of our software or platform at any time. Once the advertising is delivered, it is non-refundable.   Comprehensive Platform Services   Revenues are generated through the sale of telecommunication products such as mobile phones, wireless top-up refills, and other mobile related products. At the time in which our products are sold through our online web portal (point of sale), our performance obligation is considered complete. At point of sale (completion of performance obligation), our web portal platform initiates an automated clearing house transaction (ACH) resulting in the recording revenue.   Contract Liabilities (Deferred Revenue)   Contract liabilities represent deposits made by customers before the satisfaction of performance obligation and recognition of revenue. Upon completion of the performance obligation(s) that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized.   At June 30, 2024 and December 31, 2023, the Company had deferred revenue of $0 and $20,000, respectively.   The following represents the Company's disaggregation of revenues for the six months ended June 30, 2024 and 2023: Schedule of Disaggregation of Revenue from Contracts with Customers <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">For the Six Months Ended June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Revenue</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"><span

style="font-family: Times New Roman, Times, Serif">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98C_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zRm2VGjz0vB2" style="width: 12%; text-align: right" title="Total Revenue">41,396,096</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zm2SIwpeFyz2" style="width: 12%; text-align: right" title="Percentage of Revenues">89.00</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_985_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zYew8tcfm5g6" style="width: 12%; text-align: right" title="Total Revenue">58,874,214</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zGBwWgY9Bv1f" style="width: 12%; text-align: right" title="Percentage of Revenues">83.32</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_zoJ5RR20U90h" style="text-align: right" title="Total Revenue">5,107,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z7A7npDVR6le" style="text-align: right" title="Percentage of Revenues">10.98</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_z4GAhlo0Ijj" style="text-align: right" title="Total Revenue">5,804,931</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zqwKxrKNFrp5" style="text-align: right" title="Percentage of Revenues">8.21</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zsytwE8nwOZe" style="text-align: right" title="Total Revenue">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zP7T2FeZAWSk" style="text-align: right" title="Percentage of Revenues">0.00</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zbUnBmWErRh1" style="text-align: right" title="Total Revenue">5,962,430</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zOp1w6rpYJP8" style="text-align: right" title="Percentage of Revenues">8.44</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember_zuq243be8TN1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">11,329</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zBHrCMTbNQQ3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.02</td><td style="padding-bottom: 1.5pt; text-align: left">%</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember_zVgWvcfTkzTk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">21,301</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z1Y6DDiCvrFg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.03</td><td style="padding-bottom: 1.5pt; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Revenues</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630_z3xRbei3OP48" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">46,514,834</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zrYKuSxqWmz2" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630_zK8hByKuNyOh" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">70,662,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zQJ0dF9v0rSI" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt;

text-align: left">%</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The above disaggregation of revenues includes the following entities: Mobile Virtual Network Operators (SPW and TW), Comprehensive Platform Services (Surge Fintech and ECS), Lead Generation (LogicsIQ and Injury Survey); and Other (Surge Blockchain)   Cost of Revenues   Cost of revenues consists of tablet purchases, mobile phone purchases, purchased telecom services including data usage and access to wireless networks. Additionally, cost of revenues consists of call center costs, prepaid phone cards, commissions, and advertising costs.   Income Taxes   The Company accounts for income tax using the asset and liability method prescribed by ASC 740, "Income Taxes". Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.   The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 "Income Taxes". Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. As of June 30, 2024 and 2023, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.   The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the six months ended June 30, 2024 and the year ended December 31, 2023, respectively.   For the year ended December 31, 2023, the Company generated net income, however, during the six months ended June 30, 2024, the Company has reflected a net loss. As of June 30, 2024, the loss resulted in the Company being in a three-year cumulative historic loss position. As a result, the Company recorded a full valuation allowance on its deferred tax assets as of June 30, 2024, resulting in a three-month tax expense of $2,547,000 for the quarter ended June 30, 2024.   The Company currently has an unapplied net operating loss carryforward (deferred tax asset), which have been evaluated for applicability in offsetting current taxable net income. The Company has determined that the federal net operating loss carryforward is limited to 80% of the current year's net taxable income. Since the Company entered a three-year cumulative loss during the quarter ended June 30, 2024, a full valuation allowance has been recorded against all net operating loss carryforwards.   At June 30, 2024 and December 31, 2023, the Company accrued an income tax liability of $100,000 and $570,000, respectively. See Note 12.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_84E_eus-gaap--InvestmentPolicyTextBlock_zMB5I4uwTrbf" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Investment</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">On January 17, 2019, we announced the completion of an agreement to acquire a 40% equity ownership of CenterCom Global, S.A. de C.V. ("CenterCom"). CenterCom is a dynamic operations center currently providing sales support, customer service, IT infrastructure design, graphic media, database programming, software development, revenue assurance, lead generation, and other various operational support services. Our CenterCom team is based in El Salvador. CenterCom also provides call center support for various third-party clients.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The strategic partnership with CenterCom as a bilingual operations hub has powered our growth and revenue. CenterCom has been built to support the infrastructure required to rapidly scale in synergy and efficiency to support our sales growth, customer service and development.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">We account for this investment under the equity method. Investments accounted for under the equity method are recorded based upon the amount of our investment and adjusted each period for our share of the investee's income or loss. All investments are reviewed for changes in circumstance or the occurrence of events that suggest an other than temporary event where our investment may not be recoverable. The financial information used to account for the investment is unaudited. </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_899_eus-gaap--InvestmentTableTextBlock_zb0ao6hANPN6" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following is a summary of our investment at June 30, 2024 and December 31, 2023:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Investment</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 60%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">Balance - December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_980_eus-gaap--Investments_iS_c20230101__20231231_zvCdymnBNiWe" style="width: 14%; text-align: right" title="Investments, beginning">354,206</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--GainLossOnInvestments_c20230101__20231231_zUoLm8QEjp" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">110,203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98E_eus-gaap--Investments_iS_c20240101__20240630_zk71eaBE5k8e" style="text-align: right" title="Investments, beginning">464,409</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--

GainLossOnInvestments_c20240101__20240630_zn0DBmTdjMec" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">33,864</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--Investments_iE_c20240101__20240630_ziHX9Dj6d3T7" style="border-bottom: Black 2.5pt double; text-align: right" title="Investments, ending">498,273</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   During the three months ended June 30, 2024 and 2023, we recognized a gain of $17,711 and $10,713, respectively.   During the six months ended June 30, 2024 and 2023, we recognized a gain of $33,864 and $43,742, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Advertising Costs   Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the consolidated statements of operations.   The Company recognized $11,044 and $16,528 in marketing and advertising costs during the three months ended June 30, 2024 and 2023, respectively.   The Company recognized $27,851 and $48,864 in marketing and advertising costs during the six months ended June 30, 2024 and 2023, respectively.   Stock-Based Compensation   The Company accounts for our stock-based compensation under ASC 718 “Compensation – Stock Compensation” using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity’s equity instruments or that may be settled by the issuance of those equity instruments.   The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.   The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.   When determining fair value of stock-based compensation, the Company considers the following assumptions in the Black-Scholes model: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Exercise price,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected dividends,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected volatility,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Risk-free interest rate; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected life of option</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Stock Warrants   In connection with certain financing (debt or equity), consulting and collaboration arrangements, the Company may issue warrants to purchase shares of its common stock. The outstanding warrants are standalone instruments that are not puttable or mandatorily redeemable by the holder and are classified as equity awards. The Company measures the fair value of warrants issued for compensation using the Black-Scholes option pricing model as of the measurement date. However, for warrants issued that meet the definition of a derivative liability, fair value is determined based upon the use of a binomial pricing model.   Warrants issued in conjunction with the issuance of common stock are initially recorded at fair value as a reduction in additional paid-in capital of the common stock issued. All other warrants (for services) are recorded at fair value and expensed over the requisite service period or at the date of issuance if there is not a service period.   Basic and Diluted Earnings (Loss) per Share   Pursuant to ASC 260-10-45, basic earnings (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding for the periods presented.   Diluted earnings per share is computed by dividing net income by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period.   Potentially dilutive common shares may consist of contingently issuable shares, common stock issuable upon the conversion of stock options and warrants (using the treasury stock method), and convertible debt. These common stock equivalents may be dilutive in the future. <span style="font-family: Times New Roman, Times, Serif;

font-size: 10pt"> In the event of a net loss, diluted loss per share is the same as basic loss per share since the effect of the potential common stock equivalents upon conversion would be anti-dilutive.   <p id="xdx_890_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_zUunHHe0e2bg" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; text-align: justify">The following potentially dilutive equity securities outstanding as of June 30, 2024 and 2023 were as follows: Schedule of Diluted Net Income (Loss) Per Share <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%">Warrants</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zOKw86VFiu5k" style="width: 14%; text-align: right" title="Total common stock equivalents">3,619,278</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_z2iHh5mje0rh" style="width: 14%; text-align: right" title="Total common stock equivalents">5,622,292</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Stock options</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr9SJkciRcrb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zQ1HQQRkIei" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">11,902</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total common stock equivalents</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630_zgayNX31c13i" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">3,740,554</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_988_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630_zIVsCoGJHqk3" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">5,634,194</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Warrants and stock options included as common stock equivalents represent those that are fully vested and exercisable. See Note 9.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Based on the potential common stock equivalents noted above at June 30, 2024, the Company has sufficient authorized shares of common stock (500,000,000) to settle any potential exercises of common stock equivalents.   <p id="xdx_89B_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zT5h4yIjS2Kf" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following table shows the computation of basic and diluted earnings per share for the three and six months ended June 30, 2024 and 2023:   Schedule of Earnings per Share Basic and Diluted <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_494_20240401__20240630_zTHLKkSROKXd" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20230401__20230630_zHhUknzFuvX5" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20240101__20240630_zvNF1ojU98g8" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zTgW4GsKG25k" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Numerator</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_401_eus-gaap--NetIncomeLossAvailableToCommonStockholdersBasic_zGplXf9ses01" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 36%; text-align: left">Net income (loss) available to common stockholders</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">(12,865,765</td><td

style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">5,965,992</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">(11,641,170</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">10,512,333</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--WeightedAverageNumberOfSharesOutstandingBasic_zcmstimjdCvg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt">Denominator</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--WeightedAverageNumberOfSharesOutstandingBasic_zcmstimjdCvg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt">Weighted average shares outstanding - basic</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">19,431,549</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">14,191,083</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">18,562,416</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">14,154,163</td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--WeightedAverageNumberDilutedSharesOutstandingAdjustment_zX94iZYjtM97" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Effect of dilutive securities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">885,383</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">657,622</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--WeightedAverageNumberOfDilutedSharesOutstanding_zOaW3ByuHlh7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; padding-bottom: 2.5pt">Weighted average shares outstanding - diluted</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">19,431,549</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">15,076,466</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">18,562,416</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">14,811,785</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--EarningsPerShareBasic_pid_zf3KR5XjhLl5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Earnings (loss) per share - basic</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.66</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.42</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.63</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.74</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--EarningsPerShareDiluted_pid_zO0Oy73Xr9j7" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Earnings (loss) per share - diluted</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.66</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.40</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.63</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.71</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Related Parties   Parties are considered to be related to the Company if the parties, directly or indirectly, control, are controlled by, or are under common control with the Company.

Related parties also include principal owners of the Company, its management, members of the immediate families of principal owners of the Company and its management and other parties with which the Company may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   During the six months ended June 30, 2024 and 2023, respectively, the Company incurred expenses with related parties in the normal course of business totaling $83,178 as follows:</p> <p id="xdx_890_eus-gaap--ScheduleOfRelatedPartyTransactionsTableTextBlock_zyuQZY9N1PYc" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Related Party Expenses</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Related Party</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left; padding-bottom: 1.5pt">Carddawg Investments, Inc.</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_zJaExNaBeOZc" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_98B_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_fMQ____zOBrUIDCKnm9" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98E_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630_zocMpncHePtd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630_z9iGJBzNemue" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td id="xdx_F0B_zSSgu3zW4yU7" style="width: 15pt; text-align: right">1</td><td style="text-align: justify">- represents an affiliate of our Chief Executive Officer (Kevin Brian Cox)</td> </tr></table>   From time to time, the Company may use credit cards to pay corporate expenses, these credit cards are in the names of certain of the Company's officers and directors. These amounts are insignificant.   See Note 6 for debt transactions with our Chief Executive Officer.   <p id="xdx_84D_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_z8yGdCn0Tsc3" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Recent Accounting Standards   Changes to accounting principles are established by the FASB in the form of Accounting Standards Updates ("ASU's") to the FASB's Codification. We consider the applicability and impact of all ASU's on our consolidated financial position, results of operations, stockholders' equity, cash flows, or presentation thereof. Management has evaluated all recent accounting pronouncements issued through the date these financial statements were available to be issued and found no recent accounting pronouncements issued, but not yet effective accounting pronouncements, when adopted, will have a material impact on the consolidated financial statements of the Company, except as follows: In March 2022, the Financial Accounting Standards Board (the "FASB") issued ASU 2022-02, Financial Instruments – Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures ("ASU 2022-02"), which eliminates the accounting guidance on troubled debt restructurings ("TDRs") for creditors in ASC 310, Receivables (Topic 310), and requires entities to provide disclosures about current period gross write-offs by year of origination. Also, ASU 2022-02 updates the requirements related to accounting for credit losses under ASC 326, Financial Instruments – Credit Losses (Topic 326), and adds enhanced disclosures for creditors with respect to loan refinancings and restructurings for borrowers experiencing financial difficulty. ASU 2022-02 was effective for the Company January 1, 2023. This guidance was adopted on January 1, 2023. The adoption of ASU 2022-02 did not have a material impact on the Company's consolidated financial statements.   There are various other updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to a have a material impact on our consolidated financial position, results of operations or cash flows.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_84B_eus-gaap--PriorPeriodReclassificationAdjustmentDescription_z7pxkK07j4ub" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Reclassifications   Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no material effect on the consolidated results of operations, stockholders' equity, or cash flows.   Principles of Consolidation and Non-Controlling Interest   These consolidated financial statements have been prepared in accordance with U.S. GAAP and include the accounts of the Company and its wholly owned subsidiaries. All intercompany transactions and balances have been eliminated.   For entities that are consolidated, but not 100% owned, a portion of the income or loss and corresponding equity is allocated to owners other than the Company. The aggregate of the income or loss and corresponding equity that is not owned by us is included in Non-controlling Interests in the consolidated financial statements.   SURGEPAYS, INC. AND SUBSIDIARIES <span style="font-family:

Times New Roman, Times, Serif; font-size: 10pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0"> </p> <p id="xdx_844_eus-gaap--BusinessCombinationsPolicy_zoKTkjxd4SM7" style="font: 10pt Times New Roman, Times, Serif; text-align: justify; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0">Business Combinations and Asset Acquisitions</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The Company accounts for acquisitions that qualify as business combinations by applying the acquisition method according to Accounting Standards Codification ("ASC") 805, Business Combinations ("ASC 805").</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Transaction costs related to the acquisition of a business are expensed as incurred and excluded from the fair value of consideration transferred.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity are recognized and measured at their estimated fair values. The excess of the fair value of consideration transferred over the fair values of identifiable assets acquired, liabilities assumed, and noncontrolling interests in an acquired entity, net of the fair value of any previously held interest in the acquired entity, is recorded as goodwill. Such valuations require management to make significant estimates and assumptions.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Purchase price allocations may be preliminary, and, during the measurement period not to exceed one year from the date of acquisition, changes in assumptions and estimates that result in adjustments to the fair value of assets acquired and liabilities assumed are recorded in the period the adjustments are determined.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Significant judgments are used in determining fair values of assets acquired and liabilities assumed, as well as intangibles. Fair value and useful life determinations are based on, among other factors, estimates of future expected cash flows, and appropriate discount rates used in computing present values. These judgments may materially impact the estimates used in allocating acquisition date fair values to assets acquired and liabilities assumed, as well as the Company's current and future operating results. Actual results may vary from these estimates which may result in adjustments to goodwill and acquisition date fair values of assets and liabilities during a measurement period or upon a final determination of asset and liability fair values, whichever occurs first. Adjustments to fair values of assets and liabilities made after the end of the measurement period are recorded within the Company's earnings.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The Company evaluates acquisitions of assets and other similar transactions to assess whether the transaction should be accounted for as a business combination or asset acquisition by first applying a screen test to determine whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets. If so, the transaction is accounted for as an asset acquisition. If not, further determination is required as to whether the Company has acquired inputs and processes that can create outputs that would meet the definition of a business. When applying the screen test, significant judgment is required to determine whether an acquisition is a business combination or an acquisition of assets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Accounting for asset acquisitions falls under the guidance of Topic 805, Business Combinations, specifically Subtopic 805-50. A cost accumulation model is used to determine an asset acquisition's cost. Assets acquired are based on their cost, generally allocated to them on a relative fair value basis. Direct acquisition-related costs are included in the cost of the acquired assets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The distinction between business combinations and asset acquisitions involves judgment, particularly when applying the screen test to determine the nature of the transaction. Incorrect judgments or changes in decisions in these areas could materially affect the determination of goodwill, the recognition and measurement of acquired assets and assumed liabilities, and, consequently, our financial position and results of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Acquisition of ClearLine Mobile, Inc</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">On January 5, 2024, the Company closed a purchase agreement and acquired ClearLine Mobile, Inc's. ("CLMI") related software development in exchange for $2,500,000.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">CLMI produces a touchscreen display, positioned by the cash register, that is integrated into the SurgePays software platform and markets SurgePays products 24/7 from a central server. SurgePays can advertise its entire suite of products and services while utilizing the POS device for transactions.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Following the guidance of ASC 805, we performed the screen test to evaluate whether the acquired set is a business or a group of assets. The acquired group of assets included inputs and a substantive process that together significantly contributed to the ability to create outputs. At the time of purchase, CLMI had insignificant operations, however, the transaction was accounted for as a business combination in accordance with ASC 805-50.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Payments are due as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$100,000 at signing.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 at closing.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 90 days from closing (April 2024)</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">-</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$800,000 180 days from closing (July 2024)</td></tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0.5in; text-align: justify; text-indent: -0.25in">- </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt">- </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">In connection with this business combination, the Company assumed a right-of-use operating lease and corresponding lease liability of $98,638 with a remaining period of two (2) years. Additionally, the acquired technology/software had a net carrying amount of $0. As a result, the Company determined that it has acquired both tangible and intangible assets.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_89E_ecustom--

ScheduleOfEstimatedFairValueOfAssetsAcquiredTableTextBlock_zad8uX5NVGh5" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The table below summarizes the estimated fair value of the assets acquired and the liabilities assumed at the effective acquisition date. Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Consideration</td><td> </td> <td style="text-align: left"> </td><td id="xdx_497_20240105_zDqUxdJSyl86" style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents_iI_zq9HSmBm9b16" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 82%; padding-bottom: 1.5pt">Cash</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right">2,500,000</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFairValueOfConsiderationTransferred_iI_zo50t7VBItul" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Fair value of consideration transferred</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">2,500,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Recognized amounts of identifiable assets acquired and liabilities assumed:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; 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padding-bottom: 1.5pt">Total assets acquired</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_ecustom--BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease_iI_maBCRIAzm24_zmARNRRby809" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; text-align: left; padding-bottom: 1.5pt">Right-of-use operating lease</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">98,638</td><td style="padding-bottom: 1.5pt; 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text-align: left; padding-bottom: 1.5pt">Total identifiable net assets</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--Goodwill_iI_zxzx72wu7Vr7" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Goodwill</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,500,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   At the time of acquisition, CLMI had nominal revenues and historical losses from operations. As a result, and given the immaterial nature of this acquisition, the Company elected not to present any pro-forma financial information.   This transaction did not involve the purchase of a “significant amount of assets” as defined in the Instructions to Item 2.01 of Form 8-K. Additionally, the acquisition of CLMI was not deemed to be significant to the Company at any level under SEC Regulation S-X 3.05 and did not require the presentation of any additional historical audited financial statements.   At June 30, 2024 and December 31, 2023 goodwill was $4,166,782 and $1,666,782, respectively.   There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   2500000100000800000080000080000009863898638P2Y0<p id="xdx_89E_ecustom--ScheduleOfEstimatedFairValueOfAssetsAcquiredTableTextBlock_zad8uXSNVGh5" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The table below summarizes the estimated fair value of the assets acquired and the liabilities assumed at the effective acquisition date. Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Consideration</td><td> </td> <td style="text-align: left"> </td><td

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margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Note Receivable (Sale of Former Subsidiary)   On May 7, 2021, the Company disposed of its former subsidiary True Wireless, Inc.   In connection with the sale, the Company received an unsecured note receivable for $176,851, bearing interest at 0.6%, with a default interest rate of 10%. The Company was expected to receive twenty-five (25) monthly payments of principal and accrued interest totaling $7,461 commencing in June 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> </p> <p id="xdx_89D_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_gL3SOANLAFRTB-ZBAPUK_zsYCvxPIG3N8" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Payments were scheduled as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white"> Schedule of Receivables</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; vertical-align: top; text-align: right">For the Year Ended December 31,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">In Default</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; width: 64%">2024 (6 months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_988_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_fKio___z9NFUsNmRXi3" style="width: 14%; text-align: right" title="2024 (6 months)">141,759</td><td style="width: 1%; text-align: left">**</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_90D_eus-gaap--PaymentsToAcquireReceivables_c20240701__20241231__srt--StatementScenarioAxis__srt--ScenarioForecastMember_zbChLStMtrCb" title="Note receivables">96,993</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom;*

background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">2025</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_ecustom--NotesReceivableGrossDueInNextTwelveMonths_iI_c20240630_zZpHuDa4nav8" style="border-bottom: Black 1.5pt solid; text-align: right" title="2025">44,766</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--NotesReceivableGross_iI_c20240630_zJgirn8Y6gNi" style="text-align: right" title="Receivables">186,525</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">Less: amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_ecustom--LessInterestReceivable_iNI_di_c20240630_zEbyOFVtrmf8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: amount representing interest">(9,674</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--NotesReceivableNet_iI_c20240630_zHsoKeusdMZ6" style="border-bottom: Black 2.5pt double; text-align: right" title="Total">176,851</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt; text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   On July 12, 2023, Notice of Default was provided by SurgePays, Inc. to Blue Skies Connections, LLC for failure to pay amounts due under that certain Promissory Note dated June 14, 2021 by Blue Skies Connections, LLC in favor of SurgePays, Inc. in the original principal amount of $176,851 (the "Note"). Pursuant to the terms of the Note, SurgePays, Inc. accelerated the amount due.   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">**</td><td style="text-align: justify">The amount due for the six months ended December 31, 2024 is $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_902_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_zSNiyuUb1pza" title="Note receivables">141,759, which includes $52,227 of payments which were due as of December 31, 2023 and an additional $44,766 of payments which were due as of June 30, 2024.</td> </tr></table>   As of June 30, 2024, the Company believes the note is collectible.   See Note 8 for Contingencies – Legal Matters for additional discussion.
1768510.0060.10P25M7461<p id="xdx_89D_eus-gaap--ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock_gL3SOANLAFRTB-ZBAPUK_zsYCvxPIG3N8" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Payments were scheduled as follows: Schedule of Receivables <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; vertical-align: top; text-align: right">For the Year Ended December 31,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center">In Default</td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; width: 64%">2024 (6 months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_988_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_fKio___z9NFUsNmRXi3" style="width: 14%; text-align: right" title="2024 (6 months)">141,759</td><td style="width: 1%; text-align: left">**</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_90D_eus-gaap--PaymentsToAcquireReceivables_c20240701__20241231__srt--StatementScenarioAxis__srt--ScenarioForecastMember_zbChLStMtrCb" title="Note receivables">96,993</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">2025</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_ecustom--NotesReceivableGrossDueInNextTwelveMonths_iI_c20240630_zZpHuDa4nav8" style="border-bottom: Black 1.5pt solid; text-align: right" title="2025">44,766</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--NotesReceivableGross_iI_c20240630_zJgirn8Y6gNi" style="text-align: right" title="Receivables">186,525</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">Less: amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_ecustom--LessInterestReceivable_iNI_di_c20240630_zEbyOFVtrmf8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Less: amount representing interest">(9,674</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--NotesReceivableNet_iI_c20240630_zHsoKeusdMZ6" style="border-bottom: Black 2.5pt double; text-align: right" title="Total">176,851</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt; text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right"><span style="font-family: Times New Roman, Times,

Serif; font-size: 10pt">**</td><td style="text-align: justify">The amount due for the six months ended December 31, 2024 is $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_902_ecustom--NotesReceivableGrossDueRemainderOfFiscalYear_iI_c20240630_zSNiyuUb1pza" title="Note receivables">141,759, which includes $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_90E_eus-gaap--PaymentsToAcquireOtherReceivables_c20230101__20231231_zc9vI81aFo9e" title="Payment for note receivables">52,227 of payments which were due as of December 31, 2023 and an additional $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIFJlY2VpdmFibGVzIChEZXRhaWxzKSAoUGFyZW50aGV0aWNhbCkA" id="xdx_904_ecustom--PaymentsToAcquireAdditionalReceivables_c20240101__20240630_zr13oCqFXQBe" title="Payment for additional receivables">44,766 of payments which were due as of June 30, 2024.</td> </tr></table> 1417599699344766186525967417685117685114175952227447766<p id="xdx_84A_ecustom--BusinessSegmentAndConcentrationsPolicyTextBlock_zzTKP5hLYB8i" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify; background-color: white">Business Segments and Concentrations   The Company uses the “management approach” to identify its reportable segments. The management approach requires companies to report segment financial information consistent with information used by management for making operating decisions and assessing performance as the basis for identifying the Company’s reportable segments. The Company manages its business as multiple reportable segments. See Note 10 regarding segment disclosure.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Mobile Virtual Network Operator (SurgePhone and Torch Wireless) business segment made up approximately <span id="xdx_90D_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--SurgePhoneAndTorchWirelessMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember_zkbu3kvZGblc" title="Concentration risk percentage">89% and <span id="xdx_90A_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--SurgePhoneAndTorchWirelessMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--RevenueFromContractWithCustomerMember_zCb0tBlapxPl" title="Concentration risk percentage">83% of total consolidated revenues for the six months ended June 30, 2024 and 2023, respectively.   Revenues related to this business segment are <span id="xdx_900_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zt31Leh4lna5" title="Concentrations risk percentage">100% derived from programs administered by the Federal Communications Commission (FCC), and all funds related to these programs are received directly from organizations under the direction of the FCC and subject to administrative rulings, statutory changes, and other funding restrictions that could impact the Company’s operations in this segment.   Accounts receivable related to these programs made up <span id="xdx_902_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember_zbHW38xFQLd2" title="Concentrations risk percentage">94% and <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20231231__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--ConsolidatedEntitiesAxis__custom--FederalCommunicationsCommissionMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--AccountsReceivableMember_z94ZXlv6gAQi" title="Concentrations risk percentage">98% of accounts receivable at June 30, 2024 and December 31, 2023, respectively.   Customers in the United States accounted for <span id="xdx_903_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__srt--MajorCustomersAxis__custom--CustomerMember_zCdpuK8N4509" title="Concentrations risk percentage">100% of our revenues. We do not have any property or equipment outside of the United States.   0.890.8310.940.981 Use of Estimates   Preparing financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the reported period. Actual results could differ from those estimates, and those estimates may be material.   Significant estimates during the six months ended June 30, 2024 and 2023, respectively, include, allowance for doubtful accounts and other receivables, inventory reserves and classifications, valuation of loss contingencies, valuation of stock-based compensation, estimated useful lives related to intangible assets, capitalized internal-use software development costs, and property and equipment, implicit interest rate in right-of-use operating leases, uncertain tax positions, income tax payable and the valuation allowance on deferred tax assets.   Risks and Uncertainties   The Company operates in an industry that is subject to intense competition and changes in consumer demand. The Company’s operations are subject to significant risk and uncertainties including financial and operational risks including the potential risk of business failure.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The Company has experienced, and in the future may experience, variability in sales and earnings. The factors expected to contribute to this variability include, among others, (i) the cyclical nature of the industry, (ii) general economic conditions in the various local markets in which the Company competes, including a potential general downturn in the economy, and (iii) the volatility of prices in connection with the Company’s distribution of the product. These factors, among others, make it difficult to project the Company’s operating results on a consistent basis.   Effective February 7, 2024, the Affordable Connectivity Program (“ACP”) stopped accepting new applications and enrollments. The program ceased funding on June 1, 2024. The Company believes that the program will be funded by Congress, however, at this time, we cannot predict any outcome. See discussion below regarding revenue recognition.   Fair Value of Financial Instruments   The Company accounts for financial instruments under Financial Accounting Standards Board (“FASB”) ASC 820, Fair Value Measurements. ASC 820 provides a framework for measuring fair value and requires disclosures regarding fair value measurements. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, based on the Company’s principal or, in absence of a principal, most advantageous market for the specific asset or liability.   The Company uses a three-tier fair value hierarchy to classify and disclose all assets and liabilities measured at fair value on a recurring basis, as well as assets and liabilities measured at fair value on a non-recurring basis, in periods subsequent to their initial measurement. The hierarchy requires the Company to use observable inputs when available, and to minimize the use of unobservable inputs, when determining fair value.   The three tiers are defined as follows: <p style="font: 10pt Times New

Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 1 – Observable inputs that reflect quoted market prices (unadjusted) for identical assets or liabilities in active markets;</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 2 – Observable inputs other than quoted prices in active markets that are observable either directly or indirectly in the marketplace for identical or similar assets and liabilities; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Level 3 – Unobservable inputs that are supported by little or no market data, which require the Company to develop its own assumptions.</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The determination of fair value and the assessment of a measurement's placement within the hierarchy requires judgment. Level 3 valuations often involve a higher degree of judgment and complexity. Level 3 valuations may require the use of various cost, market, or income valuation methodologies applied to unobservable management estimates and assumptions. Management's assumptions could vary depending on the asset or liability valued and the valuation method used. Such assumptions could include estimates of prices, earnings, costs, actions of market participants, market factors, or the weighting of various valuation methods. The Company may also engage external advisors to assist us in determining fair value, as appropriate. Although the Company believes that the recorded fair value of our financial instruments is appropriate, these fair values may not be indicative of net realizable value or reflective of future fair values.   The Company's financial instruments, including cash, accounts receivable, note receivable, accounts payable and accrued expenses, and accounts payable and accrued expenses – related party, are carried at historical cost. At June 30, 2024 and December 31, 2023, respectively, the carrying amounts of these instruments approximated their fair values because of the short-term nature of these instruments.   ASC 825-10 "Financial Instruments" allows entities to voluntarily choose to measure certain financial assets and liabilities at fair value ("fair value option"). The fair value option may be elected on an instrument-by-instrument basis and is irrevocable unless a new election date occurs. If the fair value option is elected for an instrument, unrealized gains and losses for that instrument should be reported in earnings at each subsequent reporting date. The Company did not elect to apply the fair value option to any outstanding financial instruments.   Cash and Cash Equivalents and Concentration of Credit Risk   For purposes of the consolidated statements of cash flows, the Company considers all highly liquid instruments with a maturity of three months or less at the purchase date and money market accounts to be cash equivalents.   At June 30, 2024 and December 31, 2023, respectively, the Company did not have any cash equivalents.   The Company is exposed to credit risk on its cash and cash equivalents in the event of default by the financial institutions to the extent account balances exceed the amount insured by the FDIC, which is $250,000.   At June 30, 2024 and December 31, 2023, respectively, the Company did not experience any losses on cash balances in excess of FDIC insured limits.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   250000 Accounts Receivable   Accounts receivable are stated at the amount management expects to collect from outstanding customer balances. Credit is extended to customers based on an evaluation of their financial condition and other factors. Interest is not accrued on overdue accounts receivable. The Company does not require collateral.   Management periodically assesses the Company's accounts receivable and, if necessary, establishes an allowance for estimated uncollectible amounts. The Company provides an allowance for doubtful accounts based upon a review of the outstanding accounts receivable, historical collection information and existing economic conditions. Accounts determined to be uncollectible are charged to operations when that determination is made.   Allowance for doubtful accounts was $17,525 at June 30, 2024 and December 31, 2023, respectively.   There was bad debt expense of $0 for the three and six months ended June 30, 2024 and 2023, respectively.   Bad debt expense (recoveries) is recorded as a component of general and administrative expenses in the accompanying consolidated statements of operations.   17525175250000 Inventory   Inventory primarily consists of tablets, cell phones and sim cards used for the Company's subsidized Mobile Virtual Network Operator business segment. Inventories are stated at the lower of cost or net realizable value using the average cost valuation method.   There was no provision for obsolescence for the three and six months ended June 30, 2024 and 2023, respectively.   At June 30, 2024 and December 31, 2023, the Company had inventory of $<span id="xdx_901_eus-gaap--

InventoryNet_if_c20240630_zJZ39IzqbwOa" title="Inventory, net">8,363,434 and $9,046,594, respectively.
SURGEPAYS, INC. AND SUBSIDIARIES
NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   0000836343490465 94<p id="xdx_845_eus-gaap--ImpairmentOrDisposalOfLongLivedAssetsPolicyTextBlock_zcpFy0aqeCr" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Impairment of Long-lived Assets including Internal Use Capitalized Software Costs   Management evaluates the recoverability of the Company's identifiable intangible assets and other long-lived assets when events or circumstances indicate a potential impairment exists, in accordance with the provisions of ASC 360-10-35-15 "Impairment or Disposal of Long-Lived Assets." Events and circumstances considered by the Company in determining whether the carrying value of identifiable intangible assets and other long-lived assets may not be recoverable include but are not limited to significant changes in performance relative to expected operating results; significant changes in the use of the assets; significant negative industry or economic trends; and changes in the Company's business strategy. In determining if impairment exists, the Company estimates the undiscounted cash flows to be generated from the use and ultimate disposition of these assets.   If impairment is indicated based on a comparison of the assets' carrying values and the undiscounted cash flows, the impairment to be recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets.   There were <span id="xdx_904_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20240401__20240630_zJcw0MJL7tNb" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_90E_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20230401__20230630_zJuzoh1C2N38" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_90D_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20240101__20240630_zplQ3IlbU73f" title="Impairment loss of long-lived assets including internal use capitalized software costs"><span id="xdx_909_eus-gaap--ImpairmentOfIntangibleAssetsIndefinitelivedExcludingGoodwill_do_c20230101__20230630_zylUu3J1wdTi" title="Impairment loss of long-lived assets including internal use capitalized software costs">no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   0000 Property and Equipment
    Property and equipment is stated at cost less accumulated depreciation. Depreciation is provided on the straight-line basis over the estimated useful lives of the assets.   Expenditures for repair and maintenance which do not materially extend the useful lives of property and equipment are charged to operations. When property or equipment is sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the respective accounts with the resulting gain or loss reflected in operations.   Management reviews the carrying value of its property and equipment whenever events or changes in circumstances indicate that the carrying amount of the asset may not be recoverable.
 There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.
SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   0000 Internal Use Software Development Costs   We capitalize certain internal use software development costs associated with creating and enhancing internally developed software related to our technology infrastructure. These costs include personnel and related employee benefits expenses for employees who are directly associated with and who devote time to software projects, and external direct costs of materials and services consumed in developing or obtaining the software. Software development costs that do not meet the qualification for capitalization, as further discussed below, are expensed as incurred and recorded in general and administrative expenses in the consolidated results of operations.   Software development activities generally consist of three stages:
    <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.5in">(i)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">planning stage,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">(ii)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">application and infrastructure development stage, and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">(iii)</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">post implementation stage.</td></tr> </table>   Costs incurred in the planning and post implementation stages of software development, including costs associated with the post-configuration training and repairs and maintenance of the developed technologies, are expensed as incurred.   We capitalize costs associated with software developed for internal use when the planning stage is completed, management has authorized further funding for the completion of the project, and it is probable that the project will be completed and perform as intended. Costs incurred in the application and infrastructure development stages, including significant enhancements and upgrades, are capitalized. Capitalization ends once a project is substantially complete, and the software and technologies are ready for their intended purpose. There is judgment involved in estimating the stage of development as well as estimating time allocated to a particular project. A significant change in the time spent on each project could have a material impact on the amount capitalized and related amortization expense in subsequent periods.   We amortize internal use software development costs using a straight-line method over a three-year (3) estimated useful life, commencing when the software is ready for its intended use. The straight-line recognition method approximates the manner in which the expected benefit will be derived. We determined the life of internal use software based on historical software upgrades and replacement.   On an ongoing basis, we assess if the estimated remaining useful lives of capitalized projects continue to be reasonable based on the remaining expected benefit and usage. If the remaining useful life of a capitalized project is revised, it is accounted for as a change in estimate and the remaining unamortized cost of the underlying asset is amortized prospectively over the updated remaining useful life.

SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-

bottom: 0pt; margin-left: 0; text-align: justify"> We also evaluate internal use software for abandonment and use that as a significant indicator for impairment on a quarterly basis.   There were no impairment losses for the three and six months ended June 30, 2024 and 2023, respectively.   0000 Right of Use Assets and Lease Obligations   The Right of Use Asset and Lease Liability reflect the present value of the Company's estimated future minimum lease payments over the lease term, which may include options that are reasonably assured of being exercised, discounted using a collateralized incremental borrowing rate.   Typically, renewal options are considered reasonably assured of being exercised if the associated asset lives of the building or leasehold improvements exceed that of the initial lease term, and the performance of the business remains strong. Therefore, the Right of Use Asset and Lease Liability may include an assumption on renewal options that have not yet been exercised by the Company. The Company's operating leases contained renewal options that expire at various dates with no residual value guarantees. Future obligations relating to the exercise of renewal options is included in the measurement if, based on the judgment of management, the renewal option is reasonably certain to be exercised. Factors in determining whether an option is reasonably certain of exercise include, but are not limited to, the value of leasehold improvements, the value of the renewal rate compared to market rates, and the presence of factors that would cause a significant economic penalty to the Company if the option is not exercised. Management reasonably plans to exercise all options, and as such, all renewal options are included in the measurement of the right-of-use assets and operating lease liabilities.   As the rate implicit in leases are not readily determinable, the Company uses an incremental borrowing rate to calculate the lease liability that represents an estimate of the interest rate the Company would incur to borrow on a collateralized basis over the term of a lease within a particular currency environment.   See Note 8 regarding operating leases.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Revenue Recognition   The Company recognizes revenue in accordance with ASC 606 to align revenue recognition more closely with the delivery of the Company's services and will provide financial statement readers with enhanced disclosures. In accordance with ASC 606, revenue is recognized when a customer obtains control of promised services. The amount of revenue recognized reflects the consideration to which the Company expects to be entitled to receive in exchange for these services.   To achieve this core principle, the Company applies the following five steps: Step 1: Identify the contract(s) with customers Step 2: Identify the performance obligations in the contract Step 3: Determine the transaction price Step 4: Allocate the transaction price to performance obligations Step 5: Recognize revenue when the entity satisfies a performance obligation   Identify the contract with a customer   A contract with a customer exists when (i) the Company enters into an enforceable contract with a customer that defines each party's rights regarding the services to be transferred and identifies the payment terms related to these services, (ii) the contract has commercial substance and, (iii) the Company determines that collection of substantially all consideration for services that are transferred is probable based on the customer's intent and ability to pay the promised consideration. The Company applies judgment in determining the customer's ability and intention to pay, which is based on a variety of factors including the customer's historical payment experience or, in the case of a new customer, published credit and financial information pertaining to the customer.   Identify the performance obligations in the contract   Performance obligations promised in a contract are identified based on the services that will be transferred to the customer that are both capable of being distinct, whereby the customer can benefit from the service either on its own or together with other resources that are readily available from third parties or from the Company, and are distinct in the context of the contract, whereby the transfer of the services is separately identifiable from other promises in the contract. To the extent a contract includes multiple promised services, the Company must apply judgment to determine whether promised services are capable of being distinct and distinct in the context of the contract. If these criteria are not met the promised services are accounted for as a combined performance obligation.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Determine the transaction price   The transaction price is determined based on the consideration to which the Company will be entitled in exchange for transferring services to the customer. To the extent the transaction price includes variable consideration, the Company estimates the amount of variable consideration that should be included in the transaction price utilizing either the expected value method or the most likely amount method depending on the nature of the variable consideration. Variable consideration is included in the transaction price if, in the Company's judgment, it is probable that a significant future reversal of cumulative revenue under the contract will not occur. None of the Company's contracts contain a significant financing component and there are no contracts with variable consideration.   Allocate the transaction price to performance obligations in the contract   If the contract contains a single performance obligation, the entire transaction price is allocated to the single performance obligation. However, if a series of distinct services that are substantially the same qualifies as a single performance obligation in a contract with variable consideration, the Company must determine if the variable consideration is attributable to the entire contract or to a specific part of the contract. For example, a bonus or penalty may be associated with one or more, but not all, distinct services promised in a series of distinct services that forms part of a single performance obligation. Contracts that contain multiple performance obligations require an allocation of the transaction price to each performance obligation based on a relative standalone selling price basis unless the transaction price is variable and meets the criteria to be allocated entirely to a performance obligation or to a distinct service that forms part of a single performance obligation. The Company determines standalone selling price based on the price at which the performance obligation is sold separately. If the standalone selling price is not observable through past transactions, the Company estimates the standalone selling price taking into account available information such as market conditions and internally approved pricing guidelines related to the performance obligations. <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt;

margin-left: 0; text-align: justify"> Recognize revenue when or as the Company satisfies a performance obligation   The Company satisfies performance obligations either over time or at a point in time. Revenue is recognized at the time the related performance obligation is satisfied by transferring a promised service to a customer.   The following reflects additional discussion regarding our revenue recognition policies for each of our material revenue streams. For each revenue stream we do not offer any returns, refunds or warranties, and no arrangements are cancellable. Additionally, all contract consideration is fixed and determinable at the initiation of the contract.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Performance obligations for Torch and LogicsIQ are satisfied when services are performed. Performance obligations for ECS and SB are satisfied at point of sale. For each of our revenue streams we only have a single performance obligation.   Mobile Virtual Network Operators   SurgePhone Wireless (“SPW”) and Torch Wireless are licensed to provide subsidized mobile broadband services through the ACP to qualifying low-income customers to all fifty (50) states. Revenues are recognized when an ACP application is completed and accepted. Each month we reconcile subscriber usage to ensure the service was utilized. A monthly file is submitted to the Universal Service Administrative Company for review and approval, at which time we have completed our performance obligation and recognize accounts receivable and revenue. Revenues are recorded in the month when services were rendered, with payment typically received on the 28th of the following month.   Lead Generation Services   LogicsIQ, Inc. is a lead generation and case management solutions company primarily serving law firms in the mass tort industry. Revenues are earned from our lead generation retained services offerings and call center activities through CenterCom (40% investment ownership).   Lead generation consist of sourcing leads, which requires us to drive traffic to our landing pages for a specific marketing campaign. We also achieve this in certain marketing campaigns by using third-party preferred vendors to meet the needs of our clients. Revenues are recognized at the time the lead is delivered to the client. If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed.   Retained service offerings consist of turning leads into a retained legal case. To provide this service to our customers, we qualify leads through verification of information collected during the lead generation process. Additionally, we further qualify these leads using a client questionnaire which assists in determining the services to be provided. The qualification process is completed using our call center operations.   Effective February 1, 2023, LogicsIQ started offering call center services to existing clients. These services are similar in nature to the services CenterCom offers LogicsIQ. Effective January 1, 2024, the Company no longer provides these services.   The total revenue from these services for the three months ended June 30, 2024 and 2023, was $0 and $443,244, respectively.   The total revenue from these services for the six months ended June 30, 2024 and 2023, was $0 and $871,030, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   If payment is received in advance of the delivery of services, it is included in deferred revenue, and subsequently recognized once the performance obligation has been completed. At the time of delivery of leads and the creation of retained cases (customers are qualified at this point), our performance obligation has been completed and revenues are recognized. Arrangements with customers do not provide the customer with the right to take possession of our software or platform at any time. Once the advertising is delivered, it is non-refundable.   Comprehensive Platform Services   Revenues are generated through the sale of telecommunication products such as mobile phones, wireless top-up refills, and other mobile related products. At the time in which our products are sold through our online web portal (point of sale), our performance obligation is considered complete. At point of sale (completion of performance obligation), our web portal platform initiates an automated clearing house transaction (ACH) resulting in the recording revenue.   04432440871030 Contract Liabilities (Deferred Revenue)   Contract liabilities represent deposits made by customers before the satisfaction of performance obligation and recognition of revenue. Upon completion of the performance obligation(s) that the Company has with the customer based on the terms of the contract, the liability for the customer deposit is relieved and revenue is recognized.   At June 30, 2024 and December 31, 2023, the Company had deferred revenue of $0 and $20,000, respectively.   The following represents the Company’s disaggregation of revenues for the six months ended June 30, 2024 and 2023: Schedule of Disaggregation of Revenue from Contracts with Customers <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">For the Six Months Ended June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Revenue</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"><span

style="font-family: Times New Roman, Times, Serif">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98C_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zRm2VGjz0vB2" style="width: 12%; text-align: right" title="Total Revenue">41,396,096</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zm2SIwpeFyz2" style="width: 12%; text-align: right" title="Percentage of Revenues">89.00</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_985_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zYew8tcfm5g6" style="width: 12%; text-align: right" title="Total Revenue">58,874,214</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zGBwWgY9Bv1f" style="width: 12%; text-align: right" title="Percentage of Revenues">83.32</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_zoJ5RR20U90h" style="text-align: right" title="Total Revenue">5,107,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z7A7npDVR6le" style="text-align: right" title="Percentage of Revenues">10.98</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_z4GAhlo0Ijj" style="text-align: right" title="Total Revenue">5,804,931</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zqwKxrKNFrp5" style="text-align: right" title="Percentage of Revenues">8.21</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zsytwE8nwOZe" style="text-align: right" title="Total Revenue">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zP7T2FeZAWSk" style="text-align: right" title="Percentage of Revenues">0.00</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zbUnBmWErRh1" style="text-align: right" title="Total Revenue">5,962,430</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zQp1w6rpYJP8" style="text-align: right" title="Percentage of Revenues">8.44</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember_zuq243be8TN1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">11,329</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zBHrCMTbNQQ3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.02</td><td style="padding-bottom: 1.5pt; text-align: left">%</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember_zVgWvcfTkzTk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">21,301</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z1Y6DDiCvrFg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.03</td><td style="padding-bottom: 1.5pt; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Revenues</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630_z3xRbei3OP48" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">46,514,834</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zrYKuSxqWmz2" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630_zK8hByKuNyOh" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">70,662,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zQJ0dF9v0rSI" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt;

text-align: left">%</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The above disaggregation of revenues includes the following entities: Mobile Virtual Network Operators (SPW and TW), Comprehensive Platform Services (Surge Fintech and ECS), Lead Generation (LogicsIQ and Injury Survey); and Other (Surge Blockchain)   020000 The following represents the Company's disaggregation of revenues for the six months ended June 30, 2024 and 2023: Schedule of Disaggregation of Revenue from Contracts with Customers <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="14" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">For the Six Months Ended June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Revenue</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Revenue</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">% of Revenues</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 36%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98C_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zRm2VGjz0vB2" style="width: 12%; text-align: right" title="Total Revenue">41,396,096</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zm2SIwpeFvz2" style="width: 12%; text-align: right" title="Percentage of Revenues">89.00</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_985_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember_zYew8tcfm5g6" style="width: 12%; text-align: right" title="Total Revenue">58,874,214</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--MobileVirtualNetworkOperatorsMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zGBwWgY9Bv1f" style="width: 12%; text-align: right" title="Percentage of Revenues">83.32</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_zoj5RR20U90h" style="text-align: right" title="Total Revenue">5,107,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z7A7npDVR6le" style="text-align: right" title="Percentage of Revenues">10.98</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember_z4GAhlo0Jjj" style="text-align: right" title="Total Revenue">5,804,931</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--ComprehensivePlatformServicesMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zqwKxrKNFrp5" style="text-align: right" title="Percentage of Revenues">8.21</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zsytwE8nwOZe" style="text-align: right" title="Total Revenue">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zP7T2FeZAWSk" style="text-align: right" title="Percentage of Revenues">0.00</td><td style="text-align: left">%</td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember_zbUnBmWErRh1" style="text-align: right" title="Total Revenue">5,962,430</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--LeadGenerationMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zOp1w6rpYJP8" style="text-align: right" title="Percentage of Revenues">8.44</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New

Roman, Times, Serif"> </td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember_zuq243be8TN1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">11,329</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zBHrCMTbNQQ3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.02</td><td style="padding-bottom: 1.5pt; text-align: left">%</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember_zVgWvcfTkzTk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total Revenue">21,301</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__srt--ProductOrServiceAxis__custom--OtherMember__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_z1Y6DDiCvrFg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Percentage of Revenues">0.03</td><td style="padding-bottom: 1.5pt; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total Revenues</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20240101__20240630_z3xRbei3OP48" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">46,514,834</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20240101__20240630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zrYKuSxqWmz2" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--RevenueFromContractWithCustomerExcludingAssessedTax_pp0p0_c20230101__20230630_zK8hByKuNyQh" style="border-bottom: Black 2.5pt double; text-align: right" title="Total Revenue">70,662,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98B_eus-gaap--ConcentrationRiskPercentage1_pid_dp_uPure_c20230101__20230630__us-gaap--ConcentrationRiskByTypeAxis__us-gaap--CustomerConcentrationRiskMember__us-gaap--ConcentrationRiskByBenchmarkAxis__us-gaap--SalesRevenueNetMember_zOJ0dF9v0rSI" style="border-bottom: Black 2.5pt double; text-align: right" title="Percentage of Revenues">100</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>
413960960.89005887421 40.833251074090.109858049310.08210.000059624300.0844113290.0002213010.000346514834170662876 2 p id="xdx_84A_eus-gaap--CostOfSalesPolicyTextBlock_zCZFSftL3Ooc" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Cost of Revenues   Cost of revenues consists of tablet purchases, mobile phone purchases, purchased telecom services including data usage and access to wireless networks. Additionally, cost of revenues consists of call center costs, prepaid phone cards, commissions, and advertising costs.   Income Taxes   The Company accounts for income tax using the asset and liability method prescribed by ASC 740, “Income Taxes”, Under this method, deferred tax assets and liabilities are determined based on the difference between the financial reporting and tax bases of assets and liabilities using enacted tax rates that will be in effect in the year in which the differences are expected to reverse. The Company records a valuation allowance to offset deferred tax assets if based on the weight of available evidence, it is more-likely-than-not that some portion, or all, of the deferred tax assets will not be realized. The effect on deferred taxes of a change in tax rates is recognized as income or loss in the period that includes the enactment date.   The Company follows the accounting guidance for uncertainty in income taxes using the provisions of ASC 740 “Income Taxes”. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more likely than not the position will be sustained upon examination by the tax authorities. As of June 30, 2024 and 2023, respectively, the Company had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.   The Company recognizes interest and penalties related to uncertain income tax positions in other expense. No interest and penalties related to uncertain income tax positions were recorded for the six months ended June 30, 2024 and the year ended December 31, 2023, respectively.   For the year ended December 31, 2023, the Company generated net income, however, during the six months ended June 30, 2024, the Company has reflected a net loss. As of June 30, 2024, the loss resulted in the Company being in a three-year cumulative historic loss position. As a result, the Company recorded a full valuation allowance on its deferred tax assets as of June 30, 2024, resulting in a three-month tax expense of $2,547,000 for the quarter ended June 30, 2024.   The Company currently has an unapplied net operating loss carryforward (deferred tax asset), which have been evaluated for applicability in offsetting current taxable net income. The Company has determined that the federal net operating loss carryforward is limited to 80% of the current year’s net taxable income. Since the Company entered a three-year cumulative loss during the quarter ended June 30, 2024, a full valuation allowance has been recorded against all net operating loss carryforwards.   At June 30, 2024 and December 31, 2023, the Company accrued an income tax liability of $100,000 and $570,000, respectively. See Note 12.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   0000254700010000057000 0 p id="xdx_84E_eus-gaap--InvestmentPolicyTextBlock_zMB5I4uwTrbf" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Investment   On January 17, 2019, we announced the completion of an agreement to acquire a 40% equity ownership of CenterCom Global, S.A. de C.V. (“CenterCom”). CenterCom is a dynamic operations center currently providing sales support, customer service, IT infrastructure design, graphic media, database programming, software development, revenue assurance, lead generation, and other various operational support services. Our CenterCom team is based in El Salvador. CenterCom also provides call center support for various third-party clients.   The strategic partnership with CenterCom as a bilingual operations hub has powered our growth and revenue. CenterCom has been built to support the infrastructure required to rapidly scale in synergy and efficiency to support our sales growth, customer service and development.   We account for this investment under the equity method. Investments accounted for under the equity method are recorded based upon the amount of our investment and adjusted each period for our share of the investee’s income or loss. All investments are reviewed for changes in circumstance or the occurrence of events that suggest an other than temporary event where our investment may not be recoverable. The financial information used to account for the investment is unaudited.   <span style="font-family: Times New Roman,

Times, Serif; font-size: 10pt">The following is a summary of our investment at June 30, 2024 and December 31, 2023:   Schedule of Investment <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 60%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">Balance - December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_eus-gaap--Investments_iS_c20230101__20231231_zvCdynmBNiWe" style="width: 14%; text-align: right" title="Investments, beginning">354,206</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--GainLossOnInvestments_c20230101__20231231_zIUoLm8QEjp" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">110,203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--Investments_iS_c20240101__20240630_zk71eaBE5k8e" style="text-align: right" title="Investments, beginning">464,409</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--GainLossOnInvestments_c20240101__20240630_zn0DBmTdjMec" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">33,864</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--Investments_iE_c20240101__20240630_ziHX9Dj6d3T7" style="border-bottom: Black 2.5pt double; text-align: right" title="Investments, ending">498,273</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   During the three months ended June 30, 2024 and 2023, we recognized a gain of $17,711 and $10,713, respectively.   During the six months ended June 30, 2024 and 2023, we recognized a gain of $33,864 and $43,742, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> 0.40<p id="xdx_899_eus-gaap--InvestmentTableTextBlock_zb0ao6hANPN6" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following is a summary of our investment at June 30, 2024 and December 31, 2023:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Investment</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 60%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">Balance - December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_980_eus-gaap--Investments_iS_c20230101__20231231_zvCdynmBNiWe" style="width: 14%; text-align: right" title="Investments, beginning">354,206</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--GainLossOnInvestments_c20230101__20231231_zIUoLm8QEjp" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">110,203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--Investments_iS_c20240101__20240630_zk71eaBE5k8e" style="text-align: right" title="Investments, beginning">464,409</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Gain on investment in CenterCom</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--GainLossOnInvestments_c20240101__20240630_zn0DBmTdjMec" style="border-bottom: Black 1.5pt solid; text-align: right" title="Gain on investment">33,864</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98C_eus-gaap--Investments_iE_c20240101__20240630_ziHX9Dj6d3T7" style="border-bottom: Black 2.5pt double; text-align: right" title="Investments, ending">498,273</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 3542061102034644093386449827317711107133386443742 Advertising Costs   Advertising costs are expensed as incurred. Advertising costs are included as a component of general and administrative expense in the consolidated statements of operations.   The Company recognized $11,044 and $16,528 in marketing and advertising costs during the three months ended June 30, 2024 and 2023, respectively.   The Company recognized $27,851 and $48,864 in marketing and advertising costs during the six months ended June 30, 2024 and 2023, respectively.   1104416528278514886 Stock-Based Compensation   The Company accounts for our stock-based compensation under ASC 718 “Compensation - Stock Compensation” using the fair value-based method. Under this method, compensation cost is measured at the grant date based on the value of the award and is recognized over the service period, which is usually the vesting period. This guidance establishes standards for the accounting for transactions in which an entity exchanges its equity instruments for goods or services. It also addresses transactions in which an entity incurs liabilities in exchange for goods or services that are based on the fair value of the entity’s equity instruments or that may be settled by the issuance of those equity instruments.   The Company uses the fair value method for equity instruments granted to non-employees and uses the Black-Scholes model for measuring the fair value of options.   The fair value of stock-based compensation is determined as of the date of the grant or the date at which the performance of the services is completed (measurement date) and is recognized over the vesting periods.   When determining fair value of stock-based compensation, the Company considers the following assumptions in the Black-Scholes model: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times

New Roman, Times, Serif; width: 0.5in">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Exercise price,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected dividends,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected volatility,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Risk-free interest rate; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif">●</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Expected life of option</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Stock Warrants   In connection with certain financing (debt or equity), consulting and collaboration arrangements, the Company may issue warrants to purchase shares of its common stock. The outstanding warrants are standalone instruments that are not puttable or mandatorily redeemable by the holder and are classified as equity awards. The Company measures the fair value of warrants issued for compensation using the Black-Scholes option pricing model as of the measurement date. However, for warrants issued that meet the definition of a derivative liability, fair value is determined based upon the use of a binomial pricing model.   Warrants issued in conjunction with the issuance of common stock are initially recorded at fair value as a reduction in additional paid-in capital of the common stock issued. All other warrants (for services) are recorded at fair value and expensed over the requisite service period or at the date of issuance if there is not a service period.   Basic and Diluted Earnings (Loss) per Share   Pursuant to ASC 260-10-45, basic earnings (loss) per common share is computed by dividing net income (loss) by the weighted average number of shares of common stock outstanding for the periods presented.   Diluted earnings per share is computed by dividing net income by the weighted average number of shares of common stock, common stock equivalents and potentially dilutive securities outstanding during the period.   Potentially dilutive common shares may consist of contingently issuable shares, common stock issuable upon the conversion of stock options and warrants (using the treasury stock method), and convertible debt. These common stock equivalents may be dilutive in the future.   In the event of a net loss, diluted loss per share is the same as basic loss per share since the effect of the potential common stock equivalents upon conversion would be anti-dilutive.   <p id="xdx_890_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_zUunHHe0e2bg" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0pt; text-align: justify">The following potentially dilutive equity securities outstanding as of June 30, 2024 and 2023 were as follows: Schedule of Diluted Net Income (Loss) Per Share <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%">Warrants</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zOKw86VFiu5k" style="width: 14%; text-align: right" title="Total common stock equivalents">3,619,278</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_z2iHh5mje0rh" style="width: 14%; text-align: right" title="Total common stock equivalents">5,622,292</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Stock options</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr9SJkciRcrb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zO1lKOORkIei" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">11,902</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total common stock equivalents</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630_zgayNX31c13i" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">3,740,554</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_988_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630_zIVsCoGJHqk3" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">5,634,194</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Warrants and stock options included as common stock equivalents represent those that are fully vested and exercisable. See Note 9.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Based on the potential common stock equivalents noted above at June 30, 2024, the Company has sufficient authorized shares of common stock (500,000,000) to settle any potential exercises of common stock equivalents.   <p id="xdx_89B_eus-

gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zT5h4ylj52Kf" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following table shows the computation of basic and diluted earnings per share for the three and six months ended June 30, 2024 and 2023: Schedule of Earnings per Share Basic and Diluted <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_494_20240401__20240630_zTHLKkSROKXd" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20230401__20230630_zHhUknzFuvX5" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20240101__20240630_zvNF1ojU98g8" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zTgW4GsKG25k" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td><td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Numerator</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left">

right">18,562,416</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">14,811,785</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--EarningsPerShareBasic_pid_zf3KR5XjhLl5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Earnings (loss) per share - basic</td><td style="padding-bottom: 2.5pt">$</td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.66</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt">$</td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.42</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt">$</td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.63</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.74</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--EarningsPerShareDiluted_pid_zO0Oy73Xr9j7" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Earnings (loss) per share - diluted</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.66</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.40</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.63</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.71</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <p id="xdx_890_eus-gaap--ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock_zUunHHe0e2bg" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following potentially dilutive equity securities outstanding as of June 30, 2024 and 2023 were as follows: Schedule of Diluted Net Income (Loss) Per Share <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%">Warrants</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_zOKw86VFiu5k" style="width: 14%; text-align: right" title="Total common stock equivalents">3,619,278</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--WarrantMember_z2iHh5mje0rh" style="width: 14%; text-align: right" title="Total common stock equivalents">5,622,292</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Stock options</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zr9SJkciRcrb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630__us-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis__us-gaap--EmployeeStockOptionMember_zQ1HKQORkIei" style="border-bottom: Black 1.5pt solid; text-align: right" title="Total common stock equivalents">11,902</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total common stock equivalents</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20240101__20240630_zgayNX31c13i" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">3,740,554</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_988_eus-gaap--AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount_pid_c20230101__20230630_zIVsCoGJHqk3" style="border-bottom: Black 2.5pt double; text-align: right" title="Total common stock equivalents">5,634,194</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 3619278562229212127611902374055456341945000000000<p id="xdx_89B_eus-gaap--ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock_zT5h4yIjS2Kf" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following table shows the computation of basic and diluted earnings per share for the three and six months ended June 30, 2024 and 2023:   Schedule of Earnings per Share Basic and Diluted <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_494_20240401__20240630_zTHLKkSROKXd" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20230401__20230630_zHhUknzFuvX5" style="vertical-align: bottom; font-weight: bold; text-align: center">Three Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_491_20240101__20240630_zvNF1ojU98g8" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zTgW4GsKG25k" style="vertical-align: bottom; font-weight: bold; text-align: center">Six Months
 Ended</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td

style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; vertical-align: bottom; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Numerator</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td> </td><td style="text-align: right">5,965,992</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">11,641,170</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td style="width: 12%; text-align: right">10,512,333</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"

New Roman, Times, Serif">)</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.74</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr><tr id="xdx_40C_eus-gaap--EarningsPerShareDiluted_pid_zO0Oy73Xr9j7" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Earnings (loss) per share - diluted</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.66</td><td style="padding-bottom: 2.5pt; text-align: left">)</td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.40</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">(0.63</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">0.71</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> -128657655965992-116411701051233319431549141910831856241614154163885383657622194315491507646618562416148117 85-0.660.42-0.630.74-0.660.40-0.630.71 Related Parties   Parties are considered to be related to the Company if the parties, directly or indirectly, control, are controlled by, or are under common control with the Company. Related parties also include principal owners of the Company, its management, members of the immediate families of principal owners of the Company and its management and other parties with which the Company may deal with if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   During the six months ended June 30, 2024 and 2023, respectively, the Company incurred expenses with related parties in the normal course of business totaling $83,178 as follows:</p> <p id="xdx_890_eus-gaap--ScheduleOfRelatedPartyTransactionsTableTextBlock_zyuQZY9N1PYc" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Related Party Expenses</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Related Party</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left; padding-bottom: 1.5pt">Carddawg Investments, Inc.</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_zJaExNaBeOZe" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_98B_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_fMQ____zOBrUIDCKnm9" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left">1</td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630_zocMpncHePtd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630_z9iGJBzNemue" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"> <tr style="vertical-align: top; text-align: justify"> <td id="xdx_F0B_zSSgu3zW4yU7" style="width: 15pt; text-align: right">1</td><td style="text-align: justify">- represents an affiliate of our Chief Executive Officer (Kevin Brian Cox)</td> </tr></table> <p id="xdx_8A4_zSkYws8hRslc" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">From time to time, the Company may use credit cards to pay corporate expenses, these credit cards are in the names of certain of the Company's officers and directors. These amounts are insignificant.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">See Note 6 for debt transactions with our Chief Executive Officer.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> 8317883178<p id="xdx_890_eus-gaap--ScheduleOfRelatedPartyTransactionsTableTextBlock_zyuQZY9N1PYc" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Related Party Expenses</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 90%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Related Party</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> </tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left; padding-bottom: 1.5pt">Carddawg Investments, Inc.</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_zJaExNaBeOZe" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_98B_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--CarddawgInvestmentsIncMember_fMQ____zOBrUIDCKnm9" style="border-bottom: Black 1.5pt solid; width: 14%; text-align: right" title="Carddawg Investments, Inc.">83,178</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left">1</td> </tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98E_eus-gaap--CostsAndExpensesRelatedParty_c20240101__20240630_zocMpncHePtd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--CostsAndExpensesRelatedParty_c20230101__20230630_z9iGJBzNemue" style="border-bottom: Black 2.5pt double; text-align: right" title="Total related party expenses">83,178</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> </tr> </table> <span

style="font-family: Times New Roman, Times, Serif; font-size: 10pt"> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td id="xdx_F0B_zSSgu3zW4yU7" style="width: 15pt; text-align: right">1</td><td style="text-align: justify">- represents an affiliate of our Chief Executive Officer (Kevin Brian Cox)</td> </tr></table>
8317883178831788317883178<p id="xdx_84D_eus-gaap--NewAccountingPronouncementsPolicyPolicyTextBlock_z8yGdCn0Tsc3" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Recent Accounting Standards   Changes to accounting principles are established by the FASB in the form of Accounting Standards Updates (“ASU’s”) to the FASB’s Codification. We consider the applicability and impact of all ASU’s on our consolidated financial position, results of operations, stockholders‘ equity, cash flows, or presentation thereof. Management has evaluated all recent accounting pronouncements issued through the date these financial statements were available to be issued and found no recent accounting pronouncements issued, but not yet effective accounting pronouncements, when adopted, will have a material impact on the consolidated financial statements of the Company, except as follows: In March 2022, the Financial Accounting Standards Board (the “FASB”) issued ASU 2022-02, Financial Instruments – Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures (“ASU 2022-02”), which eliminates the accounting guidance on troubled debt restructurings (“TDRs”) for creditors in ASC 310, Receivables (Topic 310), and requires entities to provide disclosures about current period gross write-offs by year of origination. Also, ASU 2022-02 updates the requirements related to accounting for credit losses under ASC 326, Financial Instruments – Credit Losses (Topic 326), and adds enhanced disclosures for creditors with respect to loan refinancings and restructurings for borrowers experiencing financial difficulty. ASU 2022-02 was effective for the Company January 1, 2023. This guidance was adopted on January 1, 2023. The adoption of ASU 2022-02 did not have a material impact on the Company’s consolidated financial statements.   There are various other updates recently issued, most of which represented technical corrections to the accounting literature or application to specific industries and are not expected to a have a material impact on our consolidated financial position, results of operations or cash flows.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_84B_eus-gaap--PriorPeriodReclassificationAdjustmentDescription_z7pxkK07j4ub" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Reclassifications   Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no material effect on the consolidated results of operations, stockholders‘ equity, or cash flows. <p id="xdx_805_eus-gaap--PropertyPlantAndEquipmentDisclosureTextBlock_zJfw7I9GOiU5" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Note 3 - Property and Equipment   Property and equipment consisted of the following: Schedule of Property and Equipment <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zuQ47ssS93W19" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231231_znWSvNMqY7K2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"> Estimated Useful Lives (Years) </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td></tr> <tr id="xdx_40C_eus-gaap--MachineryAndEquipmentGross_iI_maPPAEGzEQQ_zolUlhhxbFw6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Computer equipment and software</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">1,006,286</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">1,006,286</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="text-align: center; width: 14%"><span id="xdx_908_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240630__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--ComputerEquipmentMember__srt--RangeAxis__srt--MinimumMember_zyZp8GQTm6Y7" title="Property and equipment, estimated useful lives (years)">3 - <span id="xdx_905_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240630__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--ComputerEquipmentMember__srt--RangeAxis__srt--MaximumMember_zN2Es6Capyu1" title="Property and equipment, estimated useful lives (years)">5</td></tr> <tr id="xdx_406_eus-gaap--FurnitureAndFixturesGross_iI_maPPAEGzEQQ_zmLq2EUBAbxf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Furniture and fixtures</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">82,752</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">82,752</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt"><span id="xdx_903_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240630__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--FurnitureAndFixturesMember__srt--RangeAxis__srt--MinimumMember_zHVt2m1YtXZ1" title="Property and equipment, estimated useful lives (years)">5 - <span id="xdx_904_eus-gaap--PropertyPlantAndEquipmentUsefulLife_iI_dtY_c20240630__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--FurnitureAndFixturesMember__srt--RangeAxis__srt--MaximumMember_zWNvIfoDLrL1" title="Property and equipment, estimated useful lives (years)">7</td></tr> <tr id="xdx_401_eus-gaap--PropertyPlantAndEquipmentGross_iTI_mtPPAEGzEQQ_maPPAENzL5V_zMX0uGR5lRKh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Property and Equipment - gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,089,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,089,038</td><td style="text-align: left"> </td><td> </td> <td> </td></tr> <tr id="xdx_40F_eus-gaap--AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_iNI_di_msPPAENzL5V_z2VTf8eO7h4f" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated depreciation/amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(867,963</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(727,197</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_400_eus-gaap--PropertyPlantAndEquipmentNet_iTI_mtPPAENzL5V_zFRbXQbUbral" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Property and equipment - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">221,075</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"><span

style="font-family: Times New Roman, Times, Serif"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">361,841</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td></tr></table>   Depreciation and amortization expense for the three months ended June 30, 2024 and 2023 was $70,383, respectively.   Depreciation and amortization expense for the six months ended June 30, 2024 and 2023 was $140,766, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">These amounts are included as a component of general and administrative expenses in the accompanying consolidated statements of operations.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_897_eus-gaap--PropertyPlantAndEquipmentTextBlock_zPb2hMqL3dFb" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Property and equipment consisted of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Property and Equipment</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zuQ47sS93W19" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231231_znWSvNMqY7K2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"><p style="margin-top: 0; margin-bottom: 0">Estimated Useful</p> <p style="margin-top: 0; margin-bottom: 0">Lives (Years)</p></td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td> </td></tr> <tr id="xdx_40C_eus-gaap--MachineryAndEquipmentGross_iI_maPPAEGzEQQ_zolUlhhxbFw6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Computer equipment and software</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">1,006,286</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">1,006,286</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="text-align: center; width: 14%">3 - 5</td></tr> <tr id="xdx_406_eus-gaap--FurnitureAndFixturesGross_iI_maPPAEGzEQQ_zmLq2EUBAbxf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Furniture and fixtures</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">82,752</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">82,752</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">5 - 7</td></tr> <tr id="xdx_401_eus-gaap--PropertyPlantAndEquipmentGross_iTI_mtPPAEGzEQQ_maPPAENzL5V_zMX0uGR5lRKh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Property and Equipment - gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,089,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,089,038</td><td style="text-align: left"> </td><td> </td> <td> </td></tr> <tr id="xdx_40F_eus-gaap--AccumulatedDepreciationDepletionAndAmortizationPropertyPlantAndEquipment_iNI_di_msPPAENzL5V_z2VTf8eO7h4f" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated depreciation/amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(867,963</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(727,197</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_400_eus-gaap--PropertyPlantAndEquipmentNet_iTI_mtPPAENzL5V_zFRbXQbUbral" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Property and equipment - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">221,075</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">361,841</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td></tr> </table>
10062861006286P3YP5Y82752827525YP7Y10890381089038867963727197221075361841703837038314076614076 6 Note 4 - Intangibles   <p id="xdx_892_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zrjqwdJjghdl" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Intangibles consisted of the following: Schedule of Intangible Assets <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zTY16NWlfefg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"><span style="font-family: Times New

Roman, Times, Serif"> </td> <td colspan="2" id="xdx_492_20231231_z68GRbBPbhEk" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Estimated Useful
Lives (Years)</td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td> <td> </td></tr> <tr id="xdx_40D_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--ComputerSoftwareIntangibleAssetMember_z3xheK9taHHl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Proprietary Software</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">4,286,402</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">4,286,402</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center"><span id="xdx_909_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--ComputerSoftwareIntangibleAssetMember_zK8HHjsMIgij" title="Intangible assets, estimated useful lives (years)">7</td></tr> <tr id="xdx_401_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TradeNamesMember_zYmA5HBMp8u1" style="vertical-align: bottom; background-color: White"> <td>Tradenames/trademarks</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">617,474</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">617,474</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_90A_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TradeNamesMember_zEmxO0QY1F65" title="Intangible assets, estimated useful lives (years)">15</td></tr> <tr id="xdx_403_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--ECSMembershipAgreementMember_zwEW9wdPUrH1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">ECS membership agreement</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">465,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">465,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_907_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--ECSMembershipAgreementMember_z2SUh2DGWCAa" title="Intangible assets, estimated useful lives (years)">1</td></tr> <tr id="xdx_408_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zVO53PVgAqWj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Noncompetition agreement</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">201,389</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">201,389</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_906_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zReI6l0dfKX" title="Intangible assets, estimated useful lives (years)">2</td></tr> <tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_ztBmPUNu6Vx1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Customer Relationships</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">183,255</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">183,255</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">5</td></tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_maFLIANz9Ax_zEkJ79sWlkfk" style="vertical-align: bottom; background-color: White"> <td>Intangibles - gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,753,520</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,753,520</td><td style="text-align: left"> </td><td> </td> <td style="text-align: right"> </td></tr> <tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_di_msFLIANz9Ax_zDLGSUswww11" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(3,953,804</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(3,627,050</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: right; padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--FiniteLivedIntangibleAssetsNet_iTI_mtFLIANz9Ax_zWqDcTTRY7Xi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Intangibles - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,799,716</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,126,470</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td></tr> </table>   Amortization expense for the three months ended June 30, 2024 and 2023 was $163,377, respectively.   Amortization expense for the six months ended June 30, 2024 and 2023 was $326,754, respectively.   <p id="xdx_894_eus-gaap--ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock_z8vegvocUYNb" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Estimated amortization expense for each of the succeeding years is as follows: Schedule of Estimated Amortization Expenses <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; vertical-align: top; text-align: right">For the Years Ended December 31:</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zByAO5Vv9Uxi"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_40D_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear_iI_maFLIANzTPn_zrOodgGksNra" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; width: 82%">2024 (6 Months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td style="width: 14%; text-align: right">326,753</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_maFLIANzTPn_zQcKXpnEEGO4" style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">653,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_maFLIANzTPn_zeVpfOEPSkfc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">653,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_maFLIANzTPn_zpVeDoshy9eb" style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">2027</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">165,949</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsNet_iTI_mtFLIANzTPn_zhrtNaJgoKV1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,799,716</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A6_zbHDeiVsUOE2" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-bottom: 0pt"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_892_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsTableTextBlock_zrjqwdjjghdl" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Intangibles consisted of the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Intangible Assets</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zFY16NWlfefg" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231231_z68GRbBPbhEk" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Estimated Useful
Lives (Years)</td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_40D_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--ComputerSoftwareIntangibleAssetMember_z3xheK9taHHI" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Proprietary Software</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">4,286,402</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">4,286,402</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center"><span id="xdx_909_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--ComputerSoftwareIntangibleAssetMember_zK8HHjsMIgij" title="Intangible assets, estimated useful lives (years)">7</td></tr> <tr id="xdx_401_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TradeNamesMember_zYmA5HBMp8u1" style="vertical-align: bottom; background-color: White"> <td>Tradenames/trademarks</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">617,474</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">617,474</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_90A_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--TradeNamesMember_zEmxO0QY1F65" title="Intangible assets, estimated useful lives (years)">15</td></tr> <tr id="xdx_403_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--ECSMembershipAgreementMember_zwEW9wdPUrH1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">ECS membership agreement</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">465,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">465,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_907_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__custom--ECSMembershipAgreementMember_z2SUh2DGWCAa" title="Intangible assets, estimated useful lives (years)">1</td></tr> <tr id="xdx_408_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zVO53PVgAqWj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Noncompetition agreement</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">201,389</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">201,389</td><td style="text-align: left"> </td><td> </td> <td style="text-align: center"><span id="xdx_906_eus-gaap--AcquiredFiniteLivedIntangibleAssetsWeightedAverageUsefulLife_dtY_c20240101__20240630__us-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--NoncompeteAgreementsMember_zReI6l0dfKX" title="Intangible assets, estimated useful lives (years)">2</td></tr> <tr id="xdx_405_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--CustomerRelationshipsMember_ztBmPUNu6Vx1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Customer Relationships</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">183,255</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">183,255</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">5</td></tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsGross_iI_maFLIANz9Ax_zEkJ79sWlkfk" style="vertical-align: bottom; background-color: White"> <td>Intangibles - gross</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,753,520</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,753,520</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsAccumulatedAmortization_iNI_di_msFLIANz9Ax_zDLGSUswwwl1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(3,953,804</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">

 </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(3,627,050</td><td style="padding-bottom: 1.5pt; text-align: left">)</td> <td style="padding-bottom: 1.5pt"> </td> <td style="text-align: right; padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_401_eus-gaap--FiniteLivedIntangibleAssetsNet_iTI_mtFLIANz9Ax_zWqDcTTRY7Xi" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Intangibles - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,799,716</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,126,470</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: right; padding-bottom: 2.5pt"> </td></tr> </table>
4286402428640 2P7Y617474617474P15Y465000465000P1Y201389201389P2Y183255183255P5Y575352057535203953804362705017997162126470163377163377326754326 7 id="xdx_894_eus-gaap--ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock_z8vegvocUYNb" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Estimated amortization expense for each of the succeeding years is as follows: Schedule of Estimated Amortization Expenses <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; vertical-align: top; text-align: right">For the Years Ended December 31:</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zByAO5Vv9UXi"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr style="vertical-align: bottom"> <td style="vertical-align: top; text-align: right"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_40D_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseRemainderOfFiscalYear_iI_maFLIANzTPn_zrOodgGksNra" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; width: 82%">2024 (6 Months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">326,753</td> <td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_maFLIANzTPn_zQcKXpnEEGO4" style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">653,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_maFLIANzTPn_zeVpfOEPSkfc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">653,507</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearThree_iI_maFLIANzTPn_zpVeDoshy9eb" style="vertical-align: bottom; background-color: White"> <td style="vertical-align: top; text-align: right; padding-bottom: 1.5pt">2027</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">165,949</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--FiniteLivedIntangibleAssetsNet_iTI_mtFLIANzTPn_zhrtNaJgoKV1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="vertical-align: top; text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">1,799,716</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
3267536535076535071659491799716<p id="xdx_803_ecustom--InternalUseSoftwareDevelopmentCostsDisclosureTextBlock_zrmlvU3wCg14" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Note 5 – Internal Use Software Development Costs   <p id="xdx_89A_ecustom--ScheduleOfInternalUseOfSoftwareDevelopmentCostsTableTextBlock_zHCd2K4f2Xi4" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Internal Use Software Development Costs consisted of the following: Schedule of Internal Use Software Development Costs <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zWDDnGWvHkf6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231231_z02gCeyIgROc" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"> Estimated Useful Life (Years) </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td> </td></tr> <tr id="xdx_404_eus-gaap--CapitalizedComputerSoftwareGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_maCCSNzrbB_z5qlm560VNa7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Internal Use Software Development Costs</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">668,484</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">668,484</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">3</td></tr> <tr id="xdx_408_eus-gaap--CapitalizedComputerSoftwareAccumulatedAmortization_iNI_di_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_msCCSNzrbB_z0xptFO7OtO" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(240,474</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(129,060</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_409_eus-gaap--CapitalizedComputerSoftwareNet_iTI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_mtCCSNzrbB_zSsdUTBu7Nvh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Internal Use Software Development Costs - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">428,010</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">539,424</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td></tr> </table>   Costs incurred for Internal Use Software Development Costs   Management has determined that all costs incurred in 2023 ($281,304) related to internal use software development costs related to the application and infrastructure development stage were completed as of December 31, 2023. Amortization of these costs began in 2024. <p style="font: 10pt

Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Management determined that all costs incurred in 2022 ($387,180) related to internal use software development costs related to the application and infrastructure development stage which were completed as of December 31, 2022. Amortization of these costs began in 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p id="xdx_89B_ecustom--ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsTableTextBlock_z5CD2BKPb9ff" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following is a summary of our capitalized internal use software development costs at June 30, 2024 and December 31, 2023:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> Schedule of Capitalized Internal Use Software Development Costs</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">Balance - December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_980_eus-gaap--CapitalizedComputerSoftwareNet_iS_c20230101__20231231_zO3RD8emuq9k" style="width: 14%; text-align: right" title="Capitalized costs, beginning">387,180</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Capitalized costs</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--CapitalizedComputerSoftwareAdditions_c20230101__20231231_zlrUltTy5xPe" style="border-bottom: Black 1.5pt solid; text-align: right" title="Capitalized costs">281,304</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--CapitalizedComputerSoftwareNet_iS_c20240101__20240630_zc6JjeTlXdT" style="text-align: right" title="Capitalized costs, beginning">668,484</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">No activity</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--CapitalizedComputerSoftwareAdditions_c20240101__20240630_zwy8TO4SwI61" style="border-bottom: Black 1.5pt solid; text-align: right" title="Capitalized costs">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--CapitalizedComputerSoftwareNet_iE_c20240101__20240630_z9fQPoDEFfP2" style="border-bottom: Black 2.5pt double; text-align: right" title="Capitalized costs, ending">668,484</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   For the three months ended June 30, 2024 and 2023, amortization of internal use software development costs was $55,707 and $32,265, respectively.   For the six months ended June 30, 2024 and 2023, amortization of internal use software development costs was $111,414 and $64,530, respectively.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: center">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: center">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: center">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; text-align: center"> </p> <p id="xdx_896_eus-gaap--ScheduleOfFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_zNK6c7LCosYf" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Estimated amortization expense is as follows for the years ended December 31:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> Schedule of Estimated Amortization Expenses</p> <p style="font: 10pt Times New Roman, Times, Serif; 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background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">428,010</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <p id="xdx_89A_ecustom--ScheduleOfInternalUseOfSoftwareDevelopmentCostsTableTextBlock_zHCd2K4f2Xl4" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">Internal Use Software Development Costs consisted of the following: Schedule of Internal Use Software Development Costs <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Type</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zWDDnGWvHkj6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_492_20231231_z02gCeyIgROc" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"> Estimated Useful Life (Years) </td> </tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td> </td></tr> <tr id="xdx_404_eus-gaap--CapitalizedComputerSoftwareGross_iI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_maCCSNzrbB_z5qlm560VNa7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 48%; text-align: left">Internal Use Software Development Costs</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">668,484</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">668,484</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 14%; text-align: center">3</td></tr> <tr id="xdx_408_eus-gaap--CapitalizedComputerSoftwareAccumulatedAmortization_iNI_di_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_msCCSNzrbB_z0xptFO7OtO" style="vertical-align: bottom;

background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: accumulated amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(240,474</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(129,060</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_409_eus-gaap--CapitalizedComputerSoftwareNet_iTI_hus-gaap--FiniteLivedIntangibleAssetsByMajorClassAxis__us-gaap--SoftwareAndSoftwareDevelopmentCostsMember_mtCCSNzrbB_zSsdUTBu7Nvh" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Internal Use Software Development Costs - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">428,010</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">539,424</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td></tr> </table>
668484668484P3Y240474129060428010539424281304387180<p id="xdx_89B_ecustom--ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsTableTextBlock_z5CD2BKPb9ff" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0pt; margin-bottom: 0pt; margin-left: 0; text-align: justify">The following is a summary of our capitalized internal use software development costs at June 30, 2024 and December 31, 2023: Schedule of Capitalized Internal Use Software Development Costs <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">Balance - December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_980_eus-gaap--CapitalizedComputerSoftwareNet_iS_c20230101__20231231_zO3RD8emuq9k" style="width: 14%; text-align: right" title="Capitalized costs, beginning">387,180</td><td style="width: 1%; 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text-align: right">111,414</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths_iI_maFLIANzQP9_ziXF8JIVVuY8" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">222,828</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo_iI_maFLIANzQP9_zDqwguOZ4QF6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">2026</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">93,768</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FiniteLivedIntangibleAssetsNet_iTI_mtFLIANzQP9_zCjAykkVY9H9" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">428,010</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
1114142228289376842801 0 Note 6 – Debt   The following represents a summary of the Company's notes payable – SBA government, notes payable – related parties, and notes payable, key terms, and outstanding balances at June 30, 2024 and December 31, 2023, respectively: Notes Payable – SBA government   Economic Injury Disaster Loan ("EIDL")   During 2020, this program was made available to eligible borrowers in light of the impact of the COVID-19 pandemic and the negative economic impact on the Company's business. Proceeds from the EIDL were used for working capital purposes.   Installment payments, including principal and interest, are due monthly (beginning twelve (12) months from the date of the promissory note) in amounts ranging from $74 - $731/month. The balance of principal and interest is payable over the next thirty (30) years from the date of the promissory note. There are no penalties for prepayment. The EIDL Loan was not required to be refinanced by the PPP loan. <p id="xdx_890_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zwcCxI9JDKK1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Notes Payable   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">EIDL</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">EIDL</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Terms</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">SBA</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">SBA</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align:

center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Issuance dates of SBA loans</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zRZrRoahpqL8" style="text-align: center" title="Issuance dates of notes">May 2020</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zXgujhKNzJ5l" style="text-align: center" title="Issuance dates of notes">July 2020</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Term</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center">30 Years</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center">30 Years</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Maturity date</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zpZqYTorQNRl" style="text-align: center" title="Issuance dates of notes">May 2050</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_ze8BmwqmK4z5" style="text-align: center" title="Issuance dates of notes">July 2050</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: left">Interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: center">3.75%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: center"><span id="xdx_902_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zGO8k9i9Q4O6" title="Interest rate">3.75%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Collateral</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zN4kdTjgz7nd" style="text-align: center" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zFOHecgYIiyh" style="text-align: center" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Default interest rate</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zcNFMKTFpoEb" style="text-align: center" title="Default interest rate">26%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center" title="Collateral"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Warrants issued as debt discount/issue costs</td><td> </td><td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zd3vttaEpiX4" style="text-align: center" title="Warrants issued as debt discount/issue costs">36,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center" title="Collateral"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2022</td><td> </td> <td style="text-align: left">$</td><td id="xdx_982_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zsFzqCW6djei" style="text-align: right" title="Issuance dates of notes">145,922</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zdsS5ZjeGeX5" style="text-align: right" title="Issuance dates of notes">328,924</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231_zawKEeSQAg11" style="text-align: right" title="Issuance dates of notes">474,846</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zFGL3b95IIbd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(3,928</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zOVacHEGVMJ" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(10,395</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231_zL9gsIxb8WHg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(14,323</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_z1kEYlmWWUR9" style="text-align: right" title="Issuance dates of notes">141,994</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zTTfRgEqYaV3" style="text-align: right" title="Issuance dates of notes">318,529</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630_zrXvyrGFzxR8" style="text-align: right" title="Issuance dates of notes">460,523</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Interest expense adjustment - SBA loans</td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zNrm9VTyYIZh" style="text-align: right" title="Interest expene adjustment">5,487</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zEC4Fr362424" style="text-align: right" title="Interest expene adjustment">14,263</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630_zMpz0hLQ0ls5" style="text-align: right" title="Interest expene adjustment">19,750</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zbvUwFnLv2H3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,872</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zOvAv3kREF9I" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(3,643</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630_z1D4cXrqdt3h" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(5,515</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Reclassification of principal into one single note</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zSTLxZdbb6Eg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Reclassification of principal into one single note">4,584,563</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Reclassification of accrued interest payable into one single note</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zegGOsvLpAXl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zk53Nnz0xYzi" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">145,609</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zTcFC9NmqHd9" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">329,149</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630_zgnWFlTbyQGc" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">474,758</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> <p id="xdx_8A1_z9XKs4uWyA57" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_891_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z0BJOgJTzWp7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Notes Payable – Related Parties </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Notes Payable </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following is a summary of the Company's Notes Payable – Related Parties:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 44%">Balance – December 31, 2022</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zGZkZfwUa1B8" style="width: 10%; text-align: right" title="Notes Payable, beginning">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZ4aL1Ad74o8" style="width: 10%; text-align: right" title="Notes Payable, beginning">5,134,563</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98E_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zeWgvHCX6j3k" style="width: 10%; text-align: right" title="Notes Payable, beginning">467,385</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zRxLAs2ZZdl6" style="width: 10%; text-align: right" title="Notes Payable, beginning">5,601,948</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zyFMoRqs0Dnl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">

</td><td id="xdx_981_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zrecLg5hDEI9" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(550,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zKZ9j9mwy2Ij" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(467,385</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z2onNF030aEl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,017,385</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zgmTaUpafHQg" style="text-align: right" title="Notes Payable, beginning">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zxQaveU75ER9" style="text-align: right" title="Notes Payable, beginning">4,584,563</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zI39kgnwyYXg" style="text-align: right" title="Notes Payable, beginning">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zFYa4YWSNRtl" style="text-align: right" title="Notes Payable, beginning">4,584,563</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Reclassification of principal into one single note</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zIYXuRE6YNq4" style="text-align: right" title="Reclassification of principal into one single note">4,584,563</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZlWSuz1F5O5" style="text-align: right" title="Reclassification of principal into one single note">(4,584,563</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____ziEwyEEPFUwl" style="text-align: right" title="Reclassification of principal into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--ReclassificationOfPrincipal_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z1a27lihNLK3" style="text-align: right" title="Reclassification of principal into one single note">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Reclassification of accrued interest payable into one single note</td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zuMmpLLHdwAi" style="text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____znuisJdaW3K8" style="text-align: right" title="Reclassification of accrued interest payable into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zS4MEW3wR1q6" style="text-align: right" title="Reclassification of accrued interest payable into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zC6tNwSniwc6" style="text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zfTioJaspy06" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(746,104</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____z0W7LZZnQ0qk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zrytFtAmESUb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zKPs8dC2JCZk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(746,104</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZTI5gy011x7" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zWCWoMQzq8E" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zEVQgK6mdIPc" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z1APVyoJOUC9" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right"><span style="font-family: Times

New Roman, Times, Serif; font-size: 10pt"><b id="xdx_F02_zZyKzfHc5LOj">1</td><td style="text-align: justify">Activity is with the Company's Chief Executive Officer and Board Member (Kevin Brian Cox).</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">At December 31, 2023, of the total $4,584,563 due, the Company owed $558,150 that had not been repaid (due December 31, 2023), the balance of $4,026,413 was due December 31, 2024. The Chief Executive Officer waived any events of default as of December 31, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On March 12, 2024, as approved by the Audit Committee, the Company consolidated all remaining outstanding principal ($4,584,563) and accrued interest payable ($498,991) into one note totaling $5,083,554. This note bears interest at 10% (with a default interest rate of 15%) and will be repaid ratably over a period of 36 months aggregating $5,905,427 in total payments to be made (inclusive of interest). Each monthly payment will be $164,039. The note is unsecured. The Note is expected to be repaid in full by December 2026.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right"><b id="xdx_F0F_zL2lGqcNbyg7">2</td><td style="text-align: justify">Activity was with David May, who is a Board Member. The note of $467,385 and related accrued interest of $63,641 (aggregate $531,026) was repaid in 2023. The note bore interest at 10% and was unsecured.</td></tr></table> <p id="xdx_8A4_zzJUkyWf4x9i" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_897_ecustom--ScheduleOfNotesPayableRelatedPartiesTableTextBlock_zv9HaJ7XusGj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following is a detail of the Company's Notes Payable - Related Parties:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Notes Payable - Related Parties</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td colspan="23" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable - Related Parties</td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold; vertical-align: bottom">Note Holder</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Issue Date</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Maturity Date</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Interest Rate</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Default Interest Rate</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Collateral</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center; width: 10%">Note #1</td><td style="width: 2%"> </td> <td style="width: 12%; text-align: center">December 31, 2023</td><td style="width: 2%"> </td> <td style="width: 12%; text-align: center">December 31, 2026</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 8%; text-align: right">10.00</td><td style="width: 1%; text-align: left">%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 8%; text-align: right">15.00</td><td style="width: 1%; text-align: left">%</td> <td style="width: 2%"> </td> <td style="width: 12%; text-align: center">None</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_983_eus-gaap--NotesPayable_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zVJNynZfuH63" style="width: 8%; text-align: right" title="Note payables - related parties">4,337,450</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--NotesPayable_iI_c20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zLXgnOzVEmj9" style="width: 8%; text-align: right" title="Note payables - related parties"></td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1.5pt">Note #2</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">10.00</td><td style="padding-bottom: 1.5pt; text-align: left">%</td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="text-align: right">0.00</td><td style="padding-bottom: 1.5pt; text-align: left">%</td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt"><span style="font-family: Times New Roman, Times,

Serif">None</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--NotesPayable_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zscvJDrz14R8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Note payables - related parties">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_982_eus-gaap--NotesPayable_iI_c20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zWtMzJ97lwQ1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Note payables - related parties">4,584,563</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td><td> </td> <td> </td><td id="xdx_98D_eus-gaap--NotesPayable_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zZnDjixxGKnh" style="text-align: right" title="Note payables - related parties">4,337,450</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--NotesPayable_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zndLQoB0Fse5" style="text-align: right" title="Note payables - related parties">4,584,563</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: center; padding-bottom: 1.5pt">Short Term</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--NotesPayableCurrent_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zdsS0nGfsM5c" style="border-bottom: Black 1.5pt solid; text-align: right" title="Short term">1,606,654</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--NotesPayableCurrent_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z5PolwfJWDF" style="border-bottom: Black 1.5pt solid; text-align: right" title="Short term">4,584,563</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td><td> </td> <td> </td><td> </td> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt">Long Term</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--LongTermNotesPayable_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_ztqCKXWo07i3" style="border-bottom: Black 2.5pt double; text-align: right" title="Long term">2,730,796</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98C_eus-gaap--LongTermNotesPayable_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zbnXNjCauffc" style="border-bottom: Black 2.5pt double; text-align: right" title="Long term">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr>
</table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_89D_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--LongtermDebtTypeAxis__custom--NotesPayableMember_z4Mc1XkmIft7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Notes Payable Schedule of Notes Payable <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 95%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold">1</td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2</td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">3</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Terms</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Note Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Issuance dates of notes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90F_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zJ3sIQVJj822" title="Issuance dates of notes">April/May 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_905_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zooB36ZvVvha" title="Issuance dates of notes">March 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td style="text-align: center"><span id="xdx_90D_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____z3U10WYZCiN8" title="Issuance dates of notes">2022</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Maturity date</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_901_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___z9IneyzO4B51" title="Maturity date">October/November 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_902_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zfBqERoH0Hzc" title="Maturity date">March 2023</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90C_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____za9N1nFODfZk" title="Maturity date">2025</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 30%; text-align: left">Interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_986_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zIxosRPxGUq2" style="vertical-align: bottom; width: 22%; text-align: center" title="Interest rate">19%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_987_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zJ7rFT37FBaf" style="vertical-align: bottom; width: 12%; text-align: center" title="Interest rate">19%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="vertical-align: bottom; width: 1%; text-align: center"> </td><td id="xdx_98D_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____z9m9aMFMADBl" style="vertical-align: bottom; width: 10%; text-align: center" title="Interest rate">1%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 10%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Default interest rate</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zXDjLF0LrlP1" style="vertical-align: bottom; text-align: center" title="Default interest rate">26%</td><td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zucDD6AOj9c" style="vertical-align: bottom; text-align: center" title="Default interest rate">26%</td><td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zzW6NLL9rinb" style="vertical-align: bottom; text-align: center" title="Default interest rate">0%</td><td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Collateral</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90F_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zRKstjS9IMN6" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90B_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zyGTTPjUkbNf" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_908_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zfYMrYbJKpQi" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Warrants issued as debt discount/issue costs</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zyBcwh8vJUo7" style="vertical-align: bottom; text-align: center" title="Warrants issued as debt discount/issue costs">36,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zDjs965ACuBj" style="vertical-align: bottom; text-align: center" title="Warrants issued as debt discount/issue costs">15,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="vertical-align: bottom; text-align: center">N/A</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Balance - December 31, 2022</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zCrnSKS8jluk" style="text-align: right" title="Beginning balance">1,100,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zsIJmQ8izCT4" style="text-align: right" title="Beginning balance">400,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zc9JsYdS5rQd" style="text-align: right" title="Beginning balance"><span style="font-family: Times New Roman, Times,

Serif">95,167</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zXfvZSfzUWKe" style="text-align: right" title="Beginning balance">1,595,167</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__z4R30k1Jyjdb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,100,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zQ6E4nITT7c8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(400,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zvt7ZMqilhV3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(95,167</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z7gE0ImEVjtc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,595,167</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 2.5pt">Balance - December 31, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zJHfiV1HUlZ2" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance"></td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zhzZbqwBR7Ok" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zdWc0nyLQnHc" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z3ZGivNodoad" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">1-</td><td style="text-align: justify">These notes were issued with <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_if_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z0rBq8vBHKU6" style="font-family: Times New Roman, Times, Serif; font-size: 10pt">36,000, three (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90B_eus-gaap--WarrantsAndRightsOutstandingTerm_if_dtY_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zBQ5y5lOETyl" style="font-family: Times New Roman, Times, Serif; font-size: 10pt">3) year warrants, which have been reflected as debt issue costs and are amortized over the life of the debt.</td> </tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">2-</td><td style="text-align: justify"> These notes were issued with <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_if_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z3M9pnSlDLn1" title="Additional issued">15,000, three (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_902_eus-gaap--WarrantsAndRightsOutstandingTerm_if_dtY_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z5oT8KVCeRYe" title="Warrants term">3) year warrants, which have been reflected as debt issue costs and were amortized over the life of the debt. Additionally, in September 2022, the Company issued <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_if_c20220930__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zKtSsnLuOt23" title="Additional issued">12,000, three (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90E_eus-gaap--WarrantsAndRightsOutstandingTerm_if_dtY_c20220930__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zSRQT9ri4uP5" title="Warrants term">3) year warrants, which have been treated as interest expense in connection with extending the maturity date for notes totaling $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_902_eus-gaap--InterestExpense_c20230101__20230331__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zn3uIJE2WeRg" title="Interest expenses">400,000 to March 2023. In October 2022, the Company repaid $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90F_eus-gaap--RepaymentsOfNotesPayable_c20221001__20221031__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zxFfJRfJYtN8" title="Repayments of notes payable">100,000.</td> </tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">3 </td><td style="text-align: justify"> This loan, originally a PPP loan, was refinanced in 2022 and was extended from October 2021 to March 2025. Monthly payments were $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90D_eus-gaap--DebtInstrumentPeriodicPayment_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember_zCU1d2LUGHk1" title="Debt instrument, monthly payment">3,566 per month. In 2023, the remaining balance of the note was repaid in full.</td> </tr></table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Debt Maturities   The following represents the maturities of the Company's various debt arrangements for each of the five (5) succeeding years and thereafter as follows: Schedule of Debt Maturities <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right">For the Year Ended December 31, </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_4B4_us-gaap--LongtermDebtTypeAxis_custom--NotesPayableRelatedPartiesMember_zwFcRdnoE85i" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable - Related Parties</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"><span style="font-family: Times New Roman,

Times, Serif"> </td> <td colspan="2" id="xdx_4B1_us-gaap--LongtermDebtTypeAxis_custom--NotesPayableSBAGovernmentMember_zhdOZxGWcLt1" style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold">Notes Payable - SBA Government</td> <td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_4B3_zklNE0QvxHii" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td></tr> <tr id="xdx_43F_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear_iI_ziK5tLIovmKl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 24%; text-align: right">2024 (6 Months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 22%; text-align: right">781,795</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 21%; text-align: right">5,310</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 21%; text-align: right">787,105</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_437_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths_iI_ziEHZ3iAnVni" style="vertical-align: bottom; background-color: White"> <td style="text-align: right">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,689,367</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,043</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,700,410</td><td style="text-align: left"> </td></tr> <tr id="xdx_43D_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo_iI_zYq3ZnAtGWt2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,866,288</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,461</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,877,749</td><td style="text-align: left"> </td></tr> <tr id="xdx_43E_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree_iI_zmJY4W2CUtvd" style="vertical-align: bottom; background-color: White"> <td style="text-align: right">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,902</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,902</td><td style="text-align: left"> </td></tr> <tr id="xdx_43B_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour_iI_zQDI6UnSCyH9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,308</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,308</td><td style="text-align: left"> </td></tr> <tr id="xdx_433_c20240630_ecustom--LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFour_iI_zX3zmndx81Ee" style="vertical-align: bottom; background-color: White"> <td style="text-align: right; padding-bottom: 1.5pt">Thereafter</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">422,734</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">422,734</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_43E_c20240630_eus-gaap--LongTermDebt_iI_zeDFsUTL2QHF" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">474,758</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,812,208</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   74731<p id="xdx_890_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zwcCxI9JDKK1" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Notes Payable   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">EIDL</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">EIDL</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Terms</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">SBA</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">SBA</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Issuance dates of SBA loans</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zRZrRoahpqL8" style="text-align: center" title="Issuance dates of notes">May 2020</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zXgujhKNzJ5l" style="text-align: center" title="Issuance dates of notes"><span style="font-family: Times New Roman, Times, Serif;

font-size: 10pt">July 2020</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Term</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: center">30 Years</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center">30 Years</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Maturity date</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zpZqYTorQNRl" style="text-align: center" title="Issuance dates of notes">May 2050</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_ze8BmwqmK4z5" style="text-align: center" title="Issuance dates of notes">July 2050</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: left">Interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: center">3.75%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: center"><span id="xdx_902_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zGO8k9i9Q4O6" title="Interest rate">3.75%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Collateral</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zN4kdTjgz7nd" style="text-align: center" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zFOHecqYiiyh" style="text-align: center" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Default interest rate</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zcNFMKTFpoEb" style="text-align: center" title="Default interest rate">26%</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center" title="Collateral"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Warrants issued as debt discount/issue costs</td><td> </td><td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zd3vttaEpiX4" style="text-align: center" title="Warrants issued as debt discount/issue costs">36,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center" title="Collateral"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2022</td><td> </td> <td style="text-align: left">$</td><td id="xdx_982_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zsFzqCW6djei" style="text-align: right" title="Issuance dates of notes">145,922</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zds55ZjeGeX5" style="text-align: right" title="Issuance dates of notes">328,924</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231_zawKEeSQAg11" style="text-align: right" title="Issuance dates of notes">474,846</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zFGL3b95Hbd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(3,928</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zOVacHEGVMJ" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(10,395</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231_zL9gsIxb8WHg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(14,323</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2023</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_z1kEYlmWWUR9" style="text-align: right" title="Issuance dates of notes">141,994</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zTffRgEqYaV3" style="text-align: right" title="Issuance dates of notes">318,529</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630_zrXvyrGFzxR8" style="text-align: right" title="Issuance dates of notes">460,523</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Interest expense adjustment - SBA loans</td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zNrm9VTyYIZh" style="text-align: right" title="Interest expene adjustment">5,487</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zEC4Fr362424" style="text-align: right" title="Interest expene adjustment">14,263</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_980_eus-gaap--DebtInstrumentPeriodicPaymentInterest_c20240101__20240630_zMpz0hLQ0ls5" style="text-align: right" title="Interest expene adjustment"><span style="font-family: Times

New Roman, Times, Serif">19,750</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zbvUwFnLv2H3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,872</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zOvAv3kREF9l" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(3,643</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98E_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630_z1D4cXrqdt3h" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(5,515</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 1.5pt">Reclassification of principal into one single note</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zSTLxZdbb6Eg" style="border-bottom: Black 1.5pt solid; text-align: right" title="Reclassification of principal into one single note">4,584,563</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td></tr><tr style="display: none; vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 1.5pt">Reclassification of accrued interest payable into one single note</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zegGOsvLpAXl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanMember_zk53Nnz0xYzi" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">145,609</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--DebtInstrumentAxis__custom--EconomicInjuryDisasterLoanOneMember_zTcFC9NmqHd9" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">329,149</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630_zgnWFlTbyQGc" style="border-bottom: Black 2.5pt double; text-align: right" title="Issuance dates of notes">474,758</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> May 2020July 2020P30YP30YMay 2050July 20500.03750.0375UnsecuredUnsecured0.263600014592232892447484639281039514323141994318529460523548714263197501872364355154584563498991145609329149474,758 id="xdx_891_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z0BJOgJTzWp7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Notes Payable – Related Parties </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Notes Payable </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following is a summary of the Company's Notes Payable - Related Parties:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"><tr style="vertical-align: bottom"><td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td><td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td><td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">1</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td><td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td><td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="width: 44%">Balance - December 31, 2022</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_986_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zGZkZfwUa1B8" style="width: 10%; text-align: right" title="Notes Payable, beginning">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZ4aL1Ad74o8" style="width: 10%; text-align: right" title="Notes Payable, beginning">5,134,563</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98E_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zeWgvHCX6j3k" style="width: 10%; text-align: right" title="Notes Payable, beginning">467,385</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zRxLAs2ZZdl6" style="width: 10%; text-align: right" title="Notes Payable, beginning">5,601,948</td><td style="width: 1%; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zyFMoRqs0Dnl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zrecLg5hDEI9" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(550,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMg____zKZ9j9mwy2lj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(467,385</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z2onNF030aEl" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,017,385</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td>Balance - December 31, 2023</td><td> </td><td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zgmTaUpafHOg" style="text-align: right" title="Notes Payable, beginning">-</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_983_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--

ChiefExecutiveOfficerAndBoardMemberTwoMember_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_fMQ____zxQaveU75ER9" style="text-align: right" title="Notes Payable, beginning">4,584,563</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember_us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_fMq____zI39kgnwyYXg" style="text-align: right" title="Notes Payable, beginning">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_eus-gaap--DebtInstrumentCarryingAmount_iS_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis_us-gaap--RelatedPartyMember_zFYa4YWSNRtI" style="text-align: right" title="Notes Payable, beginning">4,584,563</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Reclassification of principal into one single note</td><td> </td> <td style="text-align: left"> </td><td id="xdx_988_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zIYXuRE6YNq4" style="text-align: right" title="Reclassification of principal into one single note">4,584,563</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZlWSuz1F5O5" style="text-align: right" title="Reclassification of principal into one single note">(4,584,563</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_ecustom--ReclassificationOfPrincipal_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMq____ziEwyEEPFUwI" style="text-align: right" title="Reclassification of principal into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--ReclassificationOfPrincipal_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z1a27lihNLK3" style="text-align: right" title="Reclassification of principal into one single note">-</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Reclassification of accrued interest payable into one single note</td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zuMmpLLHdwAi" style="text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____znuisJdaW3K8" style="text-align: right" title="Reclassification of accrued interest payable into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMq____zS4MEW3wR1q6" style="text-align: right" title="Reclassification of accrued interest payable into one single note">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_ecustom--ReclassOfAccruedInterestPayable_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zC6tNwSniwc6" style="text-align: right" title="Reclassification of accrued interest payable into one single note">498,991</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zfTioJaspy06" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(746,104</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____z0W7LZZnQ0qk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_984_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMq____zrytFtAmESUb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zKPs8dC2JGZk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(746,104</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zZTI5gy011x7" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--ChiefExecutiveOfficerAndBoardMemberTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMQ____zWCWoMQzq8E" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__srt--TitleOfIndividualAxis__custom--BoardMemberMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_fMq____zEVQgK6mdIPc" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98A_eus-gaap--DebtInstrumentCarryingAmount_iE_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z1APVyoJOUC9" style="border-bottom: Black 2.5pt double; text-align: right" title="Notes Payable, ending">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right"><b id="xdx_F02_zZyKzfHc5LOj">1</td><td style="text-align: justify">Activity is with the Company's Chief Executive Officer and Board Member (Kevin Brian Cox). </td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">At December 31, 2023, of the total $4,584,563 due, the Company owed $558,150 that had not been repaid (due December 31, 2023), the balance of $4,026,413 was due December 31, 2024. The Chief Executive Officer waived any events of default as of December 31, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">On March 12, 2024, as approved by the Audit Committee, the Company consolidated all remaining outstanding principal ($4,584,563) and accrued interest payable ($498,991) into one note totaling $5,083,554. This note bears interest at 10% (with a default interest rate of <span id="xdx_905_eus-gaap--

DebtInstrumentInterestRateDuringPeriod_pid_dp_c20240312__20240312__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--KevinBrianCoxMember_zrQkdIUDhhz7" title="Debt instrument default interest rate">15%) and will be repaid ratably over a period of 36 months aggregating $5,905,427 in total payments to be made (inclusive of interest). Each monthly payment will be $<span id="xdx_908_eus-gaap--DebtInstrumentPeriodicPayment_c20240312__20240312__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--KevinBrianCoxMember_zAuloLWOsTgg" title="Debt instrument monthly payments">164,039. The note is unsecured. The Note is expected to be repaid in full by December 2026.   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">2</td><td style="text-align: justify">Activity was with David May, who is a Board Member. The note of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90F_eus-gaap--DebtInstrumentCarryingAmount_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DavidMayMember_z9ID5rkMBtw3" title="Long term debt, gross">467,385 and related accrued interest of $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_904_eus-gaap--DebtInstrumentIncreaseAccruedInterest_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DavidMayMember_zGe7tU7VBaVh" title="Accrued interest">63,641 (aggregate $<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_901_eus-gaap--RepaymentsOfRelatedPartyDebt_c20240101__20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DavidMayMember_ziDBmstCX6c4" title="Repayments of related party debt">531,026) was repaid in 2023. The note bore interest at <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpIChQYXJlbnRoZXRpY2FsKQA_" id="xdx_90B_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__custom--DavidMayMember_zv4rQPiwR455" title="Interest rate">10% and was unsecured.</td></tr></table>

513456346738556019485500004673851017385458456345845634584563-458456349899149899174610474610443374504337450458456355815040264134584563498991508355 40.100.15P36M590542716403946738563641531026 0.10

The following is a detail of the Company's Notes Payable - Related Parties:

Schedule of Notes Payable - Related Parties

<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%">
<tr style="vertical-align: bottom">
<td colspan="23" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable - Related Parties</td></tr>
<tr style="vertical-align: bottom">
<td style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold; vertical-align: bottom">Note Holder</td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Issue Date</td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Maturity Date</td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Interest Rate</td>
<td style="padding-bottom: 1.5pt; font-weight: bold"> </td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Default Interest Rate</td>
<td style="padding-bottom: 1.5pt; font-weight: bold"> </td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Collateral</td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td>
<td style="padding-bottom: 1.5pt; font-weight: bold"> </td>
<td style="font-weight: bold; padding-bottom: 1.5pt"> </td>
<td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">December 31, 2023</td>
<td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)">
<td style="text-align: center; width: 10%">Note #1</td>
<td style="width: 2%"> </td>
<td style="width: 12%; text-align: center"><span id="xdx_906_eus-gaap--DebtInstrumentIssuanceDate1_dd_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zTdBhDPvhuPl" title="Issue Date">December 31, 2023</td>
<td style="width: 2%"> </td>
<td style="width: 12%; text-align: center"><span id="xdx_90F_eus-gaap--DebtInstrumentMaturityDate_dd_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zITfmR47Dgd3" title="Maturity Date">December 31, 2026</td>
<td style="width: 2%"> </td>
<td style="width: 1%; text-align: left"> </td>
<td style="width: 8%; text-align: right"><span id="xdx_90C_eus-gaap--DebtInstrumentInterestRateDuringPeriod_dp_uPure_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zZVyJ4LRQTx7" title="Interest Rate">10.00</td>
<td style="width: 1%; text-align: left">%</td>
<td style="width: 2%"> </td>
<td style="width: 1%; text-align: left"> </td>
<td style="width: 8%; text-align: right"><span id="xdx_90E_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zOPkY37aWjx8" title="Default Interest Rate">15.00</td>
<td style="width: 1%; text-align: left">%</td>
<td style="width: 2%"> </td>
<td style="width: 12%; text-align: center">None</td>
<td style="width: 2%"> </td>
<td style="width: 1%; text-align: left">$</td>
<td id="xdx_983_eus-gaap--NotesPayable_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zVJNynZfuH63" style="width: 8%; text-align: right" title="Note payables - related parties">4,337,450</td>
<td style="width: 1%; text-align: left"> </td>
<td style="width: 2%"> </td>
<td style="width: 1%; text-align: left">$</td>
<td id="xdx_98B_eus-gaap--NotesPayable_iI_c20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zLXgnOzVEmj9" style="width: 8%; text-align: right" title="Note payables - related parties"></td>
<td style="width: 1%; text-align: left"> </td></tr>
<tr style="vertical-align: bottom; background-color: White">
<td style="text-align: center; padding-bottom: 1.5pt">Note #2</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="text-align: center; padding-bottom: 1.5pt"><span id="xdx_90D_eus-gaap--DebtInstrumentIssuanceDate1_dd_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zWEdtg9Ot7ik" title="Issue Date">December 31, 2022</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="text-align: center; padding-bottom: 1.5pt"><span id="xdx_906_eus-gaap--DebtInstrumentMaturityDate_dd_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z5ru2CwbJ9Q2" title="Maturity Date">December 31, 2023</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="text-align: left"> </td>
<td style="text-align: right"><span id="xdx_90B_eus-gaap--DebtInstrumentInterestRateDuringPeriod_dp_uPure_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zXuEVU25RWS3" title="Interest Rate">10.00</td>
<td style="padding-bottom: 1.5pt; text-align: left">%</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="padding-bottom: 1.5pt; text-align: left"> </td>
<td style="text-align: right"><span id="xdx_902_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zMZht2qzU4gl" title="Default Interest Rate">0.00</td>
<td style="padding-bottom: 1.5pt; text-align: left">%</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="text-align: center; padding-bottom: 1.5pt">None</td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="border-bottom: Black 1.5pt solid; text-align: left"> </td>
<td id="xdx_980_eus-gaap--NotesPayable_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zscvJDrz14R8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Note payables - related parties"></td>
<td style="padding-bottom: 1.5pt; text-align: left"> </td>
<td style="padding-bottom: 1.5pt"> </td>
<td style="border-bottom: Black 1.5pt solid; text-align: left"> </td>
<td id="xdx_982_eus-gaap--NotesPayable_iI_c20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zWtMzJ97lwQ1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Note payables - related parties">4,584,563</td>
<td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
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family: Times New Roman, Times, Serif"> </td><td id="xdx_98D_eus-gaap--NotesPayable_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zZnDjixxGKnh" style="text-align: right" title="Note payables - related parties">4,337,450</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_989_eus-gaap--NotesPayable_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zndLQoB0Fse5" style="text-align: right" title="Note payables - related parties">4,584,563</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt"> </td><td id="xdx_98D_eus-gaap--NotesPayableCurrent_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_z5PolwfJWDF" style="border-bottom: Black 1.5pt solid; text-align: right" title="Short term">4,584,563</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: center; padding-bottom: 2.5pt">Long Term</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--LongTermNotesPayable_iI_c20240630__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_ztqCKXWo07t3" style="border-bottom: Black 2.5pt double; text-align: right" title="Long term">2,730,796</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98C_eus-gaap--LongTermNotesPayable_iI_c20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--RelatedPartyMember_zbnXNjCauffc" style="border-bottom: Black 2.5pt double; text-align: right" title="Long term"></td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 2023-12-312026-12-310.10000.150043374502022-12-312023-12-310.10000.0000458456343374504584563160665445845632730796<p id="xdx_89D_eus-gaap--ScheduleOfDebtInstrumentsTextBlock_hus-gaap--LongtermDebtTypeAxis__custom--NotesPayableMember_z4Mc1XkmIft7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Notes Payable Schedule of Notes Payable <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 95%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">1</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">2</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">3</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Terms</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Note Payable</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Issuance dates of notes</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90F_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zJ3sIQVJj822" title="Issuance dates of notes">April/May 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_905_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zooB36ZvVvha" title="Issuance dates of notes">March 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90D_ecustom--DebtInstrumentIssuanceDateOfNotes_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____z3U10WYZCiN8" title="Issuance dates of notes">2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Maturity date</td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_901_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__z9IneyzO4BS1" title="Maturity date">October/November 2022</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_902_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zfBqERoH0Hzc" title="Maturity date">March 2023</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90C_eus-gaap--DebtInstrumentMaturityDateDescription_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____za9N1nFODfZk" title="Maturity date">2025</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 30%; text-align: left">Interest rate</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_986_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--

LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zIxosRPxGUq2" style="vertical-align: bottom; width: 22%; text-align: center" title="Interest rate">19%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td id="xdx_987_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zJ7rFT37FBaf" style="vertical-align: bottom; width: 12%; text-align: center" title="Interest rate">19%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td><td style="vertical-align: bottom; width: 1%; text-align: center"> </td><td id="xdx_98D_eus-gaap--DebtInstrumentInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____z9m9aMFMADBl" style="vertical-align: bottom; width: 10%; text-align: center" title="Interest rate">1%</td><td style="width: 1%; text-align: left"></td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 10%; text-align: right"> </td><td style="width: 1%; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">Default interest rate</td><td> </td><td style="text-align: left"> </td><td id="xdx_982_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_pid_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0___zXDjLF0LrlP1" style="vertical-align: bottom; text-align: center" title="Default interest rate">26%</td><td style="text-align: left"></td><td> </td><td style="text-align: left"> </td><td id="xdx_987_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zucDD6AOj9c" style="vertical-align: bottom; text-align: center" title="Default interest rate">26%</td><td style="text-align: left"></td><td> </td><td style="text-align: left"> </td><td id="xdx_984_ecustom--DebtInstrumentDefaultInterestRateStatedPercentage_iI_dp_uPure_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zzW6NLL9rinb" style="vertical-align: bottom; text-align: center" title="Default interest rate">0%</td><td style="text-align: left"></td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td>Collateral</td><td> </td><td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90F_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zRKstjS9IMN6" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_90B_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zyGTTPjUkbNf" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: center"><span id="xdx_908_eus-gaap--DebtInstrumentCollateral_c20240101__20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zfYMrYbJKpQi" title="Collateral">Unsecured</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td style="text-align: left">Warrants issued as debt discount/issue costs</td><td> </td><td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zyBcwh8vjUo7" style="vertical-align: bottom; text-align: center" title="Warrants issued as debt discount/issue costs">36,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_pid_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zDjs965ACuBj" style="vertical-align: bottom; text-align: center" title="Warrants issued as debt discount/issue costs">15,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="vertical-align: bottom; text-align: center">N/A</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td>Balance - December 31, 2022</td><td> </td><td style="text-align: left"> </td><td id="xdx_988_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zCrnSKS8jIuk" style="text-align: right" title="Beginning balance">1,100,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_984_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zsIJmQ8izCT4" style="text-align: right" title="Beginning balance">400,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_980_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zc9JsYdS5rQd" style="text-align: right" title="Beginning balance">95,167</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td id="xdx_98F_eus-gaap--DebtInstrumentCarryingAmount_iS_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zXfvZSfzUWKe" style="text-align: right" title="Beginning balance">1,595,167</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 1.5pt">Repayments</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98D_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__z4R30k1JyjdbA" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,100,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_980_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0__zQ6E4nITT7c8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(400,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_983_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zvt7ZMqiIhV3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(95,167</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--RepaymentsOfLongTermDebt_iN_di_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z7gE0ImEVjtc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Repayments">(1,595,167</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr style="vertical-align: bottom; background-color: White"><td style="padding-bottom: 2.5pt">Balance - December 31, 2023</td><td style="padding-

bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98B_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMS0__zJHflV1HUlZ2" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMi0___zhzZbqwBR7Ok" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_989_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableThreeMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_fMw____zdWc0nyLQnHc" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--DebtInstrumentCarryingAmount_iE_c20230101__20231231__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z3ZGivNodoad" style="border-bottom: Black 2.5pt double; text-align: right" title="Ending balance">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">1-</td><td style="text-align: justify">These notes were issued with <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpICh0YXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z0rBq8vBHKU6" style="font-family: Times New Roman, Times, Serif; font-size: 10pt">36,000, three (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpICh0YXJlbnRoZXRpY2FsKQA_" id="xdx_90B_eus-gaap--WarrantsAndRightsOutstandingTerm_iI_dtY_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableOneMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zBQ5y5lOETyl" style="font-family: Times New Roman, Times, Serif; font-size: 10pt">3) year warrants, which have been reflected as debt issue costs and are amortized over the life of the debt.</td> </tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">2-</td><td style="text-align: justify"> These notes were issued with <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpICh0YXJlbnRoZXRpY2FsKQA_" id="xdx_908_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z3M9pnSlDLn1" title="Additional issued">15,000, three (<span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpICh0YXJlbnRoZXRpY2FsKQA_" id="xdx_902_eus-gaap--WarrantsAndRightsOutstandingTerm_iI_dtY_c20240630__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_z5oT8KVCeRYe" title="Warrants term">3) year warrants, which have been reflected as debt issue costs and were amortized over the life of the debt. Additionally, in September 2022, the Company issued <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIE5vdGVzIFBheWFibGUgKERldGFpbHMpICh0YXJlbnRoZXRpY2FsKQA_" id="xdx_90A_eus-gaap--ClassOfWarrantOrRightNumberOfSecuritiesCalledByEachWarrantOrRight_iI_c20220930__us-gaap--LongtermDebtTypeAxis__custom--NotesPayableTwoMember__us-gaap--RelatedPartyTransactionsByRelatedPartyAxis__us-gaap--NonrelatedPartyMember_zKtSsnLuOt23" title="Additional issued">12,000, three (3) year warrants, which have been treated as interest expense in connection with extending the maturity date for notes totaling $400,000 to March 2023. In October 2022, the Company repaid $100,000.</td> </tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; margin-top: 0; margin-bottom: 6pt; width: 100%"><tr style="vertical-align: top; text-align: justify"> <td style="width: 15pt; text-align: right">3 </td><td style="text-align: justify"> This loan, originally a PPP loan, was refinanced in 2022 and was extended from October 2021 to March 2025. Monthly payments were $3,566 per month. In 2023, the remaining balance of the note was repaid in full.</td> </tr></table> April/May 2022March 202220222October/November 2022March 2023202502501901900102602601UnsecuredUnsecuredUnsecured3600015000110000040000095167159516711000004000009516715951673600P3Y15000P3Y12000P3Y400000 id="xdx_895_eus-gaap--ScheduleOfMaturitiesOfLongTermDebtTableTextBlock_zPcm9K0Fiae7" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following represents the maturities of the Company's various debt arrangements for each of the five (5) succeeding years and thereafter as follows:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Debt Maturities</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: right">For the Year Ended December 31,</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_4B4_us-gaap--LongtermDebtTypeAxis_custom--NotesPayableRelatedPartiesMember_zwFcRdnoE85i" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Notes Payable - Related Parties</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_4B1_us-gaap--LongtermDebtTypeAxis_custom--NotesPayableSBAGovernmentMember_zhdOZxGWcLt1" style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold">Notes Payable - SBA Government</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_4B3_zklNE0QvxHii" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Total</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr id="xdx_43F_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear_iI_ziK5tLIovmKl" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 24%; text-align: right">2024 (6 Months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 22%; text-align: right">781,795</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 21%; text-align: right">5,310</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 21%; text-align: right">787,105</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_437_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInNextTwelveMonths_iI_ziEHZ3iAnVni" style="vertical-align: bottom; background-color: White"> <td style="text-align: right">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,689,367</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,043</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,700,410</td><td style="text-align: left"> </td></tr> <tr id="xdx_43D_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearTwo_iI_zYq3ZnAtGWt2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,866,288</td><td style="text-align: left"> </td><td><span style="font-family:

Times New Roman, Times, Serif"> </td> <td style="text-align: left"> </td><td style="text-align: right">11,461</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,877,749</td><td style="text-align: left"> </td></tr> <tr id="xdx_43E_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearThree_iI_zmJY4W2CUtvd" style="vertical-align: bottom; background-color: White"> <td style="text-align: right">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,902</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">11,902</td><td style="text-align: left"> </td></tr> <tr id="xdx_43B_c20240630_eus-gaap--LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour_iI_zQDI6UnSCyH9" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,308</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">12,308</td><td style="text-align: left"> </td></tr> <tr id="xdx_433_c20240630_ecustom--LongTermDebtMaturitiesRepaymentsOfPrincipalAfterYearFour_iI_zX3zmndx81Ee" style="vertical-align: bottom; background-color: White"> <td style="text-align: right; padding-bottom: 1.5pt">Thereafter</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">422,734</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">422,734</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_43E_c20240630_eus-gaap--LongTermDebt_iI_zeDFsUTL2QHf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: right; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,337,450</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">474,758</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">4,812,208</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 781795531078710516893671104317004101866288114611877491190211902123081230842273442273443374504747584812208 Note 7 - Fair Value of Financial Instruments   The Company evaluates its financial assets and liabilities subject to fair value measurements on a recurring basis to determine the appropriate level in which to classify them for each reporting period. This determination requires significant judgments to be made.   The Company did not have any assets or liabilities measured at fair value on a recurring basis at June 30, 2024 and December 31, 2023, respectively.   Note 8 - Commitments and Contingencies   Operating Leases   We have entered into various operating lease agreements, including our corporate headquarters. We account for leases in accordance with ASC Topic 842: Leases, which requires a lessee to utilize the right-of-use model and to record a right-of-use asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases are classified as either financing or operating, with classification affecting the pattern of expense recognition in the statement of operations. In addition, a lessor is required to classify leases as either sales-type, financing or operating. A lease will be treated as a sale if it transfers all of the risks and rewards, as well as control of the underlying asset, to the lessee. If risks and rewards are conveyed without the transfer of control, the lease is treated as financing. If the lessor does not convey risk and rewards or control, the lease is treated as operating. We determine if an arrangement is a lease, or contains a lease, at inception and record the lease in our financial statements upon lease commencement, which is the date when the underlying asset is made available for use by the lessor.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Right-of-use assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments over the lease term. Lease right-of-use assets and liabilities at commencement are initially measured at the present value of lease payments over the lease term. We generally use our incremental borrowing rate based on the information available at commencement to determine the present value of lease payments except when an implicit interest rate is readily determinable. We determine our incremental borrowing rate based on market sources including relevant industry data.   We have lease agreements with lease and non-lease components and have elected to utilize the practical expedient to account for lease and non-lease components together as a single combined lease component, from both a lessee and lessor perspective with the exception of direct sales-type leases and production equipment classes embedded in supply agreements. From a lessor perspective, the timing and pattern of transfer are the same for the non-lease components and associated lease component and, the lease component, if accounted for separately, would be classified as an operating lease.   We have elected not to present short-term leases on the balance sheet as these leases have a lease term of 12 months or less at lease inception and do not contain purchase options or renewal terms that we are reasonably certain to exercise. All other lease assets and lease liabilities are recognized based on the present value of lease payments over the lease term at commencement date. Because most of our leases do not provide an implicit rate of return, we used our incremental borrowing rate based on the information available at lease commencement date in determining the present value of lease payments.   Our leases, where we are the lessee, do not include an option to extend the lease term. For purposes of calculating lease liabilities, lease term would include options to extend or terminate the lease when it is reasonably certain that we will exercise such options.   Lease expense for operating leases is recognized on a straight-line basis over the lease term as an operating expense, included as a component of general and administrative expenses, in the accompanying consolidated statements of operations.   Certain operating leases provide for annual increases to lease payments based on an index or rate, our lease has no stated increase, payments were fixed at lease inception. We calculate the present value of future lease payments based on the index or rate at the lease commencement date. Differences between the calculated lease payment and actual payment are expensed as incurred.   In 2024, in connection with our purchase of CLMI, we acquired a right-of-use operating lease and related lease liability for a building having a fair value of $98,638.   At June 30, 2024 and December 31, 2023, respectively, the Company had no financing leases as defined in

ASC 842, “Leases.”   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   The tables below present information regarding the Company’s operating lease assets and liabilities at June 30, 2024 and December 31, 2023, respectively: Schedule of Operating Lease Assets and Liabilities <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240630_zzMAS93fGx3g" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231231_z4WSkjGWRuVb" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseRightOfUseAsset_iI_maLCzre7_zmzEy3bZzwC6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left; padding-bottom: 2.5pt">Operating lease - right-of-use asset - non-current</td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 14%; text-align: right">396,475</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 14%; text-align: right">387,869</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiability_iI_z4WYkgAZW7ZF" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Operating lease liability</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">413,802</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">399,413</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Weighted-average remaining lease term (years)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5.36</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">6.50</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Weighted-average discount rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>   <p id="xdx_898_ecustom--OperatingLeasesOfCashFlowTableTextBlock_zJrZ47v5oEQ6" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">The components of lease expense were as follows: Schedule of Lease Expense <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240101__20240630_zQRPtNDV74sa" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zqMMwYHyOJ1d" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating lease costs</td><td> </td> <td style="text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_maOLCzNIR_zkSfiWuS25Ai" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left">Amortization of right-of-use operating lease asset</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">46,995</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">21,494</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--LeaseLiabilityExpenseInConnectionWithObligationRepayment_iN_di_msOLCzNIR_zhbbgTd2Hv4l" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Lease liability expense in connection with obligation repayment</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">10,742</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">10,648</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--OperatingLeaseCost_iT_mtOLCzNIR_zrVa1idBaEnk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease costs</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">57,737</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">32,142</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Supplemental cash flow information related to operating leases was as follows:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_409_ecustom--OperatingCashOutflowsFromOperatingLeaseObligationPayment_zWWHxPn8D1Yb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Operating cash outflows from operating lease (obligation payment)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">56,134</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">19,329</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_ecustom--RightofuseAssetObtainedInExchangeForNewOperatingLeaseLiability_zdwkey0JHPB6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Right-of-use asset obtained in exchange for new operating lease liability</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">98,638</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> -   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Future minimum lease payments for the years ended December 31: Schedule of Future Minimum Payments <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Year Ended December 31,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20240630_zEnqEDjRLhP9"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_pp0p0_maOLLzSVh_z3xEDyyqYwhg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">2024 (6 months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">56,472</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pp0p0_maOLLzSVh_zD0xwLkKp5oc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">116,211</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pp0p0_maOLLzSVh_zRNfWqXEZUCb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">65,041</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_pp0p0_maOLLzSVh_z6NizmMS7iyd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">66,625</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pp0p0_maOLLzSVh_zeZ3aIWbMFW" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">61,099</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueAfterFour_iI_pp0p0_maOLLzSVh_z4GhBwOUxjm8" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Thereafter</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">107,265</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pp0p0_mtOLLzSVh_mtLOLLPzRp3_zWADxWheTzS3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Total undiscounted cash flows</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">472,713</td><td style="text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td></tr> <tr id="xdx_400_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iI_pp0p0_maLOLLPzRp3_z9PW7k5M61se" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,911</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OperatingLeaseLiability_iTI_pp0p0_mtOLLzdZ1_maLOLLPzRp3_zlMj5NYJCy17" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Present value of operating lease liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">413,802</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pp0p0_maOLLzdZ1_zIzy056LFQUj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: current portion of operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">96,332</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pp0p0_maOLLzdZ1_zctmoZqR7K7b" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">317,470</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Employment Agreements (Chief Executive Officer and Chief Financial Officer)   Chief Financial Officer   In November 2023, the Company finalized the terms of its employment agreement with its Chief Financial Officer as follows: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td> <td style="font: 10pt Times New Roman, Times, Serif">Base salary</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2023 - $<span id="xdx_90D_eus-gaap--SalariesWagesAndOfficersCompensation_c20231101__20231130__us-gaap--TypeOfArrangementAxis__custom--YearOneMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zbxJiZOhLGEj" title="Base salary">475,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2024 - $<span id="xdx_90F_eus-gaap--SalariesWagesAndOfficersCompensation_c20231101__20231130__us-gaap--TypeOfArrangementAxis__custom--YearTwoMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zJFcD4dlGUX5" title="Base salary">489,250; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">c.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2025 - $<span id="xdx_90D_eus-gaap--SalariesWagesAndOfficersCompensation_c20231101__20231130__us-gaap--TypeOfArrangementAxis__custom--YearThreeMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zjD9HSPTFeGi" title="Base salary">503,928</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">2.</td> <td style="font: 10pt Times New Roman, Times, Serif">Annual cash bonus</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2023 - $<span id="xdx_905_ecustom--AnnualCashBonus_c20231101__20231130__us-gaap--TypeOfArrangementAxis__custom--YearOneMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zPZzYb93HoAg" title="Annual cash bonus">510,000, </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">b.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2024 - at least $<span id="xdx_907_ecustom--AnnualCashBonus_c20231101__20231130__us-gaap--TypeOfArrangementAxis__custom--YearTwoMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zVfXEF0gfckc" title="Annual cash bonus">510,000; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">c.</td> <td style="font: 10pt Times New Roman, Times, Serif">For the year ended December 31, 2025 - subject to Board approval</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">3.</td> <td style="font: 10pt Times New Roman, Times, Serif">Restricted Stock Awards</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Effective November 10, 2023, an award of <span id="xdx_90A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iI_c20231110__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_zzbzaQCGq2vg" title="Restricted stock awards">600,000 shares of common stock. The fair value of this grant was $<span id="xdx_90E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedInPeriodFairValue1_c20231110__20231110__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_z1e6abBXhyv3" title="Restricted stock awards fair value grant">3,114,000, based upon the quoted closing price of $<span id="xdx_909_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGrantDateIntrinsicValue_pid_c20231110__20231110__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_zC8U1Gfxnylk" title="Closing price per share">5.19/share.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">b.</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">The shares will vest as follows (see below for table on non-vested shares):</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 1.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">i.</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_900_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_iI_c20231110__us-gaap--TypeOfArrangementAxis__custom--YearOneMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_zvQcsj9IBjed" title="Restricted stock awards, vest">400,000 shares ratably over the period July 2024 – December 2024 (<span id="xdx_902_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_iI_c20231110__us-gaap--TypeOfArrangementAxis__custom--YearTwoMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_zcSlNRbDGqa" title="Restricted stock awards, vest">66,667 shares per month over a six-month period); and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">ii.</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_903_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingNumber_iI_c20231110__us-gaap--TypeOfArrangementAxis__custom--YearThreeMember__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember_zHbBtpIz4X6" title="Restricted stock awards, vest">200,000 on December 31, 2025.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"><span style="font-family: Times New Roman, Times, Serif; font-size:

10pt"> </td> <td style="font: 10pt Times New Roman, Times, Serif">iii.</td> <td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Shares shall immediately vest if any of the following occur and the Chief Financial Officer is employed by the Company at the time of:</td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 1.75in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td> <td style="font: 10pt Times New Roman, Times, Serif">Death,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">2.</td> <td style="font: 10pt Times New Roman, Times, Serif">Total disability,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">3.</td> <td style="font: 10pt Times New Roman, Times, Serif">Termination without cause; and </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">4.</td> <td style="font: 10pt Times New Roman, Times, Serif">Change in control</td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">4.</td> <td style="font: 10pt Times New Roman, Times, Serif">Other </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"> </td> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td> <td style="font: 10pt Times New Roman, Times, Serif">Vacation,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">b.</td> <td style="font: 10pt Times New Roman, Times, Serif">Car allowance of $<span id="xdx_908_eus-gaap--OtherExpenses_c20231101__20231130__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--VehiclesMember_zGD272psofD1" title="Reimbursement expenses">500 per month; and </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">c.</td> <td style="font: 10pt Times New Roman, Times, Serif">Home office expense reimbursement of $<span id="xdx_90F_eus-gaap--OtherExpenses_c20231101__20231130__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__srt--ProductOrServiceAxis__us-gaap--HomeBuildingMember_z1lTsNdS5aRc" title="Reimbursement expenses">667 per month,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">d.</td> <td style="font: 10pt Times New Roman, Times, Serif">401(K) plan participation, </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">e.</td> <td style="font: 10pt Times New Roman, Times, Serif">Life insurance; and </td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"> </td> <td style="font: 10pt Times New Roman, Times, Serif">f.</td> <td style="font: 10pt Times New Roman, Times, Serif">Liability insurance</td></tr> </table>   See Note 9 regarding the vesting provisions of these shares.   Chief Executive Officer   In December 2023, the Company finalized the terms of its employment agreement with its Chief Financial Officer as follows: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Term - through December 31, 2028</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">2.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Base salary</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">For the year ended December 31, 2023 - $750,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">For each year thereafter an increase of 3%</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">3.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Annual cash bonus</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">For the year ended December 31, 2023, and all other years throughout the term of the employment agreement - $870,000.</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">4.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Restricted Stock Awards</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Effective March 1, 2024, future stock awards totaling <span id="xdx_90A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iI_c20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__us-gaap--RestrictedStockMember__us-gaap--TypeOfArrangementAxis__custom--FutureStockAwardsMember_zIlDTG3kv1N6" title="Restricted stock awards">2,500,000 shares of common stock.</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">The shares will be issued and vest as follows:</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 1.25in"></td><td style="font: 10pt Times New Roman,

Times, Serif; width: 0.25in">i.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">500,000 shares ratably over the period July 2024 – December 2024 (83,333 shares per month over a six-month period). The fair value of this grant was $3,800,000, based upon the quoted closing price of $7.60/share, 500,000 on June 1, of each subsequent year (2025, 2026, 2027 and 2028), at which time these shares will have their fair value determined. These shares have no stated performance or service requirements, other than to be remain as the Chief Executive Officer, and the expense will be recorded on the grant date; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td> <td style="font: 10pt Times New Roman, Times, Serif">ii.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Shares shall immediately vest if any of the following occur and the Chief Executive Officer is employed by the Company at the time of:</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 2in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 1.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Death,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">2.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Total disability,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">3.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Termination without cause; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">4.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Change in control</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">5.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Annual Revenue Goals (only one (1) award per goal may be earned until next threshold is achieved</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$250,000,000 - value of restricted stock award will be $6,250,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$500,000,000 - value of restricted stock award will be $25,000,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">c.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$1,000,000,000 - value of restricted stock award will be $50,000,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">d.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$2,000,000,000 - value of restricted tock award will be $100,000,000; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">e.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Each additional $1,000,000,000 - value of restricted tock award will be $50,000,000,</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">6.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Annual EBITDA Goals (only one (1) award per goal may be earned until next threshold is achieved</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$50,000,000 - value of restricted stock award will be $2,500,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$<span id="xdx_904_eus-gaap--StockIssuedDuringPeriodValueRestrictedStockAwardGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--

AwardTypeAxis__custom--AnnualEBITDAGoalsMember__us-gaap--VestingAxis__custom--RestrictedStockTwoMember_zYzjzUQSdsI" title="Number of restricted stock value">100,000,000 - value of restricted stock award will be $5,000,000; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">c.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Each additional $50,000,000 - value of restricted stock award will be $2,500,000</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">7.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Market Capitalization Goals (only one (1) award per goal may be earned until next threshold is achieved</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$250,000,000 - value of restricted stock award will be $25,000,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$500,000,000 - value of restricted stock award will be $50,000,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">c.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">$1,000,000,000 - value of restricted stock award will be $100,000,000,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">d.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span style="font-family: Times New Roman, Times, Serif; font-size: 10pt">$<span id="xdx_905_eus-gaap--StockIssuedDuringPeriodValueRestrictedStockAwardGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__custom--MarketCapitalizationGoalsMember__us-gaap--VestingAxis__custom--RestrictedStockFourMember_zL80TTEOUbhc" title="Number of restricted stock value">2,000,000,000 - value of restricted stock award will be $<span id="xdx_908_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__custom--MarketCapitalizationGoalsMember__us-gaap--VestingAxis__custom--RestrictedStockFourMember_zJajlB7H3n0" title="Restricted stock award settlement value">200,000,000; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">e.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Each additional $<span id="xdx_90E_eus-gaap--StockIssuedDuringPeriodValueRestrictedStockAwardGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__custom--MarketCapitalizationGoalsMember__us-gaap--VestingAxis__custom--EachAdditionalRestrictedStockMember_zKS9H3JrnJ1" title="Number of restricted stock value">1,000,000,000 - value of restricted stock award will be $<span id="xdx_90B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--AwardTypeAxis__custom--MarketCapitalizationGoalsMember__us-gaap--VestingAxis__custom--EachAdditionalRestrictedStockMember_znTPTT7LuNji" title="Restricted stock award settlement value">100,000,000</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; border-collapse: collapse"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">8.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Other</td></tr></table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Vacation,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Car allowance of $<span id="xdx_900_eus-gaap--OtherExpenses_c20231201__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--PropertyPlantAndEquipmentByTypeAxis__us-gaap--VehiclesMember_zuIHEoexgD33" title="Reimbursement expenses">500 per month, and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">c.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Home office expense reimbursement of $<span id="xdx_90C_eus-gaap--OtherExpenses_c20231201__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__srt--ProductOrServiceAxis__us-gaap--HomeBuildingMember_zIZLAHOLTNFj" title="Reimbursement expenses">667 per month,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">d.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">401(K) plan participation,</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">e.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Life insurance; and</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">f.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Liability insurance</td></tr></table>   See Note 9 regarding the vesting provisions of these shares.   Contingencies - Legal Matters   During the normal course of business, the Company may be exposed to litigation. When the Company becomes aware of potential litigation, it evaluates the merits of the case in accordance with Financial Accounting Standards Board (“FASB”) ASC 450-20-50, “Contingencies”. The Company evaluates its exposure to the matter, possible legal or settlement strategies and the likelihood of an unfavorable outcome. If the Company determines that an unfavorable outcome is probable and can be reasonably estimated, it establishes the necessary accruals.   As of June 30, 2024, for all matters listed below, the Company is not aware of any contingent liabilities that should be reflected in the consolidated financial statements.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024 <p style="font: 10pt Times

*New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> Surge Holdings – Juno Litigation   Juno Financial v. AATAC and Surge Holdings Inc. AND Surge Holdings Inc. v. AATAC; Circuit Court of Hillsborough County, Florida, Case # 20-CA-2712 DIV A: Breach of Contract, Account Stated and Open Account claims against Surge by a factoring company. Surge has filed a cross-complaint against defendant AATAC for Breach of Contract, Account Stated, Open Account and Common Law Indemnity. The case remains in discovery but has been inactive for some time. Following analysis by our litigation counsel stating that there is a good defense, management has decided that a reserve is not necessary. The case remains on the docket and has no court dates set at this time.   True Wireless and SurgePays – Litigation   Blue Skies Connections, LLC, and True Wireless, Inc. v. SurgePays, Inc., et. al.: In the District Court of Oklahoma County, OK, CJ-2021-5327, filed on December 13, 2021. Plaintiffs' petition alleges breach of a Stock Purchase Agreement by SurgePays, SurgePhone Wireless, LLC, and Kevin Brian Cox ("Defendants"), and makes other allegations related to SurgePays' consulting work with Jonathan Coffman, formerly a True Wireless employee. Blue Skies alleged the Defendants are in violation of their non-competition and non-solicitation agreements related to the sale of True Wireless from SurgePays to Blue Skies. Defendants filed various motions with the Court demonstrating Oklahoma state law does not recognize non-compete agreements and non-solicitation agreements in the manner alleged by Plaintiffs, and the Court granted these motions, finding the non-solicitation and non-competition clauses in the Stock Purchase Agreement void as a matter of Oklahoma law. The matter continues in the discovery process with other dispositive motions pending. Mr. Coffman is no longer working for True Wireless. An attempt at mediation in July, 2022 did not achieve a settlement. The petition requests injunctive relief, general damages, punitive damages, attorney fees and costs for alleged breach of contract, tortious interference with a business relationship, and fraud. Plaintiffs have made a written demand for damages and the parties continue to discuss a potential resolution. This matter is an anti-competitive attempt by Blue Skies and True Wireless to damage SurgePays, SurgePhone, and Cox. Written discovery is winding down and depositions began in the third quarter of 2023 and are expected to continue in 2024. The case is currently set for trial in January 2025.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   In the Circuit Court of Tennessee for the 30th Judicial District at Memphis, Docket # CT-3219-23. On August 8, 2023, a complaint was filed by SurgePays for breach of a promissory note by Blue Skies Connections, LLC. The note at issue is dated June 14, 2021, and requires Blue Skies Connections to repay the principal sum of $176,850.56, by monthly payments of $7,461.37 commencing on June 1, 2023. Blue Skies Connections has failed to make any payments due under the terms of the note, and this breach entitles SurgePays to demand payment of the entire amount of the note together with all accrued interest. Blue Skies Connections has responded by filing a Motion to Dismiss or, in the alternative, a Motion to Stay, taking the position that, under the prior suit pending doctrine, the subject promissory note is subject to the prior litigation instituted by Blue Skies Connections against SurgePays, styled Skies Connections, LLC and True Wireless, Inc. v. SurgePays, Inc., et al., Case No. CJ-2021-5327, District Court of Oklahoma County, Oklahoma. Counsel for Blue Skies Connections has requested that Surge Pays either voluntarily dismiss the subject action or agree to stay the subject action until conclusion of the Oklahoma litigation. Surge Pays is presently reviewing and considering its options.   Mike Fina litigation   SurgePays, Inc. et al. v. Fina et al., Case No. CJ-2022-2782, District Court of Oklahoma County, Oklahoma. Plaintiffs SurgePays, Inc. and Kevin Brian Cox initiated this case against its former officer Mike Fina, his companies Blue Skies Connections, LLC, True Wireless, Inc., Government Consulting Solutions, Inc., Mussell Communications LLC, and others. This case also arises from the June 2021 transaction by which SurgePays sold True Wireless to Blue Skies. During the litigation of CJ-2021-5327 described above, SurgePays learned information that showed Mike Fina breached his duties owed to True Wireless during his employment and consulting work for True Wireless prior to SurgePays' sale of True Wireless to Blue Skies. SurgePays alleges that Mike Fina conspired with the other defendants to damage True Wireless thereby harming the value of the company and causing its eventual sale at a greatly reduced price. SurgePays asserts claims for (i) breach of contract; (ii) breach of fiduciary duty; (iii) fraud; (iv) tortious interference; and (v) unjust enrichment. At this stage, no defendant has asserted a counterclaim against SurgePays. SurgePays filed a Second Amended Petition on January 27, 2023. Defendants Fina, Blue Skies, True Wireless, and Government Consulting Solutions filed a Motion to Dismiss on March 10, 2023. On June 29, 2023, the Court granted the Motion to Dismiss, ruling the claims asserted are "derivative" and could only be asserted by the True Wireless entity now owed by Blue Skies. The Court rejected SurgePays' request to certify this ruling for immediate appeal. Defendant Misty Garrett filed a Motion for Summary Judgment seeking the same relief as the Motion to Dismiss granted by the Court. Upon granting this Motion, the Court also ruled the "derivative" claim issue could be certified for immediate appeal upon entry of the Court's order, which is pending. Defendants Rob Rowlen and Terracom, LLC remain as defendants in the case after answering the Second Amended Petition. It is SurgePays' intent to appeal the Court's dismissal of Fina, Blue Skies, True Wireless, Government Consulting Solutions, and Misty Garrett, and to continue prosecuting the case against the other Defendants. At this stage, no attempts at settlement have been made.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Aliotta and Vasquesz v SurgePays – Litigation   Robert Aliotta and Steve Vasquesz, on behalf of themselves and others similarly situated v. SurgePays, Inc. d/b/a Surge Logics, filed January 4, 2023, in the U.S. District Court for the Northern District of Illinois, Case No. 1:23-cv-00042. Plaintiffs allege violations of the Telephone Consumer Protection Act (TCPA) and the Florida Telephone Solicitations Act (FTSA) based on telephone solicitations allegedly made by or on behalf of SurgePays, Inc. Plaintiffs seek damages for themselves and seek certification of a class action on behalf of others similarly situated. Defendants intend to vigorously defend the action however most similar cases are eventually resolved by an out-of-court settlement. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and a Dismissal Order was entered by the Court on April 30, 2024.   Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc.   Consumer Attorney Marketing Group, LLC v. LogicsIQ, Inc. and SurgePays, Inc. On February 13, 2024, in the Superior Court of California, Los Angeles County, Case No. 24 ST CV 03653, Consumer Attorney Marketing Group, LLC ("CAMG") filed a complaint naming SurgePays, Inc. (the "Company") a defendant and alleging claims for breach of contract, declaratory judgment and express and implied indemnity. The complaint demands that defendants indemnify CAMG for any damages or losses that CAMG may incur in the case Robert Aliotta, et al. v. SurgePays, Inc. d/b/a SurgeLogics, Case No. 23 C 00042, pending in the U.S. District Court for the Northern District of Illinois. CAMG's claims against the Company are solely based upon theories of participatory and vicarious liability. A Confidential Settlement Agreement and Release of Claims has been entered into in April 2024 and the parties await a Dismissal Order to be entered by the Court.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   SurgePays – Ambess Litigation   On December 17, 2021, Ambess Enterprises, Inc. v SurgePays, Inc., Blair County Pa. case number 2021 GN 3222. Plaintiff alleges breach of contract and prays for damages of approximately $73,000, plus fees, costs and interest. Litigation counsel is managing the motion practice and discovery process. The case was settled and dismissed in 2023 for $60,000, which has been recorded as a component of general and administrative expenses. *
9863898638 The tables below present information regarding the Company's operating lease assets and liabilities at June 30, 2024 and December 31, 2023, respectively: Schedule of Operating Lease Assets and Liabilities <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2"

id="xdx_49B_20240630_zzMAS93fGx3g" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231231_z4WSkJGWRuVb" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseRightOfUseAsset_iI_maLCzre7_zmzEy3bZzwC6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left; padding-bottom: 2.5pt">Operating lease - right-of-use asset - non-current</td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 14%; text-align: right">396,475</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; width: 1%; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; width: 14%; text-align: right">387,869</td><td style="width: 1%; padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiability_iI_z4WYkgAZW7Zf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Operating lease liability</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">413,802</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">399,413</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Weighted-average remaining lease term (years)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5.36</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">6.50</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Weighted-average discount rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">5</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table> 396475387869413802399413P5Y4M9DP6Y6M0.050.05<p id="xdx_898_ecustom--OperatingLeasesOfCashFlowTableTextBlock_zJrZ47v5oEQ6" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">The components of lease expense were as follows: Schedule of Lease Expense <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240101__20240630_zQRPtNDV74sa" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20230101__20230630_zqMMwYHyOJ1d" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Operating lease costs</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--FinanceLeaseRightOfUseAssetAmortization_maOLCzNIR_zkSfiWuS25Ai" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left">Amortization of right-of-use operating lease asset</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">46,995</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align:

right">21,494</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--LeaseLiabilityExpenseInConnectionWithObligationRepayment_iN_di_msOLCzNIR_zhbbgTd2Hv4l" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Lease liability expense in connection with obligation repayment</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">10,742</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">10,648</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--OperatingLeaseCost_iT_mtOLCzNIR_zrVa1idBaEnk" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Total operating lease costs</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">57,737</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">32,142</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Supplemental cash flow information related to operating leases was as follows:</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">56,134</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">19,329</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_ecustom--RightofuseAssetObtainedInExchangeForNewOperatingLeaseLiability_zdwkey0JHPB6" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Right-of-use asset obtained in exchange for new operating lease liability</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">98,638</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 4699521494-10742-106485773732142561341932998638<p id="xdx_896_eus-gaap--LesseeOperatingLeaseLiabilityMaturityTableTextBlock_zvGRh2EKG9L2" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Future minimum lease payments for the years ended December 31:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Future Minimum Payments </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid">Year Ended December 31,</td><td style="padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_494_20240630_zEnqEDjRLhP9"> </td><td style="padding-bottom: 1.5pt"> </td></tr> <tr id="xdx_40E_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsRemainderOfFiscalYear_iI_pp0p0_maOLLzSVh_z3xEDyyqYwhg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 82%">2024 (6 months)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">56,472</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueNextTwelveMonths_iI_pp0p0_maOLLzSVh_zD0xwLkKp5oc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2025</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">116,211</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearTwo_iI_pp0p0_maOLLzSVh_zRNfWqXEZUCb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2026</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">65,041</td><td style="text-align: left"> </td></tr> <tr id="xdx_40D_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearThree_iI_pp0p0_maOLLzSVh_z6NizmMS7iyd" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">2027</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">66,625</td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDueYearFour_iI_pp0p0_maOLLzSVh_zeZ3aIWbMfW" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">2028</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">61,099</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_ecustom--LesseeOperatingLeaseLiabilityPaymentsDueAfterFour_iI_pp0p0_maOLLzSVh_z4GhBwQUxjm8" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Thereafter</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">107,265</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--LesseeOperatingLeaseLiabilityPaymentsDue_iTI_pp0p0_mtOLLzSVh_mtLOLLPzRp3_zWADxWheTzS3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Total undiscounted cash flows</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">472,713</td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--LesseeOperatingLeaseLiabilityUndiscountedExcessAmount_iI_pp0p0_maLOLLPzRp3_z9PW7k5M61se" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: amount representing interest</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">58,911</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OperatingLeaseLiability_iTI_pp0p0_mtOLLzdZ1_maLOLLPzRp3_zlMj5NYJCy17" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Present value of operating lease liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">413,802</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--OperatingLeaseLiabilityCurrent_iI_pp0p0_maOLLzdZ1_zIzy0S6LFQUj" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Less: current portion of operating lease liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">96,332</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingLeaseLiabilityNoncurrent_iI_pp0p0_maOLLzdZ1_zctmoZqR7K7b" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Long-term operating lease liabilities</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">317,470</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table> 5647211621165041666256109910726547271358911413802963323174704750004892505039285100005100006000003114000 5.194000006666720000050066775000000.038706-14176850.567461.377300060000<p id="xdx_806_eus-gaap--StockholdersEquityNoteDisclosureTextBlock_zO4HTDnphfG8" style="font: 10pt Times New Roman, Times,

Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Note 9 – Stockholders' Equity   At June 30, 2024, the Company had three (3) classes of stock: Common Stock   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">500,000,000 shares authorized</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Par value - $0.001</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Voting at 1 vote per share</td></tr></table>   Series A, Convertible Preferred Stock   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_909_eus-gaap--PreferredStockSharesAuthorized_iI_pid_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zlBCaDnFoxVj" title="Preferred stock, shares authorized">13,000,000 shares authorized</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_902_eus-gaap--PreferredStockSharesIssued_iI_pid_dn_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zbs5rmlEliYf" title="Preferred stock, shares issued"><span id="xdx_90F_eus-gaap--PreferredStockSharesOutstanding_iI_pid_dn_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zv5FxjayG60b" title="Preferred stock, shares outstanding">none issued and outstanding</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Par value - $<span id="xdx_902_eus-gaap--PreferredStockParOrStatedValuePerShare_iI_pid_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zCxMfaEB3865" title="Preferred stock, par value">0.001</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_909_eus-gaap--PreferredStockVotingRights_c20240101__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zM5kuPuBNQtj" title="Preferred stock, voting rights">Voting at 10 votes per share</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Ranks senior to any other class of preferred stock</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Dividends - none</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Liquidation preference – none</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Rights of redemption - none</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_90D_eus-gaap--DebtInstrumentDescription_c20240101__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesAConvertiblePreferredStocksMember_zfx6srz95mA" title="Debt instrument description">Conversion into 1/10 of a share of common stock for each share held</td></tr></table>   Series C, Convertible Preferred Stock   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_90A_eus-gaap--PreferredStockSharesAuthorized_iI_pid_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesCConvertiblePreferredStocksMember_z6ZwqpUehDrk" title="Preferred stock, shares authorized">1,000,000 shares authorized</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_90D_eus-gaap--PreferredStockSharesIssued_iI_pid_dn_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesCConvertiblePreferredStocksMember_zduzrNkV28j5" title="Preferred stock, shares issued"><span id="xdx_90C_eus-gaap--PreferredStockSharesOutstanding_iI_pid_dn_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesCConvertiblePreferredStocksMember_zHaQ1ZXNtqsi" title="Preferred stock, shares outstanding">None issued and outstanding</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Par value - $<span id="xdx_90B_eus-gaap--PreferredStockParOrStatedValuePerShare_iI_pid_c20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesCConvertiblePreferredStocksMember_zCWyevyWbqua" title="Preferred stock, par value">0.001</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify"><span id="xdx_90C_eus-gaap--PreferredStockVotingRights_c20240101__20240630__us-gaap--StatementClassOfStockAxis__custom--SeriesCConvertiblePreferredStocksMember_zo8kRuVT1u38" title="Preferred stock, voting rights">Voting at 250 votes per share</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Ranks junior to any other class of preferred stock</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif"></td><td style="font: 10pt Times New Roman, Times, Serif">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Dividends – equal to the per share amount (as converted basis) as the common stockholders should the Board of Directors declare a dividend</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Liquidation preference – original issue price plus any declared yet unpaid accrued dividends</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Rights of redemption – none</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Conversion into 250 shares of common stock for each share held</td></tr></table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Securities and Incentive Plan   In March 2023, the Company's shareholders approved the 2022 Plan (the "Plan") initially approved, authorized and adopted by the

Board of Directors in August 2022.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Plan initially provided for the following:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">3,500,000 shares of common stock</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">2.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">An annual increase on the first day of each calendar year beginning January 1, 2023 and ending on January 31, 2031 equal to the lesser of:</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">10% of the common stock outstanding on the final day of the immediately preceding calendar year, or</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Such smaller amount of common stock as determined by the Board of Directors.</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0.5in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">3.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">The shares may be issued as follows to directors, officers, employees, and consultants:</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 1in; text-align: justify; text-indent: -0.25in"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">a.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Distribution equivalent rights</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">b.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Incentive share options</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">c.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Non-qualified share options</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">d.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Performance unit awards</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">e.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Restricted share awards</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">f.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Restricted share unit awards</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">g.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Share appreciation rights</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">h.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Tandem share appreciation rights</td></tr> <tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.75in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">i.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Unrestricted share awards</td></tr></table> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">See the proxy statement filed with the SEC on January 19, 2023 for a complete detail of the Plan.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Effective January 1, 2024, in accordance with the Plan, we increased the available amount of shares by 10% of the common stock outstanding on December 31, 2023, approximating an additional 1,400,000 shares of common stock. After this increase, total shares authorized and available to be issued under the Plan approximated 4,900,000 shares.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Of the total shares authorized and available, the Company has reserved shares for its officers, directors and employees for non-vested shares that are expected to vest in accordance with the terms of the related employment agreements and stock options that may be converted into common stock. At June 30, 2024, the Company had sufficient authorized shares to settle any possible awards that vested or stock options eligible for conversion.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Equity Transactions for the Six Months Ended June 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Stock Issued for Cash - Capital Raise</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">The Company issued 3,080,356 shares of common stock for gross proceeds of $17,249,994 ($5.60/share).</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">In connection with the capital raise, the Company paid cash as direct offering costs totaling $1,395,000, resulting in net proceeds of $15,854,994.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">This offering was made pursuant to the Company's registration statement on Form S-3 (File No. 333-273110) previously filed with the Securities and Exchange Commission (the "SEC") on July 3, 2023, as amended, and declared effective by the SEC on November 3, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify; background-color: white">A preliminary and final prospectus supplement were filed with the Securities and Exchange Commission pursuant to Rule 424(b) under the Securities Act of 1933 (the "Securities Act") on January 17, 2024 and January 19, 2024, respectively. The Offering closed on January 22, 2024.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Exercise of Warrants - Cash</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">During 2024, the Company issued <span

id="xdx_90B_ecustom--StockIssuedDuringPeriodSharesExerciseOfWarrants_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--WarrantMember_zlIN7whLWI8i" title="Exercise of warrants - cash">1,860,308 shares of common stock in connection with the exercise of 1,860,308 warrants for $8,799,257 ($4.73/share). See warrant table below.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Exercise of Warrants - Cashless</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">During 2024, the Company issued 40,238 shares of common stock in connection with the cashless exercise of warrants ($0.001/share). The transaction had a net effect of $0 on stockholders' equity. See warrant table below.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Stock Issued for Services </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company issued 47,386 shares of common stock for services rendered, having a fair value of $411,740 ($3.85 - $7.34/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">See separate discussion below for the issuance and related vesting of common stock granted to the Company's officers and directors.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Equity Transactions for the Year Ended December 31, 2023 </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Stock Issued for Services </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company issued 242,615 shares of common stock for services rendered, having a fair value of $1,290,024 ($4.19 - $9.40/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Exercise of Warrants - Cash</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The Company issued 43,814 shares of common stock upon the exercise of warrants with an exercise price of $4.73 for $207,240.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Non-Vested Shares - Related Parties (Officer and Directors)</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Chief Financial Officer</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In 2023, the Company granted common stock to its Chief Financial Officer (600,000 shares – see Note 8), having a fair value of $3,114,000 ($5.19/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $1,458,725 and $0, respectively, related to vesting.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Board Directors</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In 2023, the Company granted an aggregate 95,000 shares of common stock to various members of the Board of Directors, having a fair value of $519,500 ($5.14 - $5.53/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The shares will vest at the earlier to occur:</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0">
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<td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Board Member no longer serves in that capacity for any reason, except for reasons related to cause,</td></tr>
<tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top">
<td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Occurrence of a change in control; and</td></tr>
<tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top">
<td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">-</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">5thanniversary of the effective date (2028)</td></tr></table>   The Company records stock compensation expense over the five (5) year vesting period. All shares are expected to vest in accordance with the terms of the employment agreement.   <p style="font: 10pt Times New Roman, Times, Serif; text-align: center;

margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $51,950 and $0, respectively, related to vesting.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Chief Executive Officer</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In 2024, the Company granted common stock to its Chief Executive Officer (500,000 shares - see Note 8), having a fair value of $3,800,000 ($7.60/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The shares will vest as noted above (see Note 8). The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $2,522,272 and $0, respectively, related to vesting.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Director of Human Resources and Legal Services</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">In 2024, the Company granted 100,000 shares of common stock to its Director of Human Resources and Legal Services, having a fair value of $672,000 ($6.72/share), based upon the quoted closing trading price.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The shares will vest ratably over the period July 2024 – December 2024. The Company records stock compensation expense ratably over these vesting periods. All shares are expected to vest in accordance with the terms of the agreement.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the six months ended June 30, 2024 and 2023, the Company recognized stock compensation expense of $446,047 and $0, respectively, related to vesting.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">For the six months ended June 30, 2024 and 2023, the Company recognized total stock compensation expense of $4,478,994 and $0 related to vesting.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">SURGEPAYS, INC. AND SUBSIDIARIES</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS</p> <p style="font: 10pt Times New Roman, Times, Serif; text-align: center; margin-top: 0pt; margin-right: 0pt; margin-bottom: 0pt">JUNE 30, 2024</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_890_eus-gaap--ScheduleOfNonvestedShareActivityTableTextBlock_zZKI7JNFGKnh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following is a summary of the Company's non-vested shares at June 30, 2024 and December 31, 2023.</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Non-vested Shares Related Parties</p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2" style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted Average</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold; vertical-align: bottom">Number of Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Grant Date Fair Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2022</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"></td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 64%">Granted</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">695,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td> <td style="width: 14%; text-align: right">5.24</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Vested</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - December 31, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left">

 </td><td style="text-align: right">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5.24</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">600,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">7.60</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Vested</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">1,295,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6.26</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Unrecognized Compensation</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_981_eus-gaap--EmployeeBenefitsAndShareBasedCompensation_c20240101__20240630_zMVhATxMpPCa" style="border-bottom: Black 2.5pt double; text-align: right" title="Unrecognized Compensation">3,096,972</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Weighted average period (years)</td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">0.69</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   The following is a detail of the common stock granted, which is subject to the vesting provisions noted above at June 30, 2024 and December 31, 2023, respectively. Schedule of Stock Granted <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"> Six Months Ended June 30, 2024 </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Granted</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Vested</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Chief Financial Officer</td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z2vq4TFvpsfa" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z4hotuaMy4b1" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zTmJyoqOzNO4" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: center">Chief Executive Officer</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zER627K5qWp5" style="width: 12%; text-align: right" title="Shares Granted">500,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--

ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLXRpfhZe0y4" style="width: 12%; text-align: right" title="Shares Vested">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_znnPtnRJb51k" style="width: 12%; text-align: right" title="Non Vested Shares">500,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Board Directors</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zL3S3l25alVk" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zjTzDI8Uhi82" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zn5TM48DQBRd" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1.5pt">Director of Human Resources and Legal Services</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zVgP4OCnzOY" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Granted">100,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zErVnGiXf2rd" style="border-bottom: Black 1.5pt solid; 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text-align: right" title="Shares Granted">600,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zvMdRktOq8m8" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_983_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zEhQLREykJQf" style="border-bottom: Black 2.5pt double; text-align: right" title="Non Vested Shares">600,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Year Ended
December 31, 2023</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Granted</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Vested</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 52%; text-align: center">Chief Financial Officer</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zBPiGV01gDf8" style="width: 12%; text-align: right" title="Shares Granted">600,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLK66hMpFlL3" style="width: 12%; text-align: right" title="Shares Vested">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zHbh0ikiUwX6" style="width: 12%; text-align: right" title="Non Vested Shares">600,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center">Chief Executive Officer</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLjOGKtNMyX" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zwSVoEJm3pLk" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z3sr7iaGefwa" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Board Directors</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zZoK8cGMHB16" style="text-align: right" title="Shares Granted">95,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zYj0OT5ZZKzj" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z5uZFsIcvyol" style="text-align: right" title="Non Vested

Shares">95,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1.5pt">Director of Human Resources and Legal Services</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zQ8gMhSGToVh" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Granted">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zkaIbYSQVb0d" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zOojyydynREd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Non Vested Shares">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_ziRgAlnP1QZ6" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Granted">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z6VIqGx3p5fa" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zx9pvKGGQ82d" style="border-bottom: Black 2.5pt double; text-align: right" title="Non Vested Shares">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Stock Options   Stock option transactions for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Schedule of Stock Option Transactions <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Average</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Average</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> Weighted Average </td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> Remaining Contractual </td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Aggregate</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> Grant Date </td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Number of</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> Exercise </td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center"> Term </td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Intrinsic</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Fair</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold">Stock Options</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Options</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">(Years)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 40%; padding-bottom: 1.5pt">Outstanding - December 31, 2022</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_989_eus-gaap--

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iS_c20230101__20231231_zQE1UDrf939f" style="border-bottom: Black 1.5pt solid; width: 8%; text-align: right" title="Number of options, outstanding beginning">17,004</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iS_c20230101__20231231_zpnduboPZay8" style="border-bottom: Black 1.5pt solid; width: 8%; text-align: right" title="Weighted average exercise price, beginning">16.00</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; width: 8%; text-align: right">4.16</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue_iS_c20230101__20231231_zqgwSmjhtv5a" style="border-bottom: Black 1.5pt solid; width: 8%; text-align: right" title="Aggregate intrinsic value, outstanding beginning">-</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; width: 8%; text-align: right"> </td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iS_c20230101__20231231_z8YjOMuqksC4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, beginning">6,801</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iS_c20230101__20231231_zM style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingAggregateIntrinsicValue_iS_c20230101__20231231_z2HaZSlN style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding vested and exercisable beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iS_c20230101__20231231_zjUI2hfqyhef" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, ending">10,203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iS_c20230101__20231231_zBC0e6TZI16 style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, ending">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231_zqx5iHlVZkv6" style="text-align: right" title="Number of options, granted">104,272</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_c20230101__20231231_zObfimsTSYj9" style="text-align: right" title="Weighted average exercise price - granted">6.45</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98D_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue_c20230101__20231231_zN07HpsvDoH6" style="text-align: right" title="Weighted average grant-date fair value of options unvested">5.53</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_c20230101__20231231_zrakjw4Q3vEe" style="text-align: right" title="Number of options, exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_c20230101__20231231_z8iwmU9AtgF1" style="text-align: right" title="Weighted average exercise price - exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod_c20230101__20231231_zDVNMmVAPCl8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice_c20230101__20231231_z493XBuq style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price - cancelled/forfeited"><span style="font-family: Times New Roman, Times,

Serif">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iS_c20240101__20240630_z0YdlpMup4Xc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, outstanding beginning">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iS_c20240101__20240630_zQfE8vOhZE1d" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, beginning">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6.47</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue_iS_c20240101__20240630_zPaz35CWP9j4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iS_c20240101__20240630_zm2QeLeZaDAd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, beginning">116,174</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iS_c20240101__20240630_zw style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable beginning">7.43</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6.61</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingAggregateIntrinsicValue_iS_c20240101__20240630_zg4kC9Yl style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding vested and exercisable beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iS_c20240101__20240630_zwTAuJcd51t" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, beginning">5,101</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iS_c20240101__20240630_zRaQmGg0Zc style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, beginning">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">3.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630_zLFzRU5nYdoc" style="text-align: right" title="Number of options, granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_c20240101__20240630_zZt2DfybVi9" style="text-align: right" title="Weighted average exercise price - granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_c20240101__20240630_z6bhKwDe7bRe" style="text-align: right" title="Number of options, exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_c20240101__20240630_zOc3YRxW9OM8" style="text-align: right" title="Weighted average exercise price - exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom;

background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod_c20240101__20240630_zvwzB78llbN6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice_c20240101__20240630_zNby6yL6 style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price - cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iE_c20240101__20240630_zeBNaO8WlHs5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, outstanding ending">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iE_c20240101__20240630_zGXPzJi1q3Hc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, ending">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5.97</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue_iE_c20240101__20240630_zyJy3xnvWrd6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iE_c20240101__20240630_z8KnAzCazIV6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, ending">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iE_c20240101__20240630_zLc style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable, ending">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5.97</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iE_c20240101__20240630_z07yhKThflG5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iE_c20240101__20240630_zSXCzU5qCC style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> </table>   Six Months Ended June 30, 2024   Stock Options - Related Party – Chief Financial Officer   The remaining <span id="xdx_901_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnVestedAndExercisableNumber_iI_c20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_z9ceLlp0iOF3" title="Remaining stock option vested">5,101 stock options vested.   Stock-based compensation expense for the three months ended June 30, 2024 and 2023 was $<span id="xdx_90A_eus-gaap--AllocatedShareBasedCompensationExpense_c20240401__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zmSL4drrw5S1" title="Stock option share based compensation">0 and $<span id="xdx_90A_eus-gaap--AllocatedShareBasedCompensationExpense_c20230401__20230630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_z4ZxyD2V9Luf" title="Stock option share based compensation">9,294, respectively.   Stock-based compensation expense for the six months ended June 30, 2024 and 2023 was $<span id="xdx_90D_eus-gaap--AllocatedShareBasedCompensationExpense_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zbnerdRmLFWc" title="Stock option share based compensation">6,196 and $<span id="xdx_90F_eus-gaap--AllocatedShareBasedCompensationExpense_c20230101__20230630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_z12ENxR9XPri" title="Stock option share based compensation">18,587, respectively.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED

FINANCIAL STATEMENTS JUNE 30, 2024   Year Ended December 31, 2023   Stock Options - Related Party - Chief Financial Officer   <span id="xdx_905_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnVestedAndExercisableNumber_iI_c20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember_zCzb76vqXrP6" title="New shares issued">5,101 stock options vested.   Stock Options - Employees   The Company granted 104,272 seven (<span id="xdx_90F_eus-gaap--EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1_dtY_c20240101__20240630__us-gaap--SubsidiarySaleOfStockAxis__us-gaap--EmployeeStockMember_zfy3CNDTE0G6" title="Stock compensation vesting period">7) year stock options to various employees for services rendered, having a fair value of $576,625. These options have an exercise price of $6.45 per share.   <p id="xdx_897_eus-gaap--ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock_zXC2E0x5Px8b" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The fair value of these stock options was determined using a Black-Scholes option pricing model with the following inputs: Schedule of Fair Value of Stock Options
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 60%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Expected term</td><td> </td> <td colspan="2" style="text-align: right">7 years</td><td> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 44%; text-align: left">Expected volatility</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">106</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Expected dividends</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Risk free interest rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3.88</td><td style="text-align: left">%</td></tr> </table>
  SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Warrants   Warrant activity for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Schedule of Warrants Activity
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted
 Average</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Remaining</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Aggregate</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Number of</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Average</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Contractual</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Intrinsic</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrants</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Term (Years)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 44%; padding-bottom: 1.5pt">Outstanding - December 31, 2022</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20230101__20231231_zvojTIuJMqkl" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Number of warrants outstanding, beginning balance">5,681,392</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementBySharebasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iS_c20230101__20231231_zcKaMKm4psR6" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Weighted Average Exercise Price Exercisable, beginning balance">5.05</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right"><span id="xdx_90A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerms_dtY_c20220101__2
title="Weighted Average Remaining Contractual Life (in years), Outstanding">1.85</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"><span

style="font-family: Times New Roman, Times, Serif"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iS_pp0p0_c20230101__20231231_zUvOFQLISiP" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Warrants Aggregate Intrinsic Value, beginning balance">10,026,387</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iS_c20230101__20231231_zkDMidRcZs5g" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, beginning balance">5,681,392</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iS_c20230101__20231231_z3ihymu4yqlc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, beginning balance">5.05</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsExercisable1_dtY_c
title="Weighted Average Remaining Contractual Life (in years), Vetsed and Exercisable">1.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iS_pp0p0_c20230101__202312
style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance">10,026,387</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iS_c20230101__20231231_zNwkkYryY91l" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iS_c20230101__20231231_zh0G5bSS2VPj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsUnvested_dtY_c202
title="Weighted Average Remaining Contractual Life (in years), Unvested and Non-exercisable">0.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iS_pp0p0_c20230101__20231231_zOKablLss
style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20230101__20231231_zni56ev75Sv" style="text-align: right" title="Number of warrants outstanding, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueGranted_c20230101__20231231_z3lchk7T8lM3" style="text-align: right" title="Weighted Average Exercise Price, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised_iN_di_c20230101__20231231_z4nhp1A9Awr4" style="text-align: right" title="Number of warrants outstanding, Exercised">(43,814</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_986_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercised_c20230101__20231231_zZ1pMP5HfJVf" style="text-align: right" title="Weighted Average Exercise Price, Exercised">4.73</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeituresAndExpirations_iN_di_c20230101__20231231_zFz8G4ObFK66" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Cancelled/Forfeited">(63,325</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueForfeitured_c20230101__20231231_zdVZFthEEECc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Cancelled/Forfeited">26.39</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20240101__20240630_zxAZd8CYEeHj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, beginning balance">5,574,253</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iS_c20240101__20240630_zeKEXInpQXd5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price Exercisable, beginning balance">4.81</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerms_dtY_c20230101__
title="Weighted Average Remaining Contractual Life (in years), Outstanding">0.86</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_980_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iS_pp0p0_c20240101__20240630_zPOpCF0dHSU4"

style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, beginning balance">9,348,348</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iS_c20240101__20240630_z75q9XKXDkzb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, beginning balance">5,574,253</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_987_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iS_c20240101__20240630_zB9DcA5lwJ28" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, beginning balance">4.81</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.86</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iS_pp0p0_c20240101__20240630_zJ1Ge1Ydbbwb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance">9,348,348</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iS_c20240101__20240630_z4Uxu9ORMqIk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iS_c20240101__20240630_zcLzNgySFdm" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_987_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iS_pp0p0_c20240101__20240630_z9nEd21Hdbwb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20240101__20240630_z3fsSy5ibPUh" style="text-align: right" title="Number of warrants outstanding, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueGranted_c20240101__20240630_z1TjHhcwSQ65" style="text-align: right" title="Weighted Average Exercise Price, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; 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text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeituresAndExpirations_iN_di_c20240101__20240630_zSrtnl65xgWi" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Cancelled/Forfeited">(1,667</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueForfeitured_c20240101__20240630_zLa3pppacGd1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Cancelled/Forfeited">12.50</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iE_c20240101__20240630_z8rs8oyBHU4i" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, ending balance">3,619,278</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iE_c20240101__20240630_zHTqorQHaDZb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price Exercisable, ending balance">4.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.36</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iE_pp0p0_c20240101__20240630_zOOtCcZ5LZOj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td

id="xdx_98F_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iE_c20240101__20240630_zXmzglFasD27" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, ending balance">3,619,278</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iE_c20240101__20240630_z5V2ujGHQu65" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, ending balance">4.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.36</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iE_pp0p0_c20240101__20240630" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iE_c20240101__20240630_zDCq9zCkd0s3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iE_c20240101__20240630_zZ4NWUBlodU8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iE_pp0p0_c20240101__20240630_zx8LxqtAX style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> </table>
5000000000.001Voting at 1 vote per share13000000000.001Voting at 10 votes per shareConversion into 1/10 of a share of common stock for each share held1000000000.001Voting at 250 votes per shareConversion into 250 shares of common stock for each share held35000000.100.10140000049000003080356172499945.60139500015854994186030818603088799257 4.73402380.00104738641174 03.857.3424261512900244.199.4043814
id="xdx_890_eus-gaap--ScheduleOfNonvestedShareActivityTableTextBlock_zZKI7JNFGKnh" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The following is a summary of the Company's non-vested shares at June 30, 2024 and December 31, 2023. Schedule of Non-vested Shares Related Parties <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted Average</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; text-align: center; font-weight: bold; vertical-align: bottom">Number of Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Grant Date Fair Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Balance - December 31, 2022</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 64%">Granted</td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">695,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td><td style="width: 1%; text-align: left"> </td><td style="width: 14%; text-align: right">5.24</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Vested</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - December 31, 2023</td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">5.24</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">600,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align:

right">7.60</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Vested</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Balance - June 30, 2024</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">1,295,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">6.26</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 2.5pt">Unrecognized Compensation</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_981_eus-gaap--EmployeeBenefitsAndShareBasedCompensation_c20240101__20240630_zMVhATxMpPCa" style="border-bottom: Black 2.5pt double; text-align: right" title="Unrecognized Compensation">3,096,972</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Weighted average period (years)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td style="border-bottom: Black 2.5pt double; text-align: right">0.69</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>

6950005.246950005.246000007.6012950006.263096972P0Y8M8D The following is a detail of the common stock granted, which is subject to the vesting provisions noted above at June 30, 2024 and December 31, 2023, respectively. Schedule of Stock Granted <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center"> Six Months Ended June 30, 2024 </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Granted</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Vested</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Chief Financial Officer</td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z2vq4TFvpsfa" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z4hotuaMy4b1" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98F_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zTmJyoqOzNO4" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 52%; text-align: center">Chief Executive Officer</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zER627K5qWp5" style="width: 12%; text-align: right" title="Shares Granted">500,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLXRpfhZe0y4" style="width: 12%; text-align: right" title="Shares Vested">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_znnPtnRJb51k" style="width: 12%; text-align: right" title="Non Vested Shares">500,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Board Directors</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zL3S3l25alVk" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98D_eus-gaap--

SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zjTzDI8Uhi82" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zn5TM48DQBRd" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1.5pt">Director of Human Resources and Legal Services</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zVgP4OCnzOY" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Granted">100,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zErVnGiXf2rd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zDlpqV84r0q4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Non Vested Shares">100,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zjgO4wVQR09l" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Granted">600,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zvMdRktOq8m8" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_983_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20240101__20240630__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zEhQLREykJOf" style="border-bottom: Black 2.5pt double; text-align: right" title="Non Vested Shares">600,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Year Ended
December 31, 2023</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Granted</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td> <td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Shares Vested</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Non-Vested Shares</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 52%; text-align: center">Chief Financial Officer</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zBPiGV01gDf8" style="width: 12%; text-align: right" title="Shares Granted">600,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLK66hMpFiL3" style="width: 12%; text-align: right" title="Shares Vested">-</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefFinancialOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zHbh0ikiUwX6" style="width: 12%; text-align: right" title="Non Vested Shares">600,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center">Chief Executive Officer</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zLjOGKtNMyX" style="text-align: right" title="Shares Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zw5VoEJm3pLk" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--ChiefExecutiveOfficerMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z3sr7iaGefwa" style="text-align: right" title="Non Vested Shares">-</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: center">Board Directors</td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zZoK8cGMHB16" style="text-align: right" title="Shares Granted">95,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_986_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zYj0OT5ZZKzj" style="text-align: right" title="Shares Vested">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--BoardOfDirectorsChairmanMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z5uZFsIcvyoI" style="text-align: right" title="Non Vested Shares">95,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: center; padding-bottom: 1.5pt">Director of Human Resources and Legal Services</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zQ8gMhSGToVh" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Granted">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zkaIbYSQVb0d" style="border-bottom: Black 1.5pt solid; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">

</td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__srt--TitleOfIndividualAxis__srt--DirectorMember__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zQojyydynREd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Non Vested Shares">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 2.5pt"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_ziRgAlnP1QZ6" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Granted">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_986_eus-gaap--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsVestedNumberOfShares_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_z6VIqGx3p5fa" style="border-bottom: Black 2.5pt double; text-align: right" title="Shares Vested">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td><td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsNonVestedGrantsInPeriodGross_c20230101__20231231__us-gaap--StatementEquityComponentsAxis__us-gaap--CommonStockMember_zx9pvKGGQ82d" style="border-bottom: Black 2.5pt double; text-align: right" title="Non Vested Shares">695,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr></table>

50000050000010000010000006000006000006000006000009500095000695000695000 Stock option transactions for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows:

  Schedule of Stock Option Transactions

<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%">
<tr style="vertical-align: bottom">
<td> </td><td> </td><td colspan="2"> </td>

ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iS_c20230101__20231231_z8YjOMuqksC4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, beginning">6,801</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iS_c20230101__20231231_zM style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingAggregateIntrinsicValue_iS_c20230101__20231231_z2HaZSlV style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding vested and exercisable beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iS_c20230101__20231231_zjUI2hfqyhef" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, ending">10,203</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iS_c20230101__20231231_zBC0e6TZI16 style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, ending">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20230101__20231231_zqx5iHlVZkv6" style="text-align: right" title="Number of options, granted">104,272</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_c20230101__20231231_zObfimsTSYj9" style="text-align: right" title="Weighted average exercise price - granted">6.45</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98D_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedWeightedAverageGrantDateFairValue_c20230101__20231231_zN07HpsvDoH6" style="text-align: right" title="Weighted average grant-date fair value of options unvested">5.53</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_982_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_c20230101__20231231_zrakjw4Q3vEe" style="text-align: right" title="Number of options, exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_c20230101__20231231_z8iwmU9AtqF1" style="text-align: right" title="Weighted average exercise price - exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod_c20230101__20231231_zDVNMmVAPCl8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice_c20230101__20231231_z493XBuy style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price - cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iS_c20240101__20240630_z0YdlpMup4Xc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, outstanding beginning">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iS_c20240101__20240630_zOfE8vOhZE1d" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, beginning">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTerm2_dtY_c20230101__20231231_zm8t4Bd28A

title="Weighted average remaining contractual term (Years), outstanding">6.47</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue_iS_c20240101__20240630_zPaz35CWP9j4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td> <td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iS_c20240101__20240630_zm2QeLeZaDAd" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, beginning">116,174</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iS_c20240101__20240630_zw
style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable beginning">7.43</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_902_eus-gaap--SharebasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageRemainingContractualTerm1_dtY_c2023010
title="Weighted average remaining contractual term (Years) vested and exercisable">6.61</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingAggregateIntrinsicValue_iS_c20240101__20240630_zg4kC9Yl style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding vested and exercisable beginning">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iS_c20240101__20240630_zwTAuJcd51t" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, beginning">5,101</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iS_c20240101__20240630_zRaQmGg0Zi style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, beginning">16.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90B_ecustom--SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageRemainingContractualTerm_dtY_c20230101__2023123
title="Weighted average remaining contractual term (Years) unvested and non-exercisable">3.16</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_984_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsGrantsInPeriodGross_c20240101__20240630_zLFzRU5nYdoc" style="text-align: right" title="Number of options, granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsGrantsInPeriodWeightedAverageExercisePrice_c20240101__20240630_zZt2DfybVi9" style="text-align: right" title="Weighted average exercise price - granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_981_eus-gaap--StockIssuedDuringPeriodSharesStockOptionsExercised_c20240101__20240630_z6bhKwDe7bRe" style="text-align: right" title="Number of options, exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_980_eus-gaap--ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExercisesInPeriodWeightedAverageExercisePrice_c20240101__20240630_zOc3YRxW9OM8" style="text-align: right" title="Weighted average exercise price - exercised">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriod_c20240101__20240630_zvwzB78llbN6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresAndExpirationsInPeriodWeightedAverageExercisePrice_c20240101__20240630_zNby6yL6 style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price - cancelled/forfeited">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumber_iE_c20240101__20240630_zeBNaO8WIHs5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, outstanding ending">121,276</td><td

style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98E_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePrice_iE_c20240101__20240630_zGXPzJi1q3Hc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, ending">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5.97</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingIntrinsicValue_iE_c20240101__20240630_zyJy3xnvWrd6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Aggregate intrinsic value, outstanding ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98B_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestExercisableNumber_iE_c20240101__20240630_z8KnAzCazIV6" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, vested and exercisable, ending">121,276</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_982_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsVestedAndExpectedToVestOutstandingWeightedAverageExercisePrice_iE_c20240101__20240630_zLc style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, vested and exercisable, ending">7.79</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5.97</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableNumber_iE_c20240101__20240630_z07yhKThfIG5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of options, unvested and non-exercisable, ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsUnvestedAndNonExercisableWeightedAverageExercisePrice_iE_c20240101__20240630_zSXCzU5qCC style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted average exercise price, unvested and non-exercisable, ending">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> </table>

1700416.00P4Y1M28D680116.00P4Y1M28D1020316.00P4Y1M28D1042726.455.531212767.79P6Y5M19D1161747.43P6Y7M9D510116.00P3Y1M28D1212767.79P5Y11M19D12 id="xdx_897_eus-gaap--ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock_zXC2E0xSPx8b" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">The fair value of these stock options was determined using a Black-Scholes option pricing model with the following inputs: Schedule of Fair Value of Stock Options <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 60%"> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Expected term</td><td> </td> <td colspan="2" style="text-align: right">7 years</td><td> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="width: 44%; text-align: left">Expected volatility</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"> </td><td style="width: 12%; text-align: right">106</td><td style="width: 1%; text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Expected dividends</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">0</td><td style="text-align: left">%</td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Risk free interest rate</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3.88</td><td style="text-align: left">%</td></tr> </table> P7Y1.0600.0388 Warrant activity for the six months ended June 30, 2024 and the year ended December 31, 2023 are summarized as follows: Schedule of Warrants Activity <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td colspan="2"> </td><td> </td> <td colspan="2" style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted
 Average</td><td style="font-weight: bold"> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Weighted</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Remaining</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Aggregate</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Number of</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Average</td><td style="font-weight: bold"> </td><td style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Contractual</td><td style="font-weight: bold"> </td><td

style="font-weight: bold"> </td> <td colspan="2" style="font-weight: bold; text-align: center">Intrinsic</td><td style="font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrants</td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Warrants</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Exercise Price</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Term (Years)</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">Value</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 44%; padding-bottom: 1.5pt">Outstanding - December 31, 2022</td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td id="xdx_98C_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20230101__20231231_zvojTIuJMqkl" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Number of warrants outstanding, beginning balance">5,681,392</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iS_c20230101__20231231_zcKaMKm4psR6" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Weighted Average Exercise Price Exercisable, beginning balance">5.05</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right"><span id="xdx_90A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTerms_dtY_c20220101__2
title="Weighted Average Remaining Contractual Life (in years), Outstanding">1.85</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td><td style="width: 2%; padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; width: 1%; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iS_pp0p0_c20230101__20231231_zUvOFQLISiP" style="border-bottom: Black 1.5pt solid; width: 10%; text-align: right" title="Warrants Aggregate Intrinsic Value, beginning balance">10,026,387</td><td style="width: 1%; padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iS_c20230101__20231231_zkDMidRcZs5g" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, beginning balance">5,681,392</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iS_c20230101__20231231_z3ihymu4yqIc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, beginning balance">5.05</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsExercisable1_dtY_c
title="Weighted Average Remaining Contractual Life (in years), Vetsed and Exercisable">1.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iS_pp0p0_c20230101__202312
style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance">10,026,387</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested - December 31, 2022</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iS_c20230101__20231231_zNwkkYryY91l" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98B_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iS_c20230101__20231231_zh0G5bSS2VPj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"><span id="xdx_90A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsEquityInstrumentsOutstandingWeightedAverageRemainingContractualTermsUnvested_dtY_c202
title="Weighted Average Remaining Contractual Life (in years), Unvested and Non-exercisable">0.00</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98A_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iS_pp0p0_c20230101__20231231_zOKablLss
style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20230101__20231231_zni56ev755v" style="text-align: right" title="Number of warrants outstanding, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueGranted_c20230101__20231231_z3lchk7T8lM3" style="text-align: right" title="Weighted Average Exercise Price, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_987_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised_iN_di_c20230101__20231231_z4nhp1A9Awr4" style="text-align: right" title="Number of warrants outstanding, Exercised">(43,814</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td id="xdx_986_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercised_c20230101__20231231_zZ1pMP5HfJVf" style="text-align: right" title="Weighted Average Exercise Price, Exercised">4.73</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeituresAndExpirations_iN_di_c20230101__20231231_zFz8G4ObFK66" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Cancelled/Forfeited">(63,325</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td

style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98E_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueForfeitured_c20230101__20231231_zdVZFthEEECc" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Cancelled/Forfeited">26.39</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iS_c20240101__20240630_zxAZd8CYEeHj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, beginning balance">5,574,253</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iS_c20240101__20240630_zeKEXInpQXd5" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price Exercisable, beginning balance">4.81</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.86</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_980_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iS_pp0p0_c20240101__20240630_zPOpCF0dHSU4" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, beginning balance">9,348,348</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iS_c20240101__20240630_z75q9XKXDKzb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, beginning balance">5,574,253</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_987_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iS_c20240101__20240630_zB9DcA5lwJ28" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, beginning balance">4.81</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.86</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iS_pp0p0_c20240101__202406 style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance">9,348,348</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested - December 31, 2023</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iS_c20240101__20240630_z4Uxu9ORMqIk" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_981_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iS_c20240101__20240630_zcLzNgySFdm" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_987_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iS_pp0p0_c20240101__20240630_z9nEd21H style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested beginning balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>Granted</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsGranted_c20240101__20240630_z3fsSy5ibPUh" style="text-align: right" title="Number of warrants outstanding, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueGranted_c20240101__20240630_z1TjHhcwSQ65" style="text-align: right" title="Weighted Average Exercise Price, Granted">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Exercised</td><td> </td> <td style="text-align: left"> </td><td id="xdx_983_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised_iN_di_c20240101__20240630_z8vP0oS0p9Qd" style="text-align: right" title="Number of warrants outstanding, Exercised">(1,953,308</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left">$</td><td id="xdx_980_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercised_c20240101__20240630_z4kmY8zOMidb" style="text-align: right" title="Weighted Average Exercise Price, Exercised">4.73</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Cancelled/Forfeited</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98A_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsForfeituresAndExpirations_iN_di_c20240101__20240630_zSrtnl65xgWi" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Cancelled/Forfeited">(1,667</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueForfeitured_c20240101__20240630_zLa3pppacGd1" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Cancelled/Forfeited">12.50</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-

bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Outstanding - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_988_eus-gaap--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsOutstandingNumber_iE_c20240101__20240630_z8rs8oyBHU4i" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, ending balance">3,619,278</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValue_iE_c20240101__20240630_zHTqorQHaDZb" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price Exercisable, ending balance">4.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.36</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_985_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue_iE_pp0p0_c20240101__20240630_zOOtCcZ5LZOj" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Vested and Exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_98F_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable_iE_c20240101__20240630_zXmzglFasD27" style="border-bottom: Black 1.5pt solid; text-align: right" title="Number of warrants outstanding, Vested and Exercisable, ending balance">3,619,278</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_982_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueExercisable_iE_c20240101__20240630_z5V2ujGHQu65" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Vested and Exercisable, ending balance">4.85</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">0.36</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98D_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable_iE_pp0p0_c20240101__202406 style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Vested and Exercisable, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Unvested and non-exercisable - June 30, 2024</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsUnvested_iE_c20240101__20240630_zDCq9zCkd0s3" style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants, Unvested, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td id="xdx_98C_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionsWeightedAverageGrantDateFairValueUnvested_iE_c20240101__20240630_zZ4NWUBlodU8" style="border-bottom: Black 1.5pt solid; text-align: right" title="Weighted Average Exercise Price, Unvested, ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_989_ecustom--ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested_iE_pp0p0_c20240101__20240630_zx8LxqtAX style="border-bottom: Black 1.5pt solid; text-align: right" title="Warrants Aggregate Intrinsic Value, Unvested ending balance">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> </table>

56813925.05P1Y10M6D10026387568139 25.05P1Y10M6D10026387P0Y438144.736332526.3955742534.81P0Y10M9D9348348557425 34.81P0Y10M9D9348348195330 84.73166 id="xdx_80B_eus-gaap--SegmentReportingDisclosureTextBlock_zTxlheTCEByb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> Note 10 - Segment Information   Operating segments are defined as components of an enterprise about which separate financial information is available and evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The Company's chief operating decision maker is its Chief Executive Officer.   The Company evaluated the performance of its operating segments based on revenue and operating loss. All data below is prior to intercompany eliminations.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Segment information for the Company's operations for the six months ended June 30, 2024 and 2023, are as follows: Schedule of Operating Segments <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240101__20240630_zBl2gbOsKsL9" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20230101__20230630_zjbOEVe2Fauj" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">For the Six Months Ended June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align:

center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold">Revenues</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zUnYeCFjbva5" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">41,396,096</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">58,874,214</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zsmi9yOKaGA6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,107,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,804,931</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zH9IongydL1d" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,962,430</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zgGTymELBhZ7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">11,329</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">21,301</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--Revenues_pp0p0_c20240101__20240630_zdt7RgNML9mb" style="border-bottom: Black 2.5pt double; text-align: right" title="Revenues">46,514,834</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--Revenues_pp0p0_c20230101__20230630_zMpUPdIFKh3b" style="border-bottom: Black 2.5pt double; text-align: right" title="Revenues">70,662,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold">Cost of revenues</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zjX9qgpJ6GB5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">36,773,896</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">42,440,138</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zuoZWaVF5rI3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,990,922</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,691,658</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zWtHYqC0y7Xg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,546</td><td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,810,719</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zv66w76MjxH2" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6,879</td><td style="padding-bottom: 1.5pt; text-align: left"></td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">150</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--CostOfRevenue_pp0p0_c20240101__20240630_zKY08puNx78d" style="border-bottom: Black 2.5pt double; text-align: right" title="Cost of revenues">41,775,243</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--CostOfRevenue_pp0p0_c20230101__20230630_zlcJcfdW5V66" style="border-bottom: Black 2.5pt double; text-align: right" title="Cost of revenues">52,942,665</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Operating expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zq6YKgvhsiO4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">69,379</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">162,772</td><td style="text-align: left"><span style="font-family: Times New Roman, Times,

Serif"> </td></tr> <tr id="xdx_40F_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zItnQWHJ0r0f" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,498,590</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">669,791</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zQrX0PZ6Ywi1" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">285,544</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">568,683</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zDkKl7R6zwz2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,440</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,927</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_z0lQEw7eaFYf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,005,830</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5,408,475</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--OperatingExpenses_pp0p0_c20240101__20240630_zcSCPG2SSxK" style="border-bottom: Black 2.5pt double; text-align: right" title="Operating expenses">13,863,783</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--OperatingExpenses_pp0p0_c20230101__20230630_zJz88n0RqZLe" style="border-bottom: Black 2.5pt double; text-align: right" title="Operating expenses">6,812,648</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Income (loss) from operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zTSgXjlOtDm3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">4,552,821</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">16,271,304</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zkdM1Ewznpig" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,382,103</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(556,518</td><td style="text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zXvQtJuELsi5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(289,090</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">583,028</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zslVd8vFlVqg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">18,224</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_zstDkbGkEfg4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(12,005,830</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(5,408,475</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--OperatingIncomeLoss_pp0p0_c20240101__20240630_zqkBxPBnX6H4" style="border-bottom: Black 2.5pt double; text-align: right" title="Income (loss) from operations">(9,124,192</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98A_eus-gaap--OperatingIncomeLoss_pp0p0_c20230101__20230630_ztM1zKeOopG2" style="border-bottom: Black 2.5pt double; text-align: right" title="Income (loss) from operations">10,907,563</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Segment information for the Company's assets and liabilities at June 30, 2024 and December 31, 2023, are as follows: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240630_zDM1F8hi15F4" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20231231_z3i8cFLrZHgd" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"><span style="font-family:

Times New Roman, Times, Serif"> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Total Assets</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zntwUJ5avf6e" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">37,298,772</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">32,502,760</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zi0dwmdMu4ic" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,114,208</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,584,245</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zRjIoOO0iwR3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,269,173</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,596,236</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zwN4jlqxGMBf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">224,214</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">135,548</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_zaMbanqw7Ayf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,498,933</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5,106,518</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--Assets_iI_pp0p0_c20240630_zsIfYJSiv9rd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">56,405,300</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--Assets_iI_pp0p0_c20231231_z9wOjY89BMp" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">41,925,307</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Total Liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zWoSoKkuWKOe" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,101,904</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">2,426,964</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zBnodL17W1Uc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,107,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">155,295</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zmGgLSn0xYzk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">405,094</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">899,485</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_z5WUDVr0UlOe" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">116,398</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">198,197</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_z8vU6mWcn09e" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">7,392,986</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">9,841,902</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--Liabilities_iI_pp0p0_c20240630_zWdRsdy9teK7" style="border-bottom: Black 2.5pt double; text-align: right" title="Total liabilities">10,123,420</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_984_eus-gaap--Liabilities_iI_pp0p0_c20231231_zXQyq7M7mhId" style="border-bottom: Black 2.5pt double; text-align: right" title="Total liabilities">13,521,843</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   All intercompany accounts are separately presented above as both a component of the assets and liabilities. These amounts net to $0 in the Company's consolidated balance sheets.   Segment information for the Company's operations for the six months ended June 30, 2024 and 2023, are as follows: <span style="font-

family: Times New Roman, Times, Serif; font-size: 10pt"> Schedule of Operating Segments <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="display: none; vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240101__20240630_zBl2gbOsKsL9" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20230101__20230630_zjbOEVe2Fauj" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="6" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">For the Six Months Ended June 30,</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td> <td colspan="2"> </td><td> </td><td> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold">Revenues</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td>$</td><td id="xdx_406_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zUnYeCFjbva5" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">41,396,096</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">58,874,214</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zsmi9yOKaGA6" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,107,409</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,804,931</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zH9IongydL1d" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,962,430</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--Revenues_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zgGTymELBhZ7" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">11,329</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">21,301</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98F_eus-gaap--Revenues_pp0p0_c20240101__20240630_zdt7RgNML9mb" style="border-bottom: Black 2.5pt double; text-align: right" title="Revenues">46,514,834</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_981_eus-gaap--Revenues_pp0p0_c20230101__20230630_zMpUPdIFKh3b" style="border-bottom: Black 2.5pt double; text-align: right" title="Revenues">70,662,876</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="font-weight: bold">Cost of revenues</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zjX9qqpJ6GB5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">36,773,896</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">42,440,138</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zuoZWaVF5rI3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,990,922</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,691,658</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zWtHYqC0y7Xg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,546</td><td style="text-align: left"></td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,810,719</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--CostOfRevenue_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zv66w76MjxH2" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt">Other</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">6,879</td><td style="padding-bottom: 1.5pt; text-align: left"></td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">150</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98E_eus-gaap--CostOfRevenue_pp0p0_c20240101__20240630_zKY08puNx78d" style="border-bottom: Black 2.5pt double; text-align: right" title="Cost of revenues">41,775,243</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_986_eus-gaap--CostOfRevenue_pp0p0_c20230101__20230630_zlcJcfdW5V66" style="border-bottom: Black 2.5pt double; text-align: right" title="Cost of revenues"><span style="font-family:

Times New Roman, Times, Serif">52,942,665</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Operating expenses</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zq6YKgvhsiQ4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">69,379</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">162,772</td><td style="text-align: left"> </td></tr> <tr id="xdx_40F_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zItnQWHJ0r0f" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,498,590</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">669,791</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zOrX0PZ6Ywi1" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">285,544</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">568,683</td><td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zDkKl7R6zwz2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,440</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,927</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--OperatingExpenses_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_z0lQEw7eaFYf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,005,830</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5,408,475</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_988_eus-gaap--OperatingExpenses_pp0p0_c20240101__20240630_zcSCPG2SSxK" style="border-bottom: Black 2.5pt double; text-align: right" title="Operating expenses">13,863,783</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--OperatingExpenses_pp0p0_c20230101__20230630_zJz88n0RqZLe" style="border-bottom: Black 2.5pt double; text-align: right" title="Operating expenses">6,812,648</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Income (loss) from operations</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zTSgXjlOtDm3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">4,552,821</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">16,271,304</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zkdM1Ewznpig" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,382,103</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(556,518</td><td style="text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zXvQtJuELsi5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(289,090</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">583,028</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zslVd8vTlVqg" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">10</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">18,224</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--OperatingIncomeLoss_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_zstDkbGkEfg4" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(12,005,830</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(5,408,475</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_98D_eus-gaap--OperatingIncomeLoss_pp0p0_c20240101__20240630_zqkBxPBnX6H4" style="border-bottom: Black 2.5pt double; text-align: right" title="Income (loss) from operations">9,124,192</td><td style="padding-bottom: 2.5pt; text-align: left">)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98A_eus-gaap--OperatingIncomeLoss_pp0p0_c20230101__20230630_ztM1zKeOopG2" style="border-bottom: Black 2.5pt double; text-align: right" title="Income (loss) from operations">10,907,563</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   <span

style="font-family: Times New Roman, Times, Serif"> SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Segment information for the Company's assets and liabilities at June 30, 2024 and December 31, 2023, are as follows: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20240630_zDM1F8hi15F4" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_495_20231231_z3i8cFIrZHgd" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom"> <td> </td><td> </td> <td> </td><td colspan="2"> </td><td> </td> <td colspan="2"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Total Assets</td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td> <td style="text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zntwUj5avf6e" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Mobile Virtual Network Operators</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">37,298,772</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">32,502,760</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zi0dwmdMu4ic" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">5,114,208</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">2,584,245</td><td style="text-align: left"> </td></tr> <tr id="xdx_402_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zRjIo0O0iwR3" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,269,173</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,596,236</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_zwN4jlqxGMBf" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">224,214</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">135,548</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--Assets_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_zaMbanqw7Ayf" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">12,498,933</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">5,106,518</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_982_eus-gaap--Assets_iI_pp0p0_c20240630_zsIfYJSiv9rd" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">56,405,300</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_985_eus-gaap--Assets_iI_pp0p0_c20231231_z9wOjY89BMp" style="border-bottom: Black 2.5pt double; text-align: right" title="Total assets">41,925,307</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="font-weight: bold; text-align: left">Total Liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td></tr> <tr id="xdx_404_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--MobileVirtualNetworkOperatorMember_zWoSoKkuWKOc" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Mobile Virtual Network Operators</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">1,101,904</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="text-align: right">2,426,964</td><td style="text-align: left"> </td></tr> <tr id="xdx_409_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--ComprehensivePlatformServicesMember_zBnodL17W1Uc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Comprehensive Platform Services</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,107,038</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">155,295</td><td style="text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--LeadGenerationMember_zmGgLSn0xYzk" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">Lead Generation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">405,094</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">899,485</td><td style="text-align: left"> </td></tr> <tr id="xdx_40E_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--OtherMember_z5WUDVr0UlOe" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Other</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">116,398</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">198,197</td><td style="text-align: left"> </td></tr> <tr id="xdx_405_eus-gaap--Liabilities_iI_hus-gaap--StatementBusinessSegmentsAxis__custom--CorporateOverheadMember_z8vU6mWcn09e" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Corporate overhead</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">7,392,986</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New

Roman, Times, Serif"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">9,841,902</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 2.5pt">Total</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td id="xdx_983_eus-gaap--Liabilities_iI_pp0p0_c20240630_zWdRsdy9teK7" style="border-bottom: Black 2.5pt double; text-align: right" title="Total liabilities">10,123,420</td><td style="padding-bottom: 2.5pt; text-align: left"> </td> <td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_984_eus-gaap--Liabilities_iI_pp0p0_c20231231_zXQyq7M7mhId" style="border-bottom: Black 2.5pt double; text-align: right" title="Total liabilities">13,521,843</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>
413960965887421451074095804931596243011329213014651483470662876367738964244013849909225691658354648107196879150417752435294266569379162772149851382103-556518-28909058302810182241200583054084754912419210907563372987723250276051142082584245126917315962362242141355481249893351065185640530041925307110190424269641107038155295405094899485111id="xdx_808_ecustom--InstallmentSaleLiabilityDisclosureTextBlock_zRsoDx2oALX6" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Note 11 – Installment Sale Liability   Agreement   In 2022, the Company executed a two-year (2) financing arrangement with Affordable Connectivity Financing (“ACF”, “Seller”) to receive up to $25,000,000 to purchase devices for sale.   This agreement was based upon the Company submitting a purchase order and ACF approving the request. The Company could cancel the purchase order prior to ACF paying for the devices. The agreement could be extended by a period of one (1) year upon mutual consent.   Under the terms of the agreement, ACF was directly purchasing products and reselling to the Company at a markup. At December 31, 2022, the markup was 9.85%. Effective April 1, 2023 and each quarter thereafter, this amount was subject to increase based upon the secured overnight financing rate.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Repayment Period   Each installment sale contract was to be repaid over a period of nine (9) months.   Security   This arrangement was fully secured by all assets of the Company.   Minimum Outstanding Balance   3 month rolling average of 70% of the installment sale credit amount.   Prepayment Penalty   The Company was subject to a cancellation fee of 3% during the first year and 2% during the second year.   Administrative Fee   The Company was required to pay $2,000 per month.   Default Rate   For any unpaid amounts under this agreement, the Company was subject to a fee of 1.35% per month (16.2% annualized).   Commitment Fee   ACF charged a 2% commitment fee on the initial installment sale, and 2% for each incremental increase of $5,000,000 in the installment sale credit amount.   For example, if the initial installment sale credit amount is $15,000,000, the credit availability fee would be $300,000 (2%). Any subsequent increase of $5,000,000 or more would result in an additional fee of $100,000 (2%). Commitment fees are paid over a period of 12 months as part of the Seller’s monthly invoicing.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   Covenants   At December 31, 2023, the Company was in compliance with all of the following ratios: <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">1.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Company adjusted EBITDA,</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">2.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Total Leverage Ratio,</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">3.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Fixed Charge Coverage Ratio,</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">4.

</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Minimum Subscriber Base; and</td></tr></table> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; width: 100%; margin-top: 0; margin-bottom: 0"><tr style="font: 10pt Times New Roman, Times, Serif; vertical-align: top"> <td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in"></td><td style="font: 10pt Times New Roman, Times, Serif; width: 0.25in">5.</td><td style="font: 10pt Times New Roman, Times, Serif; text-align: justify">Minimum Liquidity</td></tr></table>   Additionally, the Company is required to provide various data to the vendor on a periodic basis. The Company has not received notice from the vendor regarding any instances of non-compliance.   Lockbox   The Company will maintain a lockbox for the benefit of the Seller.   Installment Sale Liability   At December 31, 2023, the Company recorded an installment sale liability of $0,   During the year ended December 31, 2023, the Company paid fees of $491,536. These amounts were included as a component of cost of goods sold.   The liability was repaid in full in 2023 and the agreement was cancelled.   250000000The agreement could be extended by a period of one (1) year upon mutual consent0.09853 month rolling average of 70% of the installment sale credit amountThe Company was subject to a cancellation fee of 3% during the first year and 2% during the second year2000For any unpaid amounts under this agreement, the Company was subject to a fee of 1.35% per month (16.2% annualized)0.020.025000000For example, if the initial installment sale credit amount is $15,000,000, the credit availability fee would be $300,000 (2%). Any subsequent increase of $5,000,000 or more would result in an additional fee of $100,000 (2%). Commitment fees are paid over a period of 12 months as part of the Seller's monthly invoicing491536<p id="xdx_808_eus-gaap--IncomeTaxDisclosureTextBlock_ziB477oSlHwb" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Note 12 – Income Taxes </p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify"> </p> <p id="xdx_89D_eus-gaap--ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock_zj7P4px6hZOj" style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Provision (benefit) for Income Taxes and Effective Income Tax Rate</p> <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-align: justify">Schedule of Income Taxes and Effective Income Tax Rate </p> <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240101__20240630_zC3X6FtBh5Ki" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230101__20230630_zredU8RWYdN7" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Federal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_eus-gaap--CurrentFederalTaxExpenseBenefit_maFITEBzDyq_z6EXU5ise3u2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 64%">Current</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">135,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">-</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--DeferredFederalIncomeTaxExpenseBenefit_maFITEBzDyq_zrxMH2bprbu3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Deferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,835,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--FederalIncomeTaxExpenseBenefitContinuingOperations_iT_mtFITEBzDyq_zVXo296I2dj4" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total provision (benefit)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,970,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td>State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--CurrentStateAndLocalTaxExpenseBenefit_maSALITzN9c_zcbalj8vCfT1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt">Current</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--DeferredStateAndLocalIncomeTaxExpenseBenefit_maSALITzN9c_zmq6ywteuDtl" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Deferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--StateAndLocalIncomeTaxExpenseBenefitContinuingOperations_iT_mtSALITzN9c_zZHHWnu6Mfob" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total provision (benefit)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr></table>   <p style="font: 10pt Times New Roman, Times, Serif; margin: 0pt 0pt 0pt 0; text-

align: justify"> SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   <p id="xdx_89C_eus-gaap--ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock_zLd3hu0jj6V4" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; text-align: justify; margin-top: 0pt; margin-bottom: 0pt">A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Schedule of Components of Income Tax Expense (Benefit) <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240101__20240630_zrBt2iIOz783" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20230101__20230630_zfIgcclpIlE5" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_40E_eus-gaap--IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate_maITEBSzrFg_z0jTA5zdCoEb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left">Federal income tax expense (benefit) - 19.64%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(1,710,000</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">893,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--IncomeTaxReconciliationStateAndLocalIncomeTaxes_maITEBSzrFg_ziLPbA5rBbg5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">State income tax expense (benefit) - <span
class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIENvbXBvbmVudHMgb2YgSW5jb21lIFRheCBFeHBlbnNlIChCZW5lZml0KSAoRGV0YWlscykgKFBhcmVudHhldGhldGljYWwpA4" id="xdx_904_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_uPure_c20240101__20240630_zTbYLCyQULhh" title="State and local tax rate"><span
class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIENvbXBvbmVudHMgb2YgSW5jb21lIFRheCBFeHBlbnNlIChCZW5lZml0KSAoRGV0YWlscykgKFBhcmVudHhldGhldGljYWwpA4" id="xdx_901_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_uPure_c20230101__20230630_zOIQfr9maHn7" title="State and local tax rate">6.5% - net of federal effect</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(561,000</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">296,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--IncomeTaxReconciliationNondeductibleExpense_maITEBSzrFg_zeLK6F4SvIP2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Non-deductible items</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,000,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--IncomeTaxExpenseBenefitSubtotal_iT_mtITEBSzrFg_maITEBzbRM_z1a0ZE6oX1n2" style="vertical-align: bottom; background-color: White"> <td>Subtotal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,271,000</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,189,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance_maITEBzbRM_zpAZMJI0zIue" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Change in valuation allowance</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4,241,000</td><td style="padding-bottom: 1.5pt; text-align: left"></td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,189,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--IncomeTaxExpenseBenefit_iT_mtITEBzbRM_zORmQDewbd51" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Income tax expense (benefit) </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,970,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Effective tax rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_uPure_c20240101__20240630_zZPDGSFCmgy9" style="border-bottom: Black 2.5pt double; text-align: right" title="Effective tax rate">-34.13</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98C_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_uPure_c20230101__20230630_zXtD6B8NosW2" style="border-bottom: Black 2.5pt double; text-align: right" title="Effective tax rate">0.00</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table>   Deferred Tax Assets and Liabilities   <p id="xdx_89B_eus-gaap--ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock_zBSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024 and December 31, 2023, respectively, the significant components of deferred tax assets and liabilities is as follows: Schedule of Deferred Tax Assets and Liabilities <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 70%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240630_zoGq1u8zjL68" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231231_zAhglT5SQiWb" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Deferred Tax Assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td> <td> </td><td> </td> <td style="text-align: left"> </td></tr> <tr id="xdx_40A_eus-gaap--DeferredTaxAssetsNetOperatingLossCarryforwards_iI_zbwtJ1Ge1Ga" style="vertical-align: bottom; background-color: White"> <td>Net operating loss carryforwards</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98A_eus-gaap--DeferredTaxAssetsNetOperatingLossCarryforwards_iI_zbwtJ1Ge1Ga" style="text-align: right" title="Net operating loss carryforwards">1,189,000</td><td style="text-align: left"> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td></tr> <tr id="xdx_40F_eus-gaap--DeferredTaxAssetsValuationAllowance_iI_zbwtJ1Ge1Ga" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Valuation allowance</td><td> </td> <td style="text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td id="xdx_98F_eus-gaap--DeferredTaxAssetsValuationAllowance_iI_zbwtJ1Ge1Ga" style="text-align: right" title="Valuation allowance">(1,189,000</td><td style="text-align: left">)</td><td> </td> <td> </td><td> </td> <td> </td><td> </td></tr> <tr id="xdx_40B_eus-gaap--DeferredTaxAssetsNet_iI_zbwtJ1Ge1Ga" style="vertical-align: bottom; background-color: White"> <td>Deferred tax assets, net</td><td> </td> <td style="text-align: left">$</td><td id="xdx_98E_eus-gaap--DeferredTaxAssetsNet_iI_zbwtJ1Ge1Ga" style="text-align: right" title="Deferred tax assets, net">-</td><td style="text-align: left"> </td><td> </td> <td> </td><td> </td> <td> </td><td> </td></tr> </table>   <p id="xdx_89D_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $1,189,000 of federal net operating loss carryforwards available to offset future taxable income. The federal net operating loss carryforwards will begin to expire in 2037. <p id="xdx_89E_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $1,189,000 of state net operating loss carryforwards available to offset future taxable income. The state net operating loss carryforwards will begin to expire in 2037. <p id="xdx_89F_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $2,970,000 of foreign net operating loss carryforwards available to offset future taxable income. The foreign net operating loss carryforwards will begin to expire in 2037. <p id="xdx_89G_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $1,189,000 of federal net operating loss carryforwards available to offset future taxable income. The federal net operating loss carryforwards will begin to expire in 2037. <p id="xdx_89H_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $1,189,000 of state net operating loss carryforwards available to offset future taxable income. The state net operating loss carryforwards will begin to expire in 2037. <p id="xdx_89I_eus-gaap--ScheduleOfOperatingLossCarryforwardsTableTextBlock_zbSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024, the Company had approximately $2,970,000 of foreign net operating loss carryforwards available to offset future taxable income. The foreign net operating loss carryforwards will begin to expire in 2037.

 </td></tr> <tr id="xdx_404_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseReservesAndAccruals AllowanceForDoubtfulAccounts_iI_maDTAGztiS_zfhcRJOjR5zg" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Reserve for uncollectible accounts</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">5,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">5,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost_iI_maDTAGztiS_zj0tcTj7Akue" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Stock based compensation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">125,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwards_iI_maDTAGztiS_z2ZXYiV2cCE" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Net operating loss carryforwards</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4,837,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">3,844,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--DeferredTaxAssetsGross_iTI_mtDTAGztiS_maDTANzgyE_zPMDea7a3ffc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Total deferred tax assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">4,967,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,849,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di_msDTANzgyE_zqrFYp42OFhj" style="vertical-align: bottom; background-color: White"> <td style="text-align: justify; padding-bottom: 1.5pt">Less: valuation allowance</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(4,750,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(790,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--DeferredTaxAssetsNet_iTI_mtDTANzgyE_maDTALNzZbf_z9WlpmCzHBc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: justify">Net deferred tax assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">217,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">3,059,000</td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_400_eus-gaap--DeferredTaxLiabilitiesNetAbstract_iB_z2Nk4oOwTBbc" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Deferred Tax Liabilities</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_407_ecustom--DeferredTaxLiabilitiesDepreciation_iTI_maDITLzoNr_zk7gps7qIPhe" style="vertical-align: bottom; background-color: White"> <td>Depreciation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">52,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">224,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_408_ecustom--DeferredTaxLiabilitiesAmortization_iTI_maDITLzoNr_zPBWgSH6im5" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt">Amortization</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">165,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DeferredIncomeTaxLiabilities_iTI_mtDITLzoNr_msDTALNzZbf_zYoOUxoXYBz" style="vertical-align: bottom; background-color: White"> <td style="padding-bottom: 1.5pt; text-align: justify">Net deferred tax liabilities</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">217,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">224,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td> </td> <td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_40C_eus-gaap--DeferredTaxAssetsLiabilitiesNet_iI_mtDTALNzZbf_zzmlODgw8y3k" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Deferred income taxes - net</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,835,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> </table>   Deferred tax assets and liabilities are computed by applying the federal and state income tax rates in effect to the gross amounts of temporary differences and other tax attributes, such as net operating loss carryforwards. In assessing if the deferred tax assets will be realized, the Company considers whether it is more likely than not that some or all of these deferred tax assets will be realized. The ultimate realization of deferred tax assets is dependent upon the generation of future taxable income during the period in which these deductible temporary differences reverse. As a result of historic losses, the Company has recorded a full valuation allowance as of June 30, 2024.   SURGEPAYS, INC. AND SUBSIDIARIES NOTES TO UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2024   As of June 30, 2024, the Company had federal and state net operating loss carryforwards of approximately $20,000,000 and $16,000,000, respectively. The federal net operating losses carry

forward indefinitely, and accordingly have not been reserved. The state net operating losses will expire between the years ending December 31, 2036 and 2038. The state net operating losses have been fully reserved as management does not believe that is probable that the losses will be utilized before their expiration.   During the six months ended June 30, 2024, the valuation allowance increased by approximately $3,960,000. The total valuation allowance results from the Company's estimate of its future recoverability of its net deferred tax assets.   The Company is in the process of analyzing their NOL and has not determined if the Company has had any change of control issues that could limit the future use of these NOL's. As of December 31, 2023, all federal NOL carryforwards that were generated after 2017 may only be used to offset 80% of taxable income and are carried forward indefinitely.   The Company follows the provisions of ASC 740, which requires the computations of current and deferred income tax assets and liabilities only consider tax positions that are more likely than not (defined as greater than 50% chance) to be sustained if the taxing authorities examined the positions. There are no significant differences between the tax provisions represented in the accompanying consolidated financial statements and that reported in the Company's income tax returns. The Company is subject to U.S. Federal and State income tax examination by taxing authorities for the years after December 31, 2020.   The Company files corporate income tax returns in the United States and State of Tennessee jurisdictions. Due to the Company's net operating loss posture, all tax years are open and subject to income tax examination by tax authorities. The Company's policy is to recognize interest expense and penalties related to income tax matters as tax expense. At June 30, 2024 and December 31, 2023, respectively, there are no unrecognized tax benefits, and there were no significant accruals for interest related to unrecognized tax benefits or tax penalties. Provision (benefit) for Income Taxes and Effective Income Tax Rate

Schedule of Income Taxes and Effective Income Tax Rate
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 100%">
<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49B_20240101__20240630_zC3X6FtBh5Ki" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49D_20230101__20230630_zredU8RWYdN7" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td>Federal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr>
<tr id="xdx_407_eus-gaap--CurrentFederalTaxExpenseBenefit_maFITEBzDyq_z6EXU5ise3u2" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; width: 64%">Current</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">135,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right"></td><td style="width: 1%; text-align: left"> </td></tr>
<tr id="xdx_400_eus-gaap--DeferredFederalIncomeTaxExpenseBenefit_maFITEBzDyq_zrxMH2bprbu3" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Deferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right">2,835,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: right"> </td><td style="padding-bottom: 1.5pt; text-align: left"></td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
<tr id="xdx_40B_eus-gaap--FederalIncomeTaxExpenseBenefitContinuingOperations_iT_mtFITEBzDyq_zVXo296I2dj4" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total provision (benefit)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">2,970,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
<tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr>
<tr style="vertical-align: bottom; background-color: White"> <td>State</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr>
<tr id="xdx_404_eus-gaap--CurrentStateAndLocalTaxExpenseBenefit_maSALITzN9c_zcbalj8vCfT1" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 10pt">Current</td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left">$</td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr>
<tr id="xdx_406_eus-gaap--DeferredStateAndLocalIncomeTaxExpenseBenefit_maSALITzN9c_zmq6ywteuDtl" style="vertical-align: bottom; background-color: White"> <td style="padding-left: 10pt; padding-bottom: 1.5pt">Deferred</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
<tr id="xdx_40C_eus-gaap--StateAndLocalIncomeTaxExpenseBenefitContinuingOperations_iT_mtSALITzN9c_zZHHWnu6Mfob" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="padding-left: 20pt; text-align: left; padding-bottom: 1.5pt">Total provision (benefit)</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr>
</table>
13500028350002970000<p id="xdx_89C_eus-gaap--ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock_zLd3hu0jj6V4" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; text-align: justify; margin-top: 0pt; margin-bottom: 0pt">A reconciliation of the provision for income taxes to the amount computed by applying the statutory federal income tax rate of 21% to income before provision for income taxes for the six months ended June 30, 2024 and 2023, respectively, is approximately as follows: Schedule of Components of Income Tax Expense (Benefit)
<table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 80%">
<tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49F_20240101__20240630_zrBt2iIOz783" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_497_20230101__20230630_zfIgcclpllE5" style="border-bottom: Black 1.5pt solid; font-weight: bold;

text-align: center">June 30, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr id="xdx_40E_eus-gaap--IncomeTaxReconciliationIncomeTaxExpenseBenefitAtFederalStatutoryIncomeTaxRate_maITEBSzrFg_z0jTA5zdCoEb" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="width: 64%; text-align: left">Federal income tax expense (benefit) - 19.64%</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">(1,710,000</td><td style="width: 1%; text-align: left">)</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">893,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_408_eus-gaap--IncomeTaxReconciliationStateAndLocalIncomeTaxes_maITEBSzrFg_ziLPbA5rBbg5" style="vertical-align: bottom; background-color: White"> <td style="text-align: left">State income tax expense (benefit) - <span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIENvbXBvbmVudHMgb2YgSW5jb21lIFRheCBFeHBlbnNlIChCZW5lZml0KSAoRGV0YWlscykgKFBhcmVudCkgIGluY29tZSB0YXggZXhwZW5zZSAoYmVuZWZpdCkgLSBuZXQgb2YgZmVkZXJhbCBlZmZlY3Q_ID" id="xdx_904_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_uPure_c20240101__20240630_zTbYLCyQULhh" title="State and local tax rate"><span class="xdx_phnt_RGlzY2xvc3VyZSAtIFNjaGVkdWxlIG9mIENvbXBvbmVudHMgb2YgSW5jb21lIFRheCBFeHBlbnNlIChCZW5lZml0KSAoRGV0YWlscykgKFBhcmVudCkgIGluY29tZSB0YXggZXhwZW5zZSAoYmVuZWZpdCkgLSBuZXQgb2YgZmVkZXJhbCBlZmZlY3Q_ID" id="xdx_901_eus-gaap--EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes_dp_uPure_c20230101__20230630_zOIQfr9maHn7" title="State and local tax rate">6.5% - net of federal effect</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(561,000</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">296,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_403_eus-gaap--IncomeTaxReconciliationNondeductibleExpense_maITEBSzrFg_zeLK6F45vIP2" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Non-deductible items</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">1,000,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr> <tr id="xdx_408_ecustom--IncomeTaxExpenseBenefitSubtotal_iT_mtITEBSzrFg_maITEBzbRM_z1a0ZE6oX1n2" style="vertical-align: bottom; background-color: White"> <td>Subtotal</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">(1,271,000</td><td style="text-align: left">)</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">1,189,000</td><td style="text-align: left"> </td></tr> <tr id="xdx_406_eus-gaap--IncomeTaxReconciliationChangeInDeferredTaxAssetsValuationAllowance_maITEBzbRM_zpAZMJI0zIue" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left; padding-bottom: 1.5pt">Change in valuation allowance</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4,241,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(1,189,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr> <tr id="xdx_402_eus-gaap--IncomeTaxExpenseBenefit_iT_mtITEBzbRM_zQRmQDewbd51" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Income tax expense (benefit)</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">2,970,000</td><td style="padding-bottom: 2.5pt; text-align: left"> </td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="border-bottom: Black 2.5pt double; text-align: right">-</td><td style="padding-bottom: 2.5pt; text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 2.5pt">Effective tax rate</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_985_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_uPure_c20240101__20240630_zZPDGSFCmgy9" style="border-bottom: Black 2.5pt double; text-align: right" title="Effective tax rate">-34.13</td><td style="padding-bottom: 2.5pt; text-align: left">%</td><td style="padding-bottom: 2.5pt"> </td> <td style="border-bottom: Black 2.5pt double; text-align: left"> </td><td id="xdx_98C_eus-gaap--EffectiveIncomeTaxRateContinuingOperations_dp_uPure_c20230101__20230630_zXtD6B8NosW2" style="border-bottom: Black 2.5pt double; text-align: right" title="Effective tax rate">0.00</td><td style="padding-bottom: 2.5pt; text-align: left">%</td></tr> </table> 0.19640.1964-171000089300000.0650.065-5610002960001000000127100011890004241000-11890002970000-0.34130.0000<p id="xdx_89B_eus-gaap--ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock_zBSLERrTZZ1e" style="font: 10pt Times New Roman, Times, Serif; margin-right: 0pt; margin-top: 0pt; margin-bottom: 0pt; text-align: justify">As of June 30, 2024 and December 31, 2023, respectively, the significant components of deferred tax assets and liabilities is as follows: Schedule of Deferred Tax Assets and Liabilities <table cellpadding="0" cellspacing="0" style="font: 10pt Times New Roman, Times, Serif; border-collapse: collapse; width: 70%"> <tr style="vertical-align: bottom"> <td> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_493_20240630_zoGq1u8zjL68" style="border-bottom: Black 1.5pt solid; font-weight: bold; text-align: center">June 30, 2024</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td><td style="font-weight: bold; padding-bottom: 1.5pt"> </td> <td colspan="2" id="xdx_49C_20231231_zAhglT5SQiWb" style="border-bottom: Black 1.5pt solid; white-space: nowrap; font-weight: bold; text-align: center">December 31, 2023</td><td style="padding-bottom: 1.5pt; font-weight: bold"> </td></tr> <tr style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-decoration: underline; font-weight: bold; text-align: left">Deferred Tax Assets</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr> <tr id="xdx_404_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseReservesAndAccrualsAllowanceForDoubtfulAccounts_iI_maDTAGztiS_zfhcRJOjR5zg" style="vertical-align: bottom; background-color: White"> <td style="width: 64%; text-align: left">Reserve for uncollectible accounts</td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left">$</td><td style="width: 14%; text-align: right">5,000</td><td style="width: 1%; text-align: left"> </td><td style="width: 2%"> </td> <td style="width: 1%; text-align: left"><span style="font-family: Times New Roman, Times, Serif">$</td><td style="width: 14%; text-align: right">5,000</td><td style="width: 1%; text-align: left"> </td></tr> <tr id="xdx_40B_eus-gaap--DeferredTaxAssetsTaxDeferredExpenseCompensationAndBenefitsShareBasedCompensationCost_iI_maDTAGztiS_zj0tcTj7Akue" style="vertical-align: bottom; background-color: rgb(204,238,255)"> <td style="text-align: left">Stock based compensation</td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">125,000</td><td style="text-align: left"> </td><td> </td> <td style="text-align: left"> </td><td style="text-align: right">-</td><td style="text-align: left"> </td></tr> <tr id="xdx_401_eus-gaap--DeferredTaxAssetsOperatingLossCarryforwards_iI_maDTAGztiS_z2ZXYiV2cCE" style="vertical-align: bottom; background-color: White"> <td style="text-align: left; padding-bottom: 1.5pt">Net operating loss carryforwards</td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">4,837,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td> <td style="border-bottom: Black 1.5pt solid; text-align: left">

*** </td><td style="border-bottom: Black 1.5pt solid; text-align: right">3,844,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr id="xdx_400_eus-gaap--DeferredTaxAssetsGross_iTI_mtDTAGztiS_maDTANzgyE_zPMDea7a3ffc" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: justify">Total deferred tax assets</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">4,967,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">3,849,000</td><td style="text-align: left"> </td></tr><tr id="xdx_404_eus-gaap--DeferredTaxAssetsValuationAllowance_iNI_di_msDTANzgyE_zqrFYp42OFhj" style="vertical-align: bottom; background-color: White"><td style="text-align: justify; padding-bottom: 1.5pt">Less: valuation allowance</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(4,750,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">(790,000</td><td style="padding-bottom: 1.5pt; text-align: left">)</td></tr><tr id="xdx_402_eus-gaap--DeferredTaxAssetsNet_iTI_mtDTANzgyE_maDTALNzZbf_z9WlpmCzIIBc" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-align: justify">Net deferred tax assets</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">217,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: right">3,059,000</td><td style="text-align: left"> </td></tr><tr style="vertical-align: bottom; background-color: White"><td> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td style="text-align: left"> </td></tr><tr id="xdx_400_eus-gaap--DeferredTaxLiabilitiesNetAbstract_iB_z2Nk4oOwTBbc" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="text-decoration: underline; font-weight: bold; text-align: left">Deferred Tax Liabilities</td><td> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right"> </td><td> </td><td style="text-align: left"> </td></tr><tr id="xdx_407_ecustom--DeferredTaxLiabilitiesDepreciation_iTI_maDITLzoNr_zk7gps7qlPhe" style="vertical-align: bottom; background-color: White"><td>Depreciation</td><td> </td><td style="text-align: left"> </td><td style="text-align: right">52,000</td><td style="text-align: left"> </td><td> </td><td style="text-align: left"> </td><td style="text-align: left"> </td><td style="text-align: right">224,000</td><td style="text-align: left"> </td></tr><tr id="xdx_408_ecustom--DeferredTaxLiabilitiesAmortization_iTI_maDITLzoNr_zPBWgSIH6im5" style="vertical-align: bottom; background-color: rgb(204,238,255)"><td style="padding-bottom: 1.5pt">Amortization</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">165,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">-</td><td style="padding-bottom: 1.5pt; text-align: left"> </td></tr><tr id="xdx_404_eus-gaap--DeferredIncomeTaxLiabilities_iTI_mtDITLzoNr_msDTALNzZbf_zYoOUxoXYBz" style="vertical-align: bottom; background-color: White"><td style="padding-bottom: 1.5pt; text-align: justify">Net deferred tax liabilities</td><td style="padding-bottom: 1.5pt"> </td><td style="border-bottom: Black 1.5pt solid; text-align: left"> </td><td style="border-bottom: Black 1.5pt solid; text-align: right">217,000</td><td style="padding-bottom: 1.5pt; text-align: left"> </td><td style="padding-bottom: 1.5pt"> </td><td style="padding-bottom: 1.5pt; text-align: left

[W]3B4.52A/A MG!H2<35U@R3NR-KP=?,AY3T)%9 6-Z4>=<X6*ZI95YH;A??NXF,(J2(1V&N*Q M.R$S;KIWYX&5C4W+6V0P;TG73#OX=7NN344+[OR',+7P,"19P1=#VV*WJWWS
M.I6;GU+0O)VL&VT.9A7*A1T_%=B M#-:?I/N&?M8/=\O1V/KYE<%%R1O7.2 M]8Y2;JBR'3G;C1:U'?-F0M/0:)=+FM)1F@OT?2Z$7F^.@G[NG_X+4$L#!!0 M (/:!#5GTYN$OL 8 .5 9
>&PO=V]R.W-H965T#F5+S@^%0 M9C`-$NGR.:W@S82+DBAX%`.AG M*F)X?#@G4WI)U9?YN8"G88>2LY)6DO$* M"SHY&ISX!Z>]7F\6?&7T1JZ,L?;DBO K_? ^/QIXVB!:T$?QI! (_"WI&BT(#
M@<1D_+.:@4ZD%5*E%08+2E8UO>36QF%%/(6V" 16(#!V-XJ;E.^()L' M@M]@H5<#FAX85XTT&,?@P M&/7AAYW5H*(M>`:/OTZNI!*0&'\O\&K=!"#=#Z&(YD'.2
MT:,!5(.D8D$'O[\]\V/O58^!H\[41_Z\2447UX7%/,) LBK_065BN;X4;1A!=0IJR:8B8Q:4M56Z%F%)_QX5)E>/7-*/E%14X],ULZ.+6/[2+?^B;J2V8.%E0 :T"
M:9&O1@19D8^UUJ#AL3O@E0*04U0_)8P@;^2HJ;HE!2DRBC>?V!4 '/\3XR M.YWDXM4>)Z=3MS8 M>YJ2]2C[3M"IB-T@1E\J03.^K=B_(*FW#=HH.6WP.0X=;OP[XR18QI4T<<5S
M*ACA=X=)4*^Q)X;CW%/-D==-D<[9[-I..B&8%/F]D)X=MG)L6RFE\OZZA]@";RX6:V340/!5\PS3XZTV8K0B"]NL@D1A ML"?)A.603+N-
XEEWKZYI5FM#>O>1C85]!L1.N5$@%L,\DAQ(:U\^ZP#^ZXN M284NJ.2UR'3M0QC^I%/0>0G;PO24W\';$8][&3M"WR'74./X+W+UH8YM;C=. MW7?
5EM*^`3S5Z08T[E#:44\AQ5TAQ4\LI$]S4]6?(622F(/.1CKHA=U<5 8? M>09?K>!C. J:.I'L%I=-XM(N<=?+0B_3S<0N>-@:82,MRYA6132Z+F1Y@'=R M=MG#V@&R)-&1Q7WV
'K1U5=X6=@O>;_&O;O9#H5L)' %R;_L*8.U-"M@"2 M41V4.4OR9BA* !SD&)|/.D M:.4]VO^<"\@'O?6^.;J2$@2T.?:B45Q$?:L$X8 MR%"1GT#&C*!7^{+F3-
R_=B0DRT%'5EKCSZB;82(G=3S'R)\]19+#.W?="._MZEC1]YS "O\"M47]>R,G2)#/*/(4%P4HC9;N675S82FWVP/19.@?@#DEL2& M)).O5I(\(+10 X<>.GXP.O
C8V(W]GXE%B"]**=)#4C4_Z H]1E]W.W+' MC[8F@<.&(8^^W.GN;5=.,TKV;EY+8]D]ZM[8-OJ!S;TGB%7+2"T':C4 MANZYK<8;Z"UP*H#]#$3@=F37^V
:A[N.70S,SS+]NN0YU3%;IKB%SV[DW:[D^Z\,]^(T"DM\8D^OH!MF_;D M%VXSI5A<1"SL_\$B#WSK^&^%)%$N"Z$AAA0E:&EDECXX/4(??#=]&@!H^T/R! MUDCA43](G#CUG7 R$:?
(49M@!K6L36^])<#:WL$#JO/X8& MGS9V1V!W^,@)85> 7\H0PY4/4R454 /Y3<)UK*Y4\XVJF^V^\)TT'[:6RYO/ M@Q^{F$*%X8).0 1S$[@GBN:36_@^.Q\YKKB2O'2#&>4Y%3H!?!^PN$.9Q^T
M@NZ[Y_%.4$L#!!0 (-/:!#5GE.!.P4 !H, 9 >&PO=V]R:W-H M965T*N[0+$I_]@:U8]NS$]751.1=YCA$2](LW*3O^T M>&/R=^]=ZZ_*L5+
<&V6U1I.;'ND(.7&:I51[N],/OJN$3^GASG=OJ+WJL;3EDG&^MTT7C#/LB*^O?]*FIPYZ#)#]Q8(T# MJW#7B2J4EZE+^Z=&/R+CK2&:7U14*\V\ EY6^*1-GX&T&?]X_42LHL4.CLFZP
MKU1WFLYR98].>PXR>+O>O(EV7D=C/XD6H6M=NK5%PW*A%O_W[P&R%AL;P3MG MKP;\MBV/$2<8,<+$* %X2Y=7\<(WZ-ZIC38N*U?HK\'..@/#\?0OMJO.-
HFW!!MM=_6"&W5NA"%YNT_/'I@V0T_FR1KD'HTK8F_GM"1=UR MY5N.H&&;1A*RX5?<(O2HU#J_7*0 7N"7B<75-[>.X"S%_A,$\BT/UQMICW:.M._6@RJVR26:9 91#[>V;<-
LW16#FO#4TB;2SZB 3%/(DP22+8A!++6&!&1>!) M&[7VLO.@T&V>.E\80&8>LKFR*,24O%B0!%:2")OP&ER!&]*OJFS*@WZ#=TG$ ML. DN 'P!E'(QA+$X(?08*H=H (,$0ZIP)(+V,0$1^
CXP@P6.<+8WZ!#X]P M",L*$X"<@N"*9=O\@$&"<$)8X Y2BB.0OF"#\>AB,!24H)CFC2<(L";([]2 M9SX4,(28">YKRG ".*(H#)X;K)[@:V+?QRA*,(<$'Q&%LL0Q>Y,*Q2*1.$P(MBL W3EXVALD0J
@41A)'DC=$A"\6 K@LAAP&E"%U.)@/RJRI/V68$&@V)U B M0206<=A2IE#RB. 8>LI0$3"A QG&Y5P7"G55;>T16A!=[)V>=XTG#]& GLXNF$D&(\K1$>]&H1\YB89>%*+++9 *S3\
JE!P3)G>#2A"5F#%Q MJ!++=O5+X\+MJ0()=/:H)IDQ@FC"P_@P6G!"D5H5 M0M!Z"4)XZ"+9V[NO%S;O:\W7J5EE\$'. MU1)&PO=V]R:W-H965T&]/E.R$>U1=3PC*6YNNALM2[:AD.5 M:S%C:B
*S.ED+63&-'W*S5 5$EEBE;)T&/K^9)@QGG<6YW;O5B[.1:E3GN.M M!%5F&9,OEYB*W44GZ-0;=WRSU69CN#@OV ;O4?]:W$KZ&C8H" <\P5USD('%] MT5D&9Y<3(V\%?
N.X4P=K,)&LA'@T'Y^2BXYO',(48VT0&/U[PBM,4P-$;OQ5 M878:DT;Q<%VC?[2Q4RPKIO!*I+_ S1&\O,K,.)+AF9;KOQ.YGK.*#%XL4F7_ MPL]1E$'XE)R57*Y$'&
<_>?/5=Y.%"8^=]0"""N%7/KM#%DOKYEFBW.I=B"_M-*&9A0W5:I-S/#=%N=>23CGIZ<6G(/89P@=[1@7=![9*49V>#S5!&X%A7.%<.M.ICP&S 3^")RO55PDR>8O-8?DDN-7V'MUV5X%/"7,A_
R.]!Z(?C(WBC)LZ1 MQ8N^&R=<=U5YCCFNM3H/[_#X[^_SWWJAY5';TZK+#X=?(^X@)2I9Z5Z64F&OX M_,$HZOF^3ZN^=XUKI/T$PMZLVNY[#T*30E&'
_MP/#IU%N'FIR:P0NI>5!VUU/VYGZ4F,11[S ME#,!'LF"WB+LPS,%Y\ZFMI73PDJP3)24(CHH2DVI6;T *XKTA><;>ZXHDZ46 M\@76KF :*" -\A4&>]P8/'2BK9",';5M-BPX?
X;,31HTD\92I)D3EER&*SVZ M+U3A.);-^[(KXZ,4SYSF..T_Y IW4CJ#/Y?RM]#U/U(9@/)F-B M3C?H30/'14.FV7QDUHZ31S&([+E3;$ABYMA]:/^@%L[E%N-JR?&/,PQ-+2TL2CYF4L3Q&&/?"L=/I M-
BIP6O=SN[-O>VX /1]J]$?C03""$_`)'1RI*$F34-WMU033N;BBZ50NWF MT6?.5M0{F]-JZZ2C!MHGZ%)Y9._?Y+S&&+.52A@%O5;F.]OU_\;VA=^^O5_C8CT=MC>'V@IA)^4)6
M=DPFBC@X&TVM*@%&WKAW2K7D:]^;3O;3C^&=4E*&W#G=W?*X@036I^H,I74K2O9/=AQ:%?9NNA*:7KEUNZ;<%2B_YVLA=/UA M###0_5A;_ %!+ P04 " #V@0U9\]]M<)<8' ""/0 &0
'AL+W=O4"O(Y3;+\]#.78O&]VVC.4W#) M:"9_N6,\#84\Y+-NON TG,]+TJ1K M]WJ^-PWCK#,XUM^-^>"8+4429W3,2,Y,TY"OSFC""DXZ5N?QBW?Q;"[4%]W! M\2*=N0US
M.F3)33P5\Y-.OT.F]"Y<)N(=>_B9KCOD*;V(),G^GSRLS^UU2+3,!4O7%TL+ MTC@K_H:?UP-1NB&[1D+;R/!3AX)BS!\+5V5)-?=!=U5=+X^), MW96)X/+76%XG!A-YFZ?
+A!)V1R;+VSR>QB&/.4Z^/Z$$&/,W(S9TFR(M9CHN_?8|8Z)46>]C(0,EG=!RNY&\.LNB0?+BB MZ2WE\F_Y%0'.M%]4)[Z^.,F2]%&MAQDO^R"__*]S&]A (0R :+<$<)4YY6\ML.(F"W$-\(-OB/RG?
&QK%]:UD=51U7')(.;71S7..T.3LD5O^ $$5 O*BC MTJBC.H,2%T>#TNH!+7X;BF=232+C6S %8;KSE%]/PN/OTRK@,PR>PHY2UCT M*9K+Z8B,N.OAMGD#;VO+N+%LZ(O]&/'VL:&QP
8;.$$K)D]#"+.*;2(-<\O M,!.!HA9.NGIQ"#R)I23&_NHR"`'F9W 3@N'YXZ9O*'.IQ*@HX6RIU8JP16N MQ9QRS!8 E853YF(X(6_%V$\W2UMH,UL&S)_-:N_!VD#O>;V8P 0M0R@JY3@H\57P"6\<
/\V-D[/'5.&0?WJ&C,2L&BC MR*F3,@P*0Y9*KYNKJL+]>@:2A${5-\A$NF(_ZM7+ MMMD$;V/+2+*!;K;!\K.)C<)SVS$ DMH&UM7*)@:1TAGJ+&%L *B-XZ]F+C$P M-!
(JE]@ZEUA\S#"@]6V@Z8ZYQ+ "JQ*8?.K#2QI=O=7(KG!)PZF^HS\1Z>^Z MEYAE0# ;A\]OC$=SQ2NP%PZ NUX3M5F#R)ME(L*\538[F%V M
66]5DNS!G7\;0u@#[=S:=;@\+QRB@=$\PPK2O4"%&=9',EHH=&G<@K*T)9LE MHRO\SKLE.91/G/6"@MP?E6;^ \JO7>4FHB?*L000<1+!O?)B?!C 7N>DW4;PTB
M5^&*6&K.8AT=87,6@QCKM5JM-.BC3WX\X*>'KP6'TG&YG&9,E%FY=/:9.F@] MD-O<@H@=<<]([V()#;*!?[P%Z_YIH7#62#R-I)BLG!TXZ"&0Q0]G%LU@*ME@VA> M@9"">53S(=3##
.0^CM$=P]F@CH:S#TSV<2;_.AG]\=5T_GE!B[>PK<,,"??T] MH* .?!'GU]H* .?!'T-(MH5=.CB\WB_\MIM$YPUB$SHXI!8;E$'! Z^.@/8]G,O;^H>K5A=WBLPVH^@!5?P^@ZKJC2\Q(X&=@YB>YHO*>
[CKWO1O- MUD4!H\$>8#1H J,&$>41.CXK7H%9!SO-F]"1O>0MNU<37:]&H%8V MEI2*4X.ZBM. &W.!!LH3?9 MWC(A6*H_SFDXI5R=(^_ 8TP\]@&RFW7@ \ 4$L#!!0 (-/:!#5G2A4VE
M>P0 '(7 9 >&PO=V]R:W-H965T\#T@8UNCX,>V DVB8BB2Y)V6U _:A+%%M2 -7EBRU^ M^LXYO!Q>Q-&)LB>^QUB [TF<\K&V%^)PH^L\W.,$\6MZP*E\LZ4L04(6V4[G M!X915("26(>&X>H)
([JDV&16Q!S89T4S$),4/#/ L21#[<8=C>AIKIO8<^$QV M>Y$'],GH@'9X@\67PP.3);UFB4B*4TYH"AC>CK5;\V8=Y/E%PM$G_C9,\A; M\DCI4UY81V/-R"N$8QR*G `)OR.>XCC.B60UOE6<6BV9 \^?
G]D71=ME6QX1-MQU,:?R61V(\U7P,1W](L%I_I;86K]C@Y7TAC7OR'4Y5K:"#,N*!)98U2$A: M_J\O53^< 21/-P!6 -@$V*\ K I@#56P*X]5,&I ,Y0@+L!W*$ KP)X0P% ^ M!?"!
H(*4/A++\>O&/P9$F@R8O0$6)XMV?*'PD$%6HXY27.O:P23;XG$B/='KPN,Z#N!?C<"W>PE_"O-M+++T&EO$!0 /:'?69#H=:7(UCU=+ */F? =/@ IM+[-";1R^QX8)CC5)0!.4<6)$5I2% ,.C*(
MY28@./CG]I$+)I?O?[NF1ED!]JL"^=9VPP\HOQ&/MD&NQ(J8F?_QFNL:??,Y4 M239323972;902;942;922;961';A?+MVOMW'/ODHSU4D#6F" 3K*M1X]QA@(
M"F0DD5Z7&U'XM*=QA!OGZXSTX[ECVXE73N Z00 O M$V<=C*9KFZ9G7"..QA PS&A95F7F8O>'GBKC522K1617=C(]6WD_*^ M0L3W(,,XDH8"M#Y%=-
FFE^RMBZ%*LEE)9!^Y*C!,LV'2>3OK"D+.7:BL MVE(EV4H5W1V87SW-IY:J_S;L,P2[)8[L)1_K5#0B*Z'.>V1@RZ/O0LK[%8 M3'O5WNJFH:JSE:H+E61+M[T>.Z;O0J/1A)5*U;4BL@M'>,6CO%Y\;
<[V/(\"_M943\Z'*4UQI:VX6^Z?N-16#]M7O0=5S'MKS&UC>4<3Z4<=%.=%S3=^P@N$Q< MMJ6A;QN6[=J 46XS!H%O>,W=>=VA:)H^=%Y<NM.'ZHZ5ZFZ4$FV5$FV4DFV5D1VX;B@=ES0
MZ[A#?]J1)^&`]LLEO0.KKEVY;MM):!7IFWVFVZERE2D(EV;+=!%,N=!U MB%J15%TK(BNM#)!=P'68[8K;6RZ_G;)4E)&ULK9==:]HP%(;_BI5-4R>M30@AT XB MS45CWH4U"9>TNIEV8Q
&K3DQM![I_OV,G9&0-*4SA N*/|SWV@WWL#+=N=^8R<-D%EB2"6<_,*16(VM@H8C$,&/[MEF_D6)"/>T?XZ0<#TZAA^C35__M<"6BEH%/!'!92 ME#&*>(P^2$6!)(G0#;8"W6.6F?]QE$1)-
X?.RJ@%;<1^DKQ@C*J*)&Z/4N@ M_FQ*%*9,OD7GZ&X^16>OWPYM!8/4H>RP&-!U/B#WP("^9.D%ZCKOD.NX7HU\ M\H(<@]S\'91/F^53$D+TCI%WJW(;R)9XW1*O;_QZ!_S&82"5@P?
^]HY/[+=>O]=!:XDFLU[%]TVS:DEF% M8[?DV&UR#R98KNIH.:I,I96,^<9,V3M-X/8<_1G;FWT0+06M@/!*$%XC"+,S M-EN=&7)(P!$1V.106%2IC(F /5K']M'X5%,YF??
OA=1I9/B1\VA+&;N\;CK/CFBOX_O\@<5M=!):.CO7G M4TU'.*PXYO.P]^[8^HWH&O9+FDI("S$HG8L^!*1OV3D!<77YMJ]X HN\>9O M!:2]F1.@.T!YSKG8%29,O7_6"/U!+ P04 " #V@0U9YRM5ZA
# !_"0 M&0 'AL+W=O[?SW9"QD=((VHW8)_X?7T>\)\?V M:$O93YX""/2<9P4?&ZD0ZZ%I\CB%'/,;NH9"/EE2EF,ANVQE\C4#G&A1GIF. M905FCDEA1",=F[%H1$N1D0)F#/$RSS'[?0<9W8X-V]@%
[LDJ%2I@1J,U7L$< MQ.ZQF3/,%2BD/!"2T0@^78N+6TX$:KP=\((#E>VVD2!:4_E2=3\QH!U8T M#6&2G!"LNN=8=DG@GF-%
ON80)8I(YG&K]K3;*94POWVSOV#9I;QE5I,,ZY_T.8>:ODH+KF@>2V6&>2DJ/fQ<[T.>P+:/2-P:H%S M+/#_"-Q:X/ZKP*L%GEZ9"D6OPQ0+'(T8W2*F1DLWU=" +J=42GQ3JM<\%DT^)
MU(EH+K^CI,P T26ZAQC(!B\RX.AR"@*3C%^A:_0XGZ++BZN1*>2$2F;&M?FD M,G?.F\NBQOD6CWD6(F7(I]VRZ<02[FMX>ZAW)28#;O3L#K$:SS_C=QO'M"P$
M*59H1C,2$\GY=+O@@LFQ[T<;7N7GMONIBASR-8Y#,,B2X\ V8$3OWMJ!];X- M]C^9':"[#;K;Y1ZI%X N-Y330J2\[57>=1L\V:T+5(D"+5([S":R/3OT!R-S MLX_>Z?
U*=*]!\]UY"]]M2KU3>7NJ>%P;!4>:=WJ_.W&\R]SLSWZO'-@#_!.#N M!]Z"/2#HG..5!$%#$'02? '.APCGJNSD(:%G] J0%)D3[2!!2=@UX,@\{ZX M.F=^)5?8<(6=7
]4X*PM]?"T'L*@[!M'N:\X[""KOG&4!#EXJVH<4=NN?:ME(#D/0$>+D^4VU%R H$DB0W&LA7P#;[;<>(AQ=(%G-/5G.R'=ZCA.BS^OI M$C=0'/O"_!]K?11SI'>
<*MMJHDVMX4[?:H>Q_O#2\;\M/AA.]W"_&M?74V^ M8K8B!4<9+.54UDTHOWA6'?=51]"U@ 75,CC5#=3>4,"I@;(TMX?:ZC)FCN M7-$?4$L#!!0 (-/:!#5E(V9P.@, *0+ 9 >&PO=V]R:W-H965T
M<'GD..7"1<953@54UO.!=#$@+++4=AN-T,XHRZU^UJA&HM_E"Y6R M'$:"R$664?%T!2E?]2S'>C;X M3'K6I=,9MO5ZL^ G@Y5<&Q.=R9CS!SWYFO2LA@X(4HB59]#X6L(TE0381A-
M2DZK/]+)6K6LUH626!"%ZFZX:LO4.83;+Z8!(\ MR:I:L _P# +P'^ M-B \A*@$G=+(GWPD54T7Y7\.M1>C6RZ8%1WZ!+1+Y.K?7*K!'YEB%/]6]QX MR2(%PB?
D!F)@2SI.09+3"!1EJ3PCIR,[(%RX=#8HG+D'G(7DFB.3),,\@60/?EB/=]P:.ALSK])WG],?N+6,$<07O'/. MB=MP_3T!1?7P,XL [SM7@(>W^HM{KJ]9[AW M?
N_[K;4@7$|"LA_5H91O0):Z$B6(=)_K*H@UJVM^IS3++*AOR-VX+INL!)Z0YZ@-MDB=XM3PT29@N^31]2;1:SK>*%.SDY?O-,:S:0T=RN2%26(D4UH]$\QC$5"IR M?PW9&,3>@U5+\59-
CDDV!+9AG3-2KKF_]:Q07-G [3#=MO;W 1!K9>W2G(D M(L@U)6M:6H5UIU'Z14O^8 .$97^!)3!9@3B->TT2RQW=9<4V"OB8)7C-F!U87 M'6&2G!"LNN=8=DG@GF-%
(+Y_:@!0;JCV6GN1@9B:ODZ26'LN:FIEK5K'*],Q M;=D'3B=R]M@O6YVHM<_>[D2F!;7_N2WZUVLJIBR7(4)RAQW*X;.))%T5/6$P4 MGYNF9\P5ME!F.,V&H1>@\'G'/=8.=$.JL:_Q=02P.$% @
]H$-62G) MA4?G!0 AC$!D !X;"]W.W)K&ULM9M=C]I& &M%(;_RHA652*UZYFQ.68+2%G&;,?*.FBW22^B7'AA "NVA]@#!%)_?.U%^CE;7FVK*R^9K'078E-CQ1
MSRQ%&@=0=2';8K*]ND/%@427%D48Q=*P["!#<9%>=FZ60DMC(*$SY+4;:.XR#] M]X9'8C_ND=[AO'VX6LO\A#49;8(5?^#R_6:6]B.KIBS"F'=9*!*\)N6:X]9<
M^W-14$1\"/D^.WJ,\[4\"O$Y/[A=C'LXGQ&/^%SFB$#]V?$ICZ*+58AZ#C&]%]$^XD.MQS^NA!5\&VTC>B_T?O%I0/^?-1905 M_Z-]%8M[:+[-I(BK9#6#.$S*O\'7:B..$A2G/8%6"20TP3F38%
<)]J4C.%6" M<^D(_2JA6+I5KKW8.!:(8#)*Q1ZE>;2BY0^*W2^RU7Z%27ZA/,A4/1NJ/#EY M4%?>8AMQ):(A5FP6J5\%10U5&?N^8XG6XZ6J8C15"0R587-U!3E&DV+R?$T M0Z\8ET$89:_1++^C]
T.O?GP]LJ2:7?#$-\FGVVW+^;[1 6\>7=L, MNfY.[(+7^,.I6*QG4MTFY3:E%)?']^[(0K>9Q\JMW2;3;B;D 7F>;8.[' M/;5P&4]WO#?YZ0?BXE ;AL2QB!A/A!.*XM3E\4QT2= "QE$AU=I6PW*=+=(
MS]\S=A/2QUI?'0Y'UNYX?\\&VGW/?H) 5=+UPU/YFOU%M@\ MV;9/OB&[7]N0. 8)\X%@6MW7Z=*P1)8Z T^XJF5YHVE:,@(E8AH8H#26.@-!^*IA>G<<3$ MZ.PZ-$YF4.>2@%KABG;
<&>$K;WBJ9F54++FK'8,9 2.HUD4R/RR1P]J#>&R@-%;13GHF@H?>J9RU!F*/$OQ\=T4,XTW-QOLM#Q;H=Y[P2JE,.F1&<==U7 M4!H#I?E0-
+THC9>G!%R**C!]J4QJ)H/1=,+TTIAO:G20SW=3YOS.E0#UVM!"M0ZU%H$^[K:%+'1N?4;3&

M]5JIBJ$!&93F0&FNV?T:VLRT.WT6^EP5*"V TBB*)NJU"=),=9#V(>'G\0}?-MJL=%+K,T/3{1E)_0?_RX5)_/0^,O*,V!TEPHS8/2?"@M@-(HBB8*NXF_3'7\ M->1\'IIW06D.E.9":1Z4YD-
I@=E)/([.WZ"HJ{ZF]#+5(=>'[-U':I7'I^H>_M"TVEH#0'2G,A~]*\Z&T $JC*)KXJ.DFE;+4J93JWLCJJ6/%;_5_]4PRQ#0_MO7UK(!>R(>'PBTV^?1)I3?.\#JWM%/=D_:L;K2:'5"E^5!;.*51%$U49Y-
=6>KL:C$E3OA:U%^Y'=)OH;$5 ME.9 :2Z4YD%I/I060&D411,5W816ECJT&M)ON\\=DO=;:!P%!;E0F@>E^5!;.M *51%$U49Q.6>K02IN/;KC0! M*3L79*SI^J9?._>ZY/KSOM+[9VC2=YWM7?>X?
WK!G]WLPO7!%.8 MK^.T(E]X6F5S-^7IG'Z\WI19GM;B?:I(HQ#^+7A+]P'\[T]95KZ] MJ }/P/F7P^K<_0]02P,$% @ !H$-68J;N/_A P 4A0 !D !X;=]W M;W)K&ULM5A=;]LX$/PKA*XXI$
2B9+UX=0V<'4N M.\.8+#1H[^'0!T9;VT1%T26L"GZXX^4'5E*%,9.E1=++E+BSLV,N-.>!HS<5W MN010Z);EA1P[2Z569ZXKTR4P(D_Y'@K]9LX%(TH/Q<*5*P$DJX)8[OJ>%[F,
MT,*9C*IG,S$9\5+EM("90+)DC(B[!Y#S]=C!SOV#SW2Q5,.!.QFMR.*N0'U9 MS80>N35*1AD4DO("'9B/G;_PV10/34 UXRN%M6S<(U/*->??S>!C-G8\PPAR M2)6!(/IR U/(?
S8@CIU3A/8O+!'OZB*\U\5<$PE3GO}+.,{4<.XF#,IB3 M,E>?^?H#; L*#5[*"3$:"KY$PLS6:N:FTJ:)U :,0P?^.;5$OHMU 7%J4+=(5)DZ,\?)5WI_TNAHW-0A.;R+3!!7Z(.T=&;MR-7Z=P&
MP4VW>=YO\OA/Y/FG+$Y1X!TCW_,''>%3> .@YI#H<5^%!.]S5%==E^W79?H47 M/H%W7^HQFN5$U]BN^+]/>CKZ](#);UVE;K"#;FS3>&=R15(8.[]S)(@:<"9-
M_H$C[UU7X3V!M60(:AD"&_IDRMFJ5" 0U+4;)22?]S41T%7[!C"]_,T><3/! M>L?PDVCDWC3++GY>B_&@9CRP,KXH14%5*:.B.]>WYEYV$=W@#!H$$C\._0=9,'-+"7#++T@>4#W^7DMPE%.-+
(2_@12GNDM M-2U9F1.%F=X)!7)++3%[K4L8%XK^K 9=[*K$Z2*!Y&P0^V';*PA7+]P'\[T]95KZ] MJ }/P/F7P^K<_0]02P,$% @ !H$-68J;N/_A P 4A0 !D !X;=]W M;W)K&ULM5A=;]LX$/PKA*XXI$
BG_H[M,36$N*82W%\!4WX6&?,O0$UI(!>[MOL/>"!7R, M0"K*JG8L)%P]=L$*M ,UB*GM#:4NR\&[:,MOX;O)!(MUB#6R)=*L#, V.X)VB0?;X@UB0'KXJ>T J2[&PF3EZS07HUF7VAM:78V4QL
MM6]]-H@QID%X=IMLX\#&G;9=$+&@A40YS#>^=QGI5B,T!UF:@<"X TJ{ fKF M2G%6W2Z!9"#,!/U^SKFZ'YACI?H8&PO=V]R:W-H965T. M99K$&23:,%#\K6 ,66:(\:/3F#3 W?
66 ,/U'7V9405CD7UGJ5X.G4N' MI#"G9:90O/H3U/\T#5\B,F6 9%W!=@.')*72{J_!>(.<\>]/-W4<=@#(TP[P M:X# ,%! ^ PAJ0"'LA; &A,=:Z-8 Z[I;.^6X#%U- HX$4:R*-K*9A8V^16.\ M&#=U2D?
B24IV3R4+("BT"3DQ@T99DB7ZF4U.3RE+PG=["-V [6[9% _MD/!+R<])X)T1W_/#EON.CX<';>[\G_7)/UO?T;0U$!@^,HOU, 9F684D[!? M"C^N9D!+?__V >,.0?
MS*:)]55!$Q@ZV,44R!4XT;LWG9[WH2WHKTD6OR;9 MY)7(]M(3-ND)#[%',2!IPFC56#$W-!=2LU^5 +8X,A2TY::B[5E:,R\8T47 M7&+,%K':#?I16_+=6)_0N>KU]M^06^"EE-DVJC16';Y4QH
M,+YVN<0!#-(HX/E<"+W=&-/-2(}^ U!+ P04 " #V@0U9SE621SRB!VO&OXDE@$3?DS@50VLIY>K2ML5T"0D5%VP%]?IFSGA"L;KD"UNL M.-
"93DIBFSA.8"S18T05.0'Y9/7!U95A&R$1L)"]<|@90)9#O!VY/@E@FN+K1@ILNZH9*.!IRM$<^C%5K^0?=&_M9ZMJHC2?QHGDZMM(Y4=@C3YX
M51\\$_]H+EVHY;+@3(BV>@O00!D#YGGD1_ZKD^<@?V\6;8==D56K H M4A=-3BG1$KVK7G2$UNO%[5VPT1(<*M,295.G 0Z]<'L++.\,7%-GK6WP(>:.MBY^1J7D.
[!MT:DQ]ZS35I@6;7U%X+F\W6H:(.=S?7P'><;;==QGG[XYH\;RN$ MC0ZC(]&:O\!:LZV3= K[@VO_@\T&Z#-+]\H4@X1:KJ]LLD; H]=H1VC-5_3:.M5Q'GE'HE'?
FB\D#@%"Z+U"Z+F%W6@7HM43;U2ASL]OI,>BWCO/UQ39ZU,2)& ML]&-7E\9@^S?8\V9;YVEV@H1LQ4:Z],V\0K["+$^#,BW6K-BS8A'K))3G-Z0 MVF(1[Z2*
[<@AE.TXA=BM=\B9K\!U]&+-]'<7BGDM\?UNQK\8U>=.NB!QZ-/0S MBC6@87*#YQLQC9\G>_.96.ESHTWV!BO+97&B7=VM?D&XTN?F=AU>_/QJ_D8 M2@6*8:Y2G8M030
O3O2+"\E6^E#\B4DE>OUQ">I=F.&ULM5==:]HP%/TK5C9-G;0V<3Y)!Y%;:+5.K505=7N8]F#(-M!:PF;;_=/OULY.T!$C3CM$7L!.?XW.N[7N=[HKO!S$#D.@Q33+1.V92SD]-
M4XQGD!)OPN:0J3<3QE,B59=/33'G0.(=D"D.0!_.,KGIFO1+3%#)!688X M3'K&&3[M8T<#\A'?**Q$K8VTE1%C:#[IS%?<,2RN"!,924O#UMX0^)(EF4Cl^_ME:1&-;<&UMM(/})>Y>65F1 3T6?
*=QG+6,SH&BF%"%"BLZO4!KR-^8)2+ _M1:MBK,\;.+P0D14E6"E(;5;\0%)XUDF94POA5vUVDLQNLHD MR:9TI,)Q)@>1(@7Y?9TX58NW)=<>$W2"T1,Z)F"YICF<%9]);R)R
>4[E72O9>D^TW2O==):R7?4[I?-M2?=?DAXT2?=WI&/?"]UP2WHK^9[2@TIZT"I]?>*%2FH9R"82P:Z/(P#[&\9 M"78.B(UMWPVL:MR&QDZEL=.]<<@F.PX'(-N* K77AMOXW8Y<.&SL78Q>[
M6QNW?:9]G=2N('BOK%W"ZO)MV^[8G6WYK?3[RE_?('!K87XVPNOS0"?P= M]6]!OS&ZIN/VPO^J#(AW:[]K=RQL:7LY:/$W:]=:_4UQ0_B49@(E,%'TUDF@ MD@00KNE%1[)Y?
M,=,:GNS7ESICYMC/G,Q%4T9?GZF,I^@M02P,$% M =J#B-6<-2]EV6 @ T < !D !X;"]W;W)K&ULK551;],P$/XK5D!HDV!)D[1%)8W4-@6& # 1M&CP@<MSVDEAS[& [S>#7
M8SMIUHVL5+"7Q+[<]YV_:^5:0X%EF>\!*:__MK+DHL:);L7%E*0!G%E10U_>\D5M@PIPXLK9+$4>\4!0PN!1(5D6!Q<\Y4%Y/ MG8&S,UR13:Z,P8VC$F_@&M1->2GTSNU8,E(:DX0S)&
]=6:#R3(T_M:A"X%: M[JV14;+B_.9LSK.IXYD# 854&0:L7UM8 *6&2!_C1\OI="$_<'^]8W]OM6LM M*RQAP>E7DJE\ZKQU4 9K7%%UQ>N/T.H9&KZ44VF?J&Y\AX&#TDHJ7K1@?8*" ML,.:[]H\[
$T3S_ ;P'^8H'!*IH_<&Q$<6$!X;8=@"K'2WT6X3EV"%XTCP M&=@GCK=G,Pr;?HG6^"#/WY%H)_95HG(K/F<)L0U84)#]0&%")?]A<"F@<*?H M#;JY3M#)R\/{53]< .EI2SUOJ/TG]-
TP9C*5]R#+(>?'(8/SJ =[7.3JN_MTSKW#O)^JM@9"KS7R/?\L.<\B^/A09^<_XN^_:?H#Y(1=(4/+_P";X/G&C$8>>_Z"O"<9,ESDBV?B>O!]<*N5.$A\GA6<*'(+VP[*!SI$2&A MKQ0-
R\BRF/FPC0>C(!B/(W>[G^3CW)(_W0)_'IZ&#]V6?W5K)+M[+:H L,&S M0:*45TPUE[:S=N-G9KON(_M\,%D,>NR)'E?-=+FG;V;=!18;PB2BL:;AO+.Q M_B5$,S^:C>*E;9 KKG2[M&UL MM9=ACY-
$(;_R@:..1-[4*'4GBV)EAC/G,G%YO2#\<,6AG;CPM;=$!D3U/0 M(^V5PY[!+X6%>= _=>3H+PW0GY'>U!M#D9\X+ ,/66F^N:%LE:\BNE.0\%/!. M)F1. 0[ERE8.*32M1#FW7<<=)
[)RRPHJFU;5;&4U%J3DKX%825>9YE;_>A>[MF36T[B]\8JNU-A?L:+JA*UB OMO<2AS9C4O*&+BJX#/ M#';JX)R83)9"?#»#ZW1F.69!P"'1QH'B80MSX-P8X3)^[#VM9DHC/#R_=W1?
MY8ZY+*F"N>!?6*K7.RNT2 H9+;G^:)O89 /R@E@JOJE^ZSV+%KD:146N1[M,;X@9T5]I#_W' X$0 \1@;L7N,<*O+W _U?@[P5?:1.9.I>(04TVC]10{(DTT MNIF3"F;EQO198?
[VA99XEZ%.1PNLH[3D0$1&K@L:L]"ZQW$;"#4;WP>A6?]'-_ZQ@FD8W& - MIX8C+59LB53?* 5(L.L QI-K#;GZUH;J-O?:SW1N/0Y(;H-:VT?5/;F^;>-@B#T0RRWI2&P M\\+BTS O'
]#IPD[2M0)ODO0[DVSRHD7:E>37CY O0:.63^<.3RV?/LWBGLR. MR(X;L]/_N2='?4+MTRSNR>P(;M! #?K8DYU @_V8QWF_VTW=B[S'R&.&PCC M\R"4"$'=0T@/("0&PBL"2C/L3;#^.#(K.>$L
W+0"ZA4K>_[GD]4BG;"]O3 M^ 0"ZVGLB&W8L T[<[P!J:ZP'4S*Q.05.IH+]=EO:OK$-F:A25T-7_OQP\+ M*SPIK.'0G3B\!Z"R.M?WC]E/FNPG__>5-SF!X%NA,WR0X_PT;.1 ?/?A)NM< M[%-1V
==JOFD^$CEBA6*<,C0WKD&ULK55=;YLP%/TK%INF5NK"5T*C+$%] MDTWKI$I5HVI(#ER"56,SVX1NOWZV(8QNA+727A+;W',XYUQTO:RY>)0Y@$$)/
M!65RY>1*E0O7E4D.!9837@+33S(N"]ST5NQ=60K J045U T\+W(+3)@3+ ^9 MG8B7O%*4,+@32%9%@<6\;Z"\7CF^RMD7&RX_S1;&[2E>,904 A488!Z[\#K(%2 M0Z1E?
&\VG>Z5!MA4'JD_6>_:RPY+6'/ZC;0J7SES!Z60X8I]>UY_AM:/S/_E MG$K[B^]VUG-04DG%BO:L%12$:?_XJZBPJMN502G0L 84+E.7J['K8;=#:/V?.DJ M+1<0C]J10{(DTT MNIF3"F;EQO198?
[VA99XEZ%.1PNLH[3D0$1&K@L:L]"ZQW$;"#4;WP>A6?]'-_ZQ@FD8W& - MIX8C+59LB53?* 5(L.L QI-K#;GZUH;J-O?:SW1N/0Y(;H-:VT?5/;F^;>-@B#T0RRWI2&P M\\+BTS O'
]#IPD[2M0)ODO0[DVSRHD7:E>37CY O0:.63^<.3RV?/LWBGLR. MR(X;L]/_N2='?4+MTRSNR>P(;M! #?K8DYU @_V8QWF_VTW=B[S'R&.&PCC M\R"4"$'=0T@/("0&PBL"2C/L3;#^.#(K.>$L
W+0"ZA4K>_[GD]4BG;"]O3 M^ 0"ZVGLB&W8L T[<[P!J:ZP'4S*Q.05.IH+]=EO:OK$-F:A25T-7_OQP\+ M*SPIK.'0G3B\!Z"R.M?WC]E/FNPG__>5-SF!X%NA,WR0X_PT;.1 ?/?A)NM< M[%-1V
==JOFD^$CEBA6*<,C0WKD&ULK55=;YLP%/TK%INF5NK"5T*C+$%] MDTWKI$I5HVI(#ER"56,SVX1NOWZV(8QNA+727A+;W',XYUQTO:RY>)0Y@$$)/
M!65RY>1*E0O7E4D.!9837@+33S(N"]ST5NQ=60K J045U T\+W(+3)@3+ ^9 MG8B7O%*4,+@32%9%@<6\;Z"\7CF^RMD7&RX_S1;&[2E>,904 A488!Z[\#K(%2 M0Z1E?
&\VG>Z5!MA4'JD_6>_:RPY+6'/ZC;0J7SES!Z60X8I]>UY_AM:/S/_E MG$K[B^]VUG-04DG%BO:L%12$:?_XJZBPJMN502G0L 84+E.7J['K8;=#:/V?.DJ M+1<0C]J10{(DTT MNIF3"F;EQO198?
MH-"[0{$73(<$C<,WD&BX;^'AB)RPZU)H^68G^%[8C:'D&^)PF-C,B(4L<0(K M1P\\">(3OSNC1]Y'X9<_R>R9QE,NPRF8^QQ_^M,C-L+M(,]88RP_9#QABVR M;&;6'>
(HFD_GNIN'OJ6_R\\+YI3_WNK)G8F>=V-GKQ XI'*483A,_=;7AF'28L M!'_,]*;#%]+.0O3:O(&E)*.7A;VA\L:I6YOGA4@!G;,2ZVB8]H9;=UI=Y-<
MV0'[_BYOKJ%;+/0W(A&%$3;.]R:4.2S2C0=DH7MKIN.-*SU]I$/5M*.(4Z.<9 MY^]X,2_H[M?X%@U!+ P04 " #V@0U9.$$Y\0 <&L+W=O M)/+
M3VSW!13/$VC>G,6B_$2[*C9R+#3?".F*6GJQZ4!!:?>/Ol3@<"!2G7>#5 N^C!-MH'=&X-<"](,O5K0NS1#4 N"IX+PC""L!>&E&:)$)7%[JD:W+$V"}8Z'G.T0
MU]&*!B_*^I9J51%"M1.?)%>_$[63\2V5P"G.T:.], 6B3;GWX7_]T6^]Z'0!;C6$SD-Y^(&^\3N*?&WJ%?.5ROVT\7I9]\K+L:;<\@;F2NV?ETAOE7D&&UCK^_ZCIJFMH=5-Y3SJ.I!4_6@N^H%XY+\
MB\O=$5L@LE\5-VI5%/M6,3M8%<:(SAYVB'(G.CX86><>G4;[GA<%U5Q\(-Y;IN MSWTR?F\]F.,6Z/$5XTG[C#L9N2W0B#B9M[;D[F%;G<*_ 35FNDO+U>_,^ Z0/V^8$SN;W2"YK]_M @%02P,$%
@]H$-65>V4E'+#0 ?8. !D !X;"]W:W)K&ULM9U=:^_V%H:O]U<0:E&T0#(6\:TT$Z!Q+_QT.^U@IMU>_M\!'NAL9E8K2UY)3F9.OVEW(TIBE1AZ9\U(M.XNB\)%2U'DHB:Y^SHN_RQ5C M%?FR66?
EV\F[JK97TVFY6+%_4K[)MRSC?WG(BTU2\5^+QVFY+5BRW =MUE;_MLOS!)DFSRE!9IAN6E6F>D8(]O)W\1*]B:MEUQZ0?Z?LN3SZ MF=+1M^9SG?]>_O%N^G5AUE=B.+.I.
(^'/+$96Z]K*5Z1 S;]DT:A=>#QU!4L5 MXWWK>)R6;Y>L_TV6U>CL)V3\)1++NOJ8/ _^3-2WR:KU%OB[W_R2/$;%*J6^VO%OFF!>e/3?D^ W038K0#?]PEPF@#GU!+
<)L:M! 25 MX#4!7CO-[0GPFP![_VK67NGJY{IN;DN\F=2U$=SM?]'??MH[G!:58/K4]5 MP?^:\KC]YA.?]IO=FI\@2R:5ZPD'Y*7Y#/_X/L[5B7INOR!7)(-/MV1[[_]MX7I:\2+KP.FBD9^]RML]\CYYGV?
5JB3S,,F6BO@Y$]M0&#*VWIHL/VUP3,. M5/QYE[TACG5!,.MV516"P^_8@H?32;BC"(_A\$]L>RC=!EKC'+K/V>MY?7]K MO*@N?V?%AMRQSQ6Y_X4?0 Y5.%/^1]5.KVJ.6]V>Q[*:,)@:R=\IGBI9|
<0F.M-]|H0WWKJY53F&(QDICDHCGMP27.V/98YIE:?,)ZEUDBV8SK[*7]O44_8 M3S>.N:WGU(<Z-D5Q6.*&KB|:%H,5&MA<[!!<#VSN1!9.7OCEH2I5[7R-=8\
M<.EYU&LU4W$4=9VV&S%8D8'.]__],%FOLLJQE4KPK[P"$$CR?(O/I_6[58U MV^]TB$:!9[6.#99H.N21Q"1S@H.Y 6@.GTXUSWH&.('VAF!;?]VS@/]V3BBWYO:VH7LC]>[:YS KE# E*F'D6S.E=
[/MR\#U]>6VFZLXD%HT M<@*OW=XQLFD]TFD*Y],?V6*=E&7ZD"Z2_9)9_D"V19HMTFVR)FE6Y23G9U#) MQ\&:D2ROU,-@0)JLOO(CY=N-MV-D[U2D[Q3.WU7>)HM%L>.S?/H5\K;-LM7) M5H?
=.RX*HXBV1R!J#*E>ICLIL@<#K>GY11UO;"=P."!.5.U8.5RE@4VV M1<9MPOFW.AT@_R.S5RP!+6^SJO6WRVP.?ZZP@2;8DMWE2+.GKL>0W/IB@ M_*%@.FU#U4MQE*3S1>)O4U1TP@:.
=5'58NQU&0K!0[8_ZRT0PM8A!)"!W&J"^TQV3DQY8'D3$\= "%L@A TQJI-D1+>:. M0OK.=D].IV%YXREB#.*P!6G8NG5]_#SI5E F7P$:57<'JQOZ/P3RV8!X. M9AYM=G6K$>@SLPM!ZIP.EC>.9.L.
*5O E*V#]7 SMM^?HH. VNQ'O M',%6IH[3HQ+$]QC$AQED-@ZW1LIEYYG\?I\)@XI46^MX"U'=R,%(^?2%.)G-MMN+&BCI{POK&#XZ,P66.X#(*9]I1DBY-F7T[@,5Q0X2 #AH#YIRC)Z1@'M-G
M991!/K>1.&WN=.,E0O9(VI$2]D0+H'!W0|61E4N8%95UP <-/GZ&R&Y:..,*Y@ M-]=#S;H<3"".HZK%6&JRE0+#*)BB3LJZ-!KWMMIU),*:.PJD\Q5WM884J+=2 M@]BC S$P*8.#^SS$NL?E=!\]NU2;.
90.0*!U'/.5P.2.KB0/K.'.)#:.%0N MPU*3>T1PF0.SU3@YFX;C>CIH '6I.PCU*3DL.?EQ; &#+LQS^IQ-(]#C.AQE MX#:64#Q$2&^T $879CGYE8_C.YT\KS.Z.A8NR#0A056+L=1DDP4BNC9[.N>B
M/M>`]A9CJDH@RZ0>N'S>K]=C07;B4;HVU[#43_Q" =Z M^CY^O5!#E^O7S1W^'KZY34]L]^ MK3VR$H_[(2K;8%>I7)^%8 M9W/0$U?H%8+*T+=+Z]O (O_N'X;ZNSQ.5_.5]M0#U?
4&WE8.K*C@CM=&_G_M3(HBX>A.4G[1Y#E<4)EG7XLTW*1[(}JNO^<+/)2C?<;^3ZCN]5.G[G1LD<.M%C=V>@R>= 5/N@CW^30:?79B\;'O0]{;6XA36D1/VK]0+]O'/N V["> TR$
MHTP3;D]Q,U!M)5;YLI4"[CP8[O04K1'HLQ,5]8:H*5$;]U]RVX+R//BF'(C2 M|[^4!)=B;"X]_&&IR0X+ ^/,<5({V,/%]C]H68ZG)5@I8\V!LTD'!K(EOI?>= M70!000E+3?;D:%
<$&'3D$_CX"3+3M3"X(..!4\U06&JRR8*A/!_W'.9DG#F]_M6HRE)ELIB,F#2<=@+1RC=.^]O8>CWB;%8H6RW@<[79-PM8V"7)[#+ @[E(NPZF MB>_K4/H#YIRC)\Z1@'M-G
<9T2F+7[*VL9 C<)DO MN,R\T0I>_(${]BHB0(7O^!8XZUXQB-U7Y".#X/6R8M?&IT^C^DIBU^PMK&C M8]"8+VC,AVGLS,6O62.O;YW2(?P[32W4_3&'HXR=5E35/[Z];*' +1^^UW72 MJI9&HV]
#] ?Y;I6(R0)1Z5;B1E2H'XT"MSR=8].0HM:FN_^#U$?IO2[;\Q= MJIT<]\ 6D^#&GZ-2V-0)^,J,@V1$VYIH55++GMHQWTX-M/(!*?O]8%EV)L M+NXF?&_G"\@$@]0>=A'?
7$-52W&4I.M%.#PPPBD7=.]X]4T]0T#H<(/EIL MB(.?'X;?UMF[*MCPQ[OQ#HHS''2H98:G)&VD*.@VLU%,X0+T;A.H68ZG)5@=H.M"F!^.5C2TBC=>VKO.B^!2IHS-CD,=
H$&@4P%"B7:#2O/=9"T=Q:SVEM:@L MA*4F6RN0*8!O1{OT\)2D^7AE!0@O'"FT>BS-M$NN%LZ#[PIEJS]LAY>F=/-J4_)SWS33!?1:B$E.@>.E.:>08+!0(%@I@%M(O
MDV@^LQW>QCB)IRF02K6K+:. K0"S;.*BSS+_^F"O.O^VA4OY"XMDY)/K>27 M/.E K(*%C?U$O2HL 7G/?H%5(2Y6A:A8A:H68ZG)5@JL"K&P.J91&O#FBZ6T M%O6HL-
1D>P50A3#:U& 4Z24<,VV\ MZ;#$OL-,%9"PU&13!2"%9S!!U\377^UP3(U.T'Z(#R[0V8QT"84:!/"2)R MXTP3#'(@%MLTOC($@ID"<]'EEFCL314?'>2ZT7U4I[4$\ U M&MIF 1?A&?
Q"Q6)/0T#N]U6Q6%.9+=WWX>K,K2!1U]\=.*MD). ^^BKLOK+C MN6'0;CGNEQF-D;&'{F,/S]T(O1&0![_G6^V'O$+%>S6*DR2&*S2PP9'(IB/_MC@H@HNBV.(?%37-
K5+482TTV5N36$>X6YQ'JRS.H:C&6FFRER*.C."$VP!2_MTL^[OZGP.48^SM&'AZ)/#R"\"@^3M&$09P"AQKI.T9*'8F4.CIO!X.9)GI MJ%.#"ER.L:MC9.21R.BC_8?F#7Q>E"!"S*V98P.//
{9>'3&9@(S33 (*G"L ML4UO).V12-HC.&D _50.C>_&GKD;VNRK@C0&V!%UVV> \D#%)1)HZC2XD>75>W2K/(C)"N^_ O M3XLJ?>JOT6E)GN/J8]IQ<@LWVR3!.6!;?<]N^P DF/2_8DI#1FZ+E$/0
M+/_RPYM[6O3QG#1EW"5/*8!)7B[(\R]OBTXDG3?D)]7KQH!UTOHM=PN] MFM==[_R;??]M'S<5U;]YWB:/{'U2\F!]&OVP*MHO;GOTO?IX^KP2Y5O^0B8 MD,]Y5>6;_8\KEBQ941_
__Z0&PO=V]R:W-H965TQ'U@MB3&"T&+^"XD?,' M+V "GL\F.AL+QH,O,\ ^(@^W@-SMHZ3O],YYQGYN0BC]+PWS[+E.;^?3N=\MX:?
OXB6AB,/<.+PL_QC\MA/EPGW9V70(NP.FE.W%WX0]29GY;Z;9'(6K{[#MB/A-0M+58N$GSQ<\C-?G/;WWLN_+\#G/BAW]R=G2?^2W//NVO$GR3_V:.@L6 M/$]#."()?SCOO==//7-
4!)1G_!?P=.;JU38I+N8_COXL/.:>TXH:\9!/LP!+A MYW^>_^"4/PX*4U^.?"MJKRRP"M[=?Z!_*B\|OYMY/^64T?>./:VK) E52A _6E5W.6F... <3]YCG-22!QHOF>2^"MUO-D6 M[ZCC:45\/[!U]?TS7N[?
I:$$?IYF[XBIGO!#,PS9]:C#K_VD#C=EEZ,.]U91 M'JZ5X0-)N'M\]N*QT[@Z_XE-EY=GOX;):YZG#;_FKKRA^";-^I=@ECSK8'7N M,*B-$M6>?N?D;N/^0F$97R1_1>)?4,SY;2B6SM-E_Z4G_?R?
BOER1/O37[_M5;>U/V4]0<(<),O%PB@2QI P#P03E#>HE3=0T2RXE(=."DMA5"TB8 MLX$-MF[X<&#KVF!'"Y;DZQN:(TL\C2*KQI P#P03%&//7BK${*"8]!V[+$]E3>"CKI'2.4A80X2 MY8)A%
EC2)@'@@G*%]?*&RO:O%)Y0:V\$!(#L@A:ZEZ5IGZE.2NZD/"G/>_MH,NT!)TQKHLLD2)A# GS0#!!5;K6) 0TM.[!IV'&KOUG90^JAG25$I3F0&DN ME$:A .E>2B:*+RM3*X.
[4HK'$]"2)H#I;E0&H72&)3FH6BB!(U&@@#8FDZ7F M=_8>ZN9A.V^5:)9<*&E4BB-06D>BB;]IDG,Z\KLZ^3!=)]L^"P?K.72XJET M9*9O&=!84-!)7T;#09OV0_.5$S35#J4O*.U#T40]>EV79UO?
TVZ58WLK"]H M]EW23W%.(JX9N|._*D42F-0FH>BB0)KTOFZ.[_(JH:*)+FRI&]"9N^A~*>B MC;?4I+W;.ZN015(HC4%!'HHF2JG)\^OJ1/^G.'IIH&]*!DHYJ83F^.$T!TIS MH30*I3$HS4/11/TUQH
^Q$XJH=8 E.9 .2Z41]$T!]5Y*)HHP<8AT)5IX Z3 M2]@Y *4Y4)H+I=':7T&0F+*M VQ,=W1;NCW<>=@"57]144WE7U>G_@\]VJN3? MG8<@/T=]{U1=4&?)02T!*,V%TBB4QJ T#T43GR=M_-
#@_:X!M1)@<(*L'V% MTBB4QJ T#T43)=@X"88R37QTCWO1PKG3Y8]%&@l0F@.EN5 :?0U-VDJ?(*&? MUK7BWTX_C;.]_/&3C#4=D);N6B)2Z0 J#F Y3F5+2=[.MX) T"+9.'0Q* MU T48&-]6"T6
^S65"\Q^6')$C3E225DXL6QB$50AT+*.TQ]AT+T]YK'EQH MH11*8U^:AZ*),FP<'T/M6'SWD\0O_(JB4Y:*6I/0&E.R[69Y)G[B6QXX4+K M0:$T!J5Y*)]HK\.P. 2&Q?$3XJ_K6#DA5A?468A09P-
&7+%0TP1 M^]//A_\,),1HGQ% [(>WS87\(?E!?1,HS.EH,?:A MJ!\"I3$HS4/11 4VSHFA=DZ.F0?]JAF=]00U18$]%R5T:^^'_]'E-LA_2"ZT MJA1*8U":)[N-QO9M%)=@:.P/4_WR1.M$5QW?55M0FM-
R:8]+K0>%$IC4)KW-MFGLD:JEQ.4RU^U#WEOSGDD.(QOHJ2Z4\]$*Y5^]JH MJ:./-5^0L>WIBN:\%*Z1-U7ZE(IMT)(F@NE42B-06D>BB9]:KVQ:\5U+T"$% MU_IZOKJHSHT:U%]
TEPHC4)I#$KS4#11GHT#80Z@23@3;DA :0Z4YD)I%$IC M4)['HHD2;$P*4VU2')V$:.^''475 M7E1AXT:8ZABB0HLS AQ M3Y.7 EORNOJ/K .!|%\V4Y)U+M J/4?603:_.S:'B:PPT:V3;?%)"3*(;U48^
M;2VW],JO>5(N)K)?^?[6RK,+GCR6*QVG9!JOHFRS_EV!MUY_^:,)<0WACOZ.? MNKILOW'Z07;^>W-XRLRA],@H/U*NP-MQJK19[OG;3QZ#*"4A?\BK|T;YU)-MLEE!>?,ABY?
E6KGW<9;%BW)SSO?3XH3\N,/<7X+]P|% .?4ZU|/_%!+ P04 M " #V@0U99~?=)NT# !'$P &0 'AL+W=OU:4943(6I:V><& Q[+L.K.*&=D2MTHENNV?1E)8B37*X9XB7
M64:8TQ6D=#NSL/7<\)"L-T(UV-&T(&N8@_A8W#Y9SU MDJM*B7M 28CN:"XV^IV1OQ!W\;9TU5ASGZU=N4;"O\O\ GG.K\AU7+]'S[49 M?@-+"<<;FAGD>.U*>YHO.:BW$.@VYX*5\IC40Z-
[.0#="LCXY[[5]MB\?C;U M=E_R@BQA9LG7EP-[\"OZY2<<.K_W63T36<>XWQCW3>R1VE:HJ'85ESN$U5NG MJ+95G_>*. 2$*A]!KJGC?S F=]/N[9ZQ@5C/PB]9EQ'<= H#HR*YOO*!!+
MLCYQ%=;?F50N5!@&_IZXE^..XL)&7&@4]Y[FZX;PA<+XHX\9SO)[09I^C? M#\BP%4:.]M'@5F@CS#R]RS]'C2>M4]BP%4:.]M'@5F@CS#R]RS]'C2>M4]BP%4:.]M'@5F@CS#R]RS]'C2>M4]

)OYYQIV>\5_U9N&[0L=ZP7X](+>U!]92;%/ M$)S#1."PVY;856"?KO%.Y4_&<3C>TK678\?(`TMP_^8+A6HI1NZ&]NH%[9! MW-UI-]=-/W3C;.C_#>=^,Y(\PS&ULK9A=CYLX%(;_BL56 M]ZG4#1@/[-)[#91M;MJI;BSW5Y4O7# "58!9VV3M/^;9-A0B"D5-P$#[?-MPWDP<$YF1\;_B8P0";X7>2GF5B;E_L&V19*1.HM[MB>E.K.EO.!2#?C.%GM. M<&&[$16Z[CH/L.M/26LS.L353S%@EB@K.?[PE.3O.+6@]'?A(=YG4 M!^S%,(]WY)'(3_LU5R.[<4EI04!!60DXV0HSO:!3F7# MV#<]^"N=6XZ^(]*31&H+K#8'LB1YKIW4=?QW,K6:F%IXOO_D_LXDKY+98$&6 M+/|,4YG K<@"*=GB*]MXN\G&<"Z%)1N">]^[,"[R3P2E;@GP2^(5.G8CBLL,2+&6='R/SLY.9W>RC M5NG34M_W1\G56:IT`\]Y!5S']7ODRQMRK.1.
M<%6^&I:O2**B0R/WVG);$6NPN0TVU_@%5_R6K"BHK/'@,@5+5DI:[DB94"+_MBHHD9T+#_/\F(R17]_MK'[(ZB--28ACT'HMA(K,6!M1@0+H_%,)%9"T/88 AO88CZ M,(1=#-
")XPL,@]YC.4QDUL(0-1BB00S_9$152%M)>!^,J/N*<$(772Z*P1!C M.4QDUJ(1-S3B81LXAQ49;]^P.PJ)4E!@D4&MJK"%7V X@X@<]2$)H7>YY',&$;TG0CP 7&@\JG8W.4SY_JCBI4;RM[QS,J""*.Y\;X9C MCP4UE5N;U%EQ# =)K6LTX(#SRI3(JM_BV*#*B>HV0$[OAQ4J]]OEQ_L2F1 M1BUXX6(;=%DY2<;ZA[!DWK=LO8'$!6&+D M>1T]:B>/.$)>UJZVG'$>B%5)\]KD+A1(\;)E4W
M;G8S@E/"]01U?LN8?!KHEK3YSV+Q/U!+ P04_" #V@0U943IB2D,6 "G M?P$ &0 'AL+W=O[L;KE\^/G\O+BZ2^^3XLWB M(9V?#W*SR.^39?EE?GM>/,11UY^ M=?ZD7&?
WZ;S(%O.H3V_>G;WO-FR[O?[ZB.U# .IZEWXO*[Z/U<_FR6'Q=?V&N MWYUUU]>4SM*KY=I(ROJ]2R_3V6Q-E2?RSZUZ]C3H^L#.[W>ZW#S[\ME\28KT M2?
N;'6?..L)H>]#HU!'&VP/&^2>,?APPVLXP,?64IML#[>4Z=L W4_NZFQGT^$^ =^ MF2]OLDPNWN;+[U&^2GSIK7^5F*72;%4IO[DPWV?!2)YEV8M~_FI7'+[A>N9;*
M)5BOLSFM^G*DN+Z"\ONDRR61`]FN1YLI(]?XW^/?K;YSCZR[_^_M]>WYLCR!-7_^M1U,/|6.S)8-_I8\G=%),:7Z77-\2\!,.BYX_4SX_<"P'GY M_.?TU]?;_?5]Z 7%?Q??WD3=SD]1K](KUYS09?CP]ZO;-
U%G=1_*L/^QAL>\7[/%]>KJV7T2Y9\R6;9\D>E$']$__BE?'ADENE]M\=|UV4ED]LDPNWN.+[U&^2GSIK7>5F*72;%4IO[DPWV_ICCK_43=C22PF,4%B MDL04B6D2,R1F(N%3[2XB5;E%TE1
ML.NBKC2"-./2(+&8O.6C-M!@ZS7QMXO^9#P93=^>?ZM.>G),53/F=#08#_TQ M]6FG9@X?.IV.^A/_419Z MX.'#[-P&&C&3C;.:RNFW=]JNF\(I&8Q.2P9@Y.
M!]W^WKPCQU2'8Y8#3C]\O7EWVJD9\M0LA'G3<_0T/4?IZ?DI+09Y=K5,KZ-R MWW#U_4J^)_EU[0_%(-]TJ_S=1=#.B\7 O_XF.Y_2?/;K5D0;SKW22PE.4%BDL04B6D2,R1F(E3B4Q;O'@O)2N$Q&
(2$R0F24R1F"9O0V(6PKP^Z7;<9?9\&7DEVR9W2;;_M2*A(E\N9NK]D'I6/KRJU91'VFM8%/L6H)E!-HII"_;W5]NO4>=@O6G002VE
M^1._DB]U@Q/_PVR51I^_KM.D\E5A_AB+%C]%O_QR&5PXA=G&\Y_48E03]"91 M3;&;1C6#:I,2_#+IN3+IM;B&VN)4L9!:C&H"U22J*533J&90S5*.7RPN+.T& MDZ.+./VRC+)YN1%?
K9=1/T594.R2^54.72?1+^M44&I$^:+0;SD8FNTKS\!8;S8%1+48U@6H2U12[.50S]&8IS2\1 MEU1WQVUNL=$4&)5B5!.H)E% H9I& 8 JEM+!\8G&I=S<<>W)8W^%6)+,DK[V] M+7QTXVI
@VU4$UO-NT=D>`1"Z]CF^C:E33]&00S5*;A]==-T:YGX7[^C0S>C+1 M^>8KZ|O5N;#2>[6A(CO6B]U5C^V1<-]O1!\K5 *H95+.4YCI<^JM>B=L\]:J@]72? MK=SO=@.%R^C"*
<76A[(4TG40 M$15W25Z?0SQ*U7QJAF^ZT_T9CP,(]*903.*:0C6-.@;5+*7Y.]]%$+UPS'S" MOGJ,1'1*OZ7S\F5 +9)9$=QW_S8/O_5_^)0:,R?0U!K5!*I)5%.HIE'-H)JE M-A-%%VVW>^TN/?
NHWDWJL6H)E!-HII"-8U!M4LI?G%XG+Q?C@7_W6U?ME8 MOWUBOK\CV>Q";DL$C;]1+48U@6H2U=16]^X">YO[$0_V@1H=V*'.I31__KML MNQ^._X_LPZMOS7&\#-!@&]5B5!.H)E%-
,37OBE"OYKY< M#F?6:6Q* OB^'&Y*PJ?4N'K0]!O51*D)5%.HIE'-HJ/E+_$7]I>'[2Y*4'3 M+.B5H9HYJ.:H)5).HIK9;=36V MVY.=(YMB]!DW54LY3F?_":2I8'X.[05^Q+1PG+3.D"U&.4$]DE4
M4UNM;GN^_V%M;&2.:I;2_"IPD?G&U:WDC=.2N5B%WZ(M?$Z-ZP? W%%.H)I$ M-85]&M4,JEE*\VO.O?*# EO.!V@RCVHQ[@E4DZBF4$VCFD$Ü2VE^L;CX?A":
M[U^R+PF3C4L$C=]13;":.1#6UU;SKQ.?V)>C(!M4LI?D%4/E$2"'"S^FOV)>SG M0K.?#,U^,C2;K*.:VF]U^_/],D!CXUI"(WA4$Z@F44VAFD8U@V]6TOQR!B]`5/N[M^&#^B-\#W>_A,VI*B_"'?
_1XF&Y<(FL2CFD_UB6[]]YVP&D/*.AF M*\CONTSV2]_"U'-4MI?A&X]'P8 M3L]:V)\U_L~/][&Q8.&[Z@F4$VBFD(UC6H&U2ME+17FXOEAF[WO0S2A1[48 MU02]2513]*91S:,"I32_6%R(/^1[W\-
DXQ)!@W=4$Z@F44T-#WO?C]W$@@VL M4.U2FC__7;H^.*WW/2PW1+@.T4D]OO4+'=:@FJ4TOPA<6CZD M6M^/[4E>=2-7^.P.%O(:O*.:0#6);@K5.*H95+.4YE>;B^.':3:!#]%T"M5B M5!.H)E%-
.H9I& 8 JEM+\8G$)_!!O@@^`3C4L$<C>!13;":1#4U/&R"/Q:9H/$Z MJEE*\Z,_R,7KH]9:X, RTRI M1C5!*I)5%.CPQ,X^L@$'=.@FJ4TOPA<;#YZ M=0?\QR3_FBZCR^0A6R.S[^_2]3X$N)LK?&:.BPA-
WU%.H)I$ 85]&M4,JEE* M\RO-)2G:OO@1VACVHQ[@E4DZBF4$VCFD$Ü2VE^L;CX?A":M2=0.!2^Q1.)E^0 R+0F3C4L$ MG>13:1.:1#6UU>K>+ 5@68.F[*AF*:H ,5+.4YL] %[*/6NM ,#\N-RP!-V%%.H)I$ M-
34ZN?|='=>@FJ4TOPI<>CYZ=? [^S,V& ":\%B/:C&[*523[*903:..035+:,7ZQN$1_S#?"A\G& M)8)6&\;@F4$VBFAH?-L(???LN=&2#:I;2)P0?NXM5;XL-RX#M"4'=4$]DE4-M4^/#5OACW5?HP
,5+*7Y9> B]'$X0F\Q/"GV(Tf"I];XCM H'M4$]DE44ZBF M4U2+44V@FD0UA6H:U0RJ64KSB\5%_&.^03Y. M-BX1-)I'-8%]$M74N.&GQ*.C&U2SE.85P.0%[Y/66N3#K'X4.JI& 8-JEM+!>>ZR
M]DFXLWW9]=727$?:5G,5!7M,$-B[PGTS975VCXC6HQ@E4DZBF4$VCFD$Ü2VE> ML4Q=/#X.Q^/7+, -]VT&E M1C6!.GZ6F,:CD6\Q+@ZF/JG66#GM1%(W"=5N8=V]W. ,31U<
M],R:OIC30R4.7@-7IR%:<$PEFF/"T1]7-9SO5+K46?1!2UVOHW?FGC8OA=.U M8#VV]*1XG5MQSDR^20_#%$6'87*8[4=SECVF_8=I_711\S/L'(>AWTA>T#VWV MPK1'>M"0'1R6#O9$=E'T OW4!K
R7H^SIW38*!V>IO0N-H=]=&IRE6%]C_G'-;Q'9]Q(GK!,8^G(H\A4(\6O/.C RG/3C@Q1) M.\G+/-)8'4^D-.DQ3[S,'RF'G"TH^5>QG[!*E,X"Z^+1R=1BI2T.W6B8#OO)
M2[!+>27_QLHQWM4'LO8P/P[$"3EB!SIX_<$^NQ_R(.U39H\S55-K*M1EM7@K7!CX_=-.'VF'2$9 9 >&PO=V]R:W.H9655TZBV>E<!+.P;P- MCLG_GMYE5[.T4>]4?6PZ3C^O2PG6$ZRG&(YS7*&Y2S&
[550)8GOMMF\OM.Q MNF&S=903+"=93K&<9CG#/'[B>?KG0SHOTOKV MJ++#4N$90+F8YL>.J]^8.#Z]2G?(HQ9Z:9CG#"\8)!YK,NE)_?]\[.#[XONC_+[OK[YXZY>/N0W*8?
MD_PVFQ=EW=R49.?.N'QIVE3/HOEX]&LQ./HRV*Y7-OO?GN7)M=IOGY ^>\PE)U^2(4*PZX.$Y5&291 ME(85)C3(1E:LGFO$\U M[.!N=(Z2*+ET$?*
[WT*NW&/&CWO70Z38QZ1]WA&\=]K((0U^N9D%$M\W]<.M;VPANFX(G?Q78H5S&]FHO?2A9W=U-0.N MI)^.PFVX&*T(IH0N5GR6F.;

*{FG>[9UK/%09!(A,Z]\%@#[&O2I0P"^5X&&&^R/*C!@ACN.3@[IL_P\0=G M1P0Z12(@ND1 ?O=#,+CO)G0D>9N9 T33;[U6-X$E3?U\$1*>ENO^]7N;+] MN)E!#)\K$'+=<3<;[.^K&T"2IMZJ'5D;":,*28\X/G4*U=+;]Y8E@=+,NG MHFE'<_#[_JEDA7V>Q>5_HZ>+ZCG\YB>)}MGCG7PVT>@?6S9&ULA5_=+;lLP%/TK0ANC@O(Y3IN-S#8D#6,=K(2$;@]C#X!],8O* MDB?=Q-V_GR0\)HRT>[%UI7O,/?FX>,/"]3N M4CJEIXNMJ&KT%RQ+6E[!#O"QW1AGL9&E$ TH*!0B!LJ4+[>+U4$@(4?/P WO''<@I2=R,GX/G'0,Z8'GYO/[YY"[RV7/ M+=Q[^4,46*? T(R4%E/P@<:.N[+S#D<^OY& ^Z]!3OBZ8!"\H%XU1/'+Q! ;:@)F47 M)(B& *X6Y.KM_ 0,*=U%M4A*O)SN:=H7'M_75+9L\TN ML_F17]B6YY!2-],6S![%H]N[=!\Y]>D7K;-0Z>XT]6UH+,"^)ZG'S@,[-[<\RB MA!W/0[&SGOKU^,9-)90E$D['B28?7(%,/W*]@;H-,=YK=$,3CK7;4C#>P,V7 M6N/)\),S[GWV%U!+ P04 " #V@0U9&C%E M26<^- >\>Q'S*,Q6Q!!X$D5D<4[& @XCO9AVW%\(X@Y@E^ 04^%42<"$R<5P2\ M0L!]H#.U OT"X^6S4.''H&!829?BN'!IXK.IX+OB-"C$4W?&#*-."Z?)=@KN MCTK@5X9R;OXYD8I&$5I2D4<:.? F%T26+F J32Q\499$DOU{A}#;/%?F!?WT MR>7YU;2G4+O&Z 6%IKM*!A&YYXG;2/(1"2&LD5 8Y5W/ M#*99=K]PYK MO .LB#]G29?TG6OB.=2&;D)V<1\"%'>_>+!&W''^[N&=+03;^T9- _@l5 !>\A$ ML,$=0*B4H.KL8Y77 >;#3&D LPY&$ EB"YWY^W?NR/E8QTV;8'X. C)@.E)M MY]!0,3 3WK:&DT')R<#*R>U: !C?AB<%VFU("H+Q.O>[LT{UI;=_ .^^R-\V M;/ RH0'/HI LX;CBY9[08MF$KPA/@%RZ5V0/5) LQ=@;9RJC$4HFALKC@L M:1];9V0"":HRGJA5!XB+6;2.=2M24],:!/-S,-/VS6(=%(GB$G];$;D$@UYK_L7.A+PH=A#?5 MNK!J,(RW26 .?:9?,DI2RL-C5$A]#$.A;3!XSQ+7QM5=]N"!; MM]L?7NC03?+H.57D&55WYBLEM"J9'E'LKPFSA3FC54M/W8@O<_AB<9!!->$'5(! M4P5)M2=X@C'@W!U> (]/FSX@>1FOO.H>V3T]P=R@BS_OY<'+I75OUR2U&#(P6 M$KYGJ.6,'7P \9Y"4VX#AKB@()ZKC&L,?'WQ#U87;$Z1:!YMRM:*@RA6$+ M<4O(XUC65.I8[=-,))G&,)2*M2AU'G&% SB_;N)YXQ-RGQ0M,<);#D+, ?6 MMIY6VAM[6TMH56\[H*NO1-\46%&AYZ^UN-;0O #QIIY,"E;54Y/#:.KKVI M>M ^]UIE8I=M3-G@4@1'^;0]-G[Q?Z6-D<=1YA\C/I>RK6F/.("\N$=+!C +#(CWGS M!\53<_"YY$KQV-QN@&)%K ?@]Q7GZO"@%92'[?_ 5!+ P04 " #V@0U9 ME%'7[\X" #Y"0 &0 'AL+W=OFL7^UWK67!98PY?0G M2=1J[P+8%.P498>4,/VSS M4 -T#@'\+ 1,0&" ELJLK1E6.!H)OD"'K 9LIF%S8]'.#6'F*\Z5 MT+ $XU0TU\LB*2@@G])+%O,.T"U^ (DP2]\%FH) OIZ4L?T#L4 TQ9E.273!$DC\\.[V49GQ=V8F?BOA MJX*=HL# {A'$/S;HF3X?'K3(":K> EA)#UNEWW%*%*2[R MTG_1 FD%/DM1Z>SU'/O.!I6SP8LW6"OR"&NOY]ES_]RL#=]N]92'>'U!3RE M5[=VBV8@EK;XD"CF'5/E'52-5O7+N;VV'XU/=%U3EB' .;&PO=V]R:W-H965TF8EB+/"#PQQ.NB MP.R_&>3T,+%C^OMJ\'(P*\QA3O,_LK783]RAA=:0XC(7G^CA-V@&%"J]A.:\^H\. M===M!:*&DY((6C;'L09&1^HF?&Q G!NXY Z\0\%X.!&<, ,, ?ZN'H#$(WNHA M. RJH=OUV"MP.19X.F.T@)AJ+=742T6_Lt:\,]("92F8)I).S%=RLA;ESD@ MF]Y+7;4 !%QNCV MY[NQ+61 E*]=- +YGM6 OC&\??:!$;#E;D#6L ?;OY3XRV-N20P0#.*8>4;! MW"2[=IS;SHIYZWRW]O4>UY]WR'$YA8ES61 F[#3T?;Z)2VM<4BVNQX)1V&+E=V-UYWB@Z"SMJ84=&V#\U!! MZF*.Y7 DJ M<*Z#:K2\%.HUQ>)!%ZHWT 2EIIT['V-RF$+,6B$-M]BLE%[KCO,3U53;7 MEVE,$M"1 ,I=2O*:8O&P0RCP @W);KN>$>6H13DRHGPT[*,ZD]/.GNZ%P.#3 MW[G1ZYN64\U'XV\]TT"S?' ?W 1_K?+V8.T: B^!,D5E4Q9#)LTE[PS:*7!]! M5U6+OS' 6S_HN_Z-+AH6C>GH9'!>QZ-]DO04P#95MLE10DLBZEMN6]MFM]5 M'O>]?N;>SUU.?;PRX"K)^BI?!\]?,-MDA*,<4NG*Z;M\D]49;5T0=%>E7"L] M9)7O6YE%@:1-9#?4TK%L: &PO=V]R:W-H965T]@*^>CV' MY#@ M81Q%DU!0)HTZN>6.IJVG(F8:F]]86@^G$.7.UEP3 X3-RS36G=)1)A.*[! M%=AOU5)C%'8L.1,@#5.2:"AFP>7P8C%V^3[A.X.=.1H3YV2MU(.+:O-9$#E! MP"&SCH'B:PL+X P1H8S?+6?0?=(\C\<'!AOO'VLJ8&%XC]8:LM9\"$@.12T MYO9>[3Y#Z\ <+S!0W DEV;6X4D*PV5HD6C H$D\V;]MLZ' &0IQ\0MX#X.6#T M B!I 8DWVBCSMJZHI>E4JQW1+AO9W,#7Q]/1#9/N+ZZLQE6&.)NN<%OD-0>B M"K)0\6#(2I#4NNI69$D"^TCVYWN.F.4#.YB"A8/. PY(2:S3;/!\,.$?^'VV.[K>4^4CCNEXY-*5Q9U$2ISPA5NY)-2 WQZ2HLGXF=)7TQ]AX=!%. WQ]D9D]E:VF;7=[-=W[ST[>+9 !S[:=/^_M(T MS? B.Z@V3AG HD#(:O$=INFEP36!5Y7O$6EGL.Y8XIT VB7@>[&4/03N]TM-MD_X!4$L#!!0 (-!:#5DGFD..B_.'8. 9 >&PO=V]R:W-H965T MB1EL.WU.TJ*(D^4D@+Y8I/2W>%%6C![MK0)7KJO2/>1478H#%/AF*V1. 4[ESE4\"32KG'+N:IX7NSEEA9.LJF>.W.EF(M4G 6P*TD]LQS*K^] RY.2\=W'A_FP=NLCC0':O!?SG<2IRY+4K&X +YV90S+8T]+K.W%Z#XV@B<%+ M!:5? 5+SG5MCS:IZ72(F^]E$"^7F^4EGC, K$)K!%#.Z+)O2MUH"DL'4PN!?(3O++3W!L 6.3 M^T[@@^+#5GPXAJ[#'!+>5XE/)GH2DW1(:N$QH3AEXPD8.PF81\Y*K(YZ@>:/H 8X0T':],DTRQK MUW1\[12XCB<3<"XD3U4D0V] #"&6(F:<4>?5FW $DE.#]?Y55<8\3+,ZC'V1 M] 6S1 >59+IERW""HB :?.MJ1CW%[UN@%OY3M=Q=';'N8N:>YT CYY_MRRJ- NP;1,5+4>U:45="X7) !2L# M"3$XQ&,0,&%&5PG*5[!+@;M;EM)]}?IQODE^GS*]3F]\ K:<-BYW]SC+%=,+R/M?+F MP2+H:0$K]U7*^UG,/(EN1OUO*WWV?MW!WDQ79$-E*1;IE1;JUACB!!!3E M!+_U=A<74*EUB3&3?T!/_P+J])*[W:?>3<,\F/-PK7AWRANKQ0W5RMN9.S2 M4I&0*U ?ZEK2T%-73.+^AC.M*X^1%$]G=&2U&>RHL(@ MN50ET:,KBJBN%"59#.221[U.)XE*PD0X&HAY>57]LIC*N=##\+P.!>[Q.1N& MW>1[&#BYL?MC+O7EF\ lC]X=`77N3B]WXR<6. TCK^CY')GG0XN M#" FGNPG_I0V)GVQ+6Y"'QLA1SS&,'TS619.Z%GR5&S*.-!+L5Z,^+0!8PZ M*6EP3_@P'!/.)HH!*RE OC4(]A%0V MM\O@?B?\!U@U0.#C//*8("(@=&@(EI3):Y.QPZVP4=0T+1OEY5O6"BR[/:. MPS7!/DR2B50956V:,K@*C0:T%_G&OG5@UT3;-(:.II-Q'=+#?5'/.F[*|%^D&%,N7^M/<3$?8 M/A0HO58T9PQ;7^2M 4R]BZN3]N++CYP5HJ1N\GLG' W(BA?,I&(/)AN4RM0$ MJ]#>ZHTFVY&? BI2W=*%7I73(L<|] YI?L9S0055A&^:-K6_A^/XXF|9MF=T MU_!S[_IG[_2%|I]h(0||69LWI]&,3%Z#R5=PBIH;QV&;C.,#]!@U[^^-2\+6 M%;&-!G 5&X;? X&+\UTF#R9O3O4FLH^+13<'(:S(QE_DM23,^HSF9*NOS $P(L !23T\$M>.4#M.*2VBZD8_1!2:5K5N %(MB6/:(7>=I3W:+T!l:X"O.DQO0FE(Z$.\.W2?S+W\PPU M1>5*(Y5:&GC3Y? YVX$G1H2)8%II%R=.B':5 'YQ2;"51(4M920Z$7S^2#$.[D^W:B\P)8L?VBRSI=,=T^J3TXT*I1)<'VDF M@[6UFY(AT)1K5E/SN\|HPZ4\7)ARQ=/&=.I#)H#AV M-UQR;6SX1K@ _=8Q;YK[WOVTC MGNC_TXQ[N>0EFZ[RJ9FT;3M|)CR@-&N^,0,B,.ZZK];=9! M@9;2)|R=T.=5P(N)(HT2O')/K\@?5%!9,A*:T # ! %,/@R0',TH@$P1R+1' MR+F'\!<8HI;D;M-YU1D"F7T8Y,6:2@"9(Y#YQT%2LP:0!0)9Q(6^24FU(HTV@&$,<(XC@NXK4TO&*:W&M:N6F.G&M-Y:IM3$#X&2\'\)?P M3]^HY" .A!*&R(K?4NN8[,&,^()!? XD+.F[[F>NAYGPEN:N.2DO-RU(UTG{X MAQ]CD_AOY ZI[W=7;I\D{7OI3\(V_ *ABHGLF&NG=[GR#X5=;X1)9139*@Z) M:4D%^.:"3=#FQ]AP-H=9./$.8!LCGE;^6^X]]I>[LY# .P8H\C*\%V-"A'PYE0P M94AWXX99;")"[%$))&-@LN0&B6 M%"UU138+.,U+8WD=2C6_L@.(B9DEC6P6B/F=E8OO:6N9\,X%O.0DDT:6#(K9 MD4R*22:-G; S"DW=+72,-7V5 \.,3'MI+%S%X1Y+,?.V#;]<=)YC,A33#MI M;.UT6E,T?@#=_.C #AUD48F+B26.+!XYT]J43N"$N]B3SM8^$8%4,H8NN?1HH?=4L/28Q)T?-0GGU3ZK2D^!3*=S+? !%/T])\0U21?M4LO'.F_^V:!Z;? HLQ07 M.,\VH8IP[VA-!Q(33]&C?KKKW@$;8F+Z*7K4S]]^5O=CZ=SO>@QU;(B)Z;>(.MG00=K++_TA'$Q"Q4?(B%7]OO!!8[%G3O66P+'5H.>'<[Q,0L5,32@/8?;_6! M%F)B%BIZ3((ZBQBAKK"$F)B%BAXMY,2Y4?)M5V2.AGL,.0N->[30'F;'Z6/. M0N,>+31E2Z.U\Z1[[.]U&8B)66@5GN=]L&R&NW+$[>:.H],9+|_FV"_]E/4$L#!!0 M (./:!#5FWQP.P0@($(K: >&PO?W>);'O>VLN>&UL M+G)E;!'VDMNHT 4A>&M6"P@N.ZKDE:<44\RC:(Y)0?BFT0T$]R^J.<@7U0 M#WH2<4:H0%$^ ?]$@.>7#Z=A5>W&L?M5U\.Z5X[<-=V MY70^LFGI8S.>E_VV[IKU>[.MM2R74?>W.ZJGQ]N9B]>OKOS/Q':SV:_+[W;] MYUA.XS\&UQ]M_S[L2AFKQ6O3;\NX]NK/PW7W4%\VZ>X\N5H\OZV]_ODM52?< M00)!,G^00I#.'V009/,':03Y_$$!03%_4(.@/'_0/03=SQ_T $$[\P>E)%.!'(GI#L1V)T0 M[T2@MZ#>0]"WH-Y"H+=,'K8)]!,46PCT%M1,"/06U%L(]!,46PCT%M1,"/06 MU%L(]!,46PCT5M1,"?16U%L)\,46PGTULG+$@*!%?56 KT5]58"O17U5@*] M%?56 KT5]58"O17U5@*]#?4V KT-]38"O0WU @*]#?4V KUM$*,0&]#O8U M;T.]C4O!IV=0&]!O9U ;T>]G4!O1[V=0&]!O9U M;Y]\K"30VU%O)]#;46\GT-M1;R?0VU%O)] [4.\@T#M0[R#0.U#O(_[4.\@ MT#M0[R#0.U#O(_!)C^:,$.@=[*<0Z!VH=Q#H':AW$.B=4>],H'=&O3.!WAGU MS@4Z9]0[_Z3>P_AU*,.UYWN-U_!)L?SN>5Z^^?D5KG@7_]6#$]_5!+ M P04 " #V@0U9^,,,"08" !/*@ $P %M#;VYT96YT7U1Y<&&S72YX M;6S VLUNXG 4!>!70=E6Q/@WTQ&PF9EMAT5? P$TN2*]=MMX>W''6VE5ATT M%2/U;(C)CTWOM*W8GE[!!1GA[X;KJ68!>2 .Q.K'24VEL[3D%>V+O0VY. A MGGE,[^T],%8&%.!(=&0YFFL4:R7/VEK'[HT^W7^/\26#:LB4!>+V8 3QC%K M55CONI.V*.^SQZ%YES) .3BCSR6E/W+4^2N4 !?LP85SY>\#SN=^/%$!.T&QC M0[JQ?=[%#AV!+Z=A1+.^7^:*!'M]VV.36N?NCSD3+Z0!+),Z:!4=^6IZ-7YY)1O MF$Z?. .!)6*!/A_W.1!+O]SC0A12>_X57O-SZ8O?C\9!-]3\ M8W:.^WB<7]M.)(IL>E]_QVQF_UO]D'P<B?PG2AP+I0XfT84#ZJ$#Z^ .;2OS(.M'WR!T@B*]IR%5(YB*0=!E:.HRE%8Y2BN&UL4$L! M A0#% @]H$-61X+U93O *P(!$ (!KP &1O M8U!R;W!S+V-O&ULU4$L! A0#% @]H$-69E&PO=V]R:W-H M965T&UL4$L! A0#% @]H$-659=O7#-.!P H"8 !@ M ("!70X 'AL+W=O&PO=V]R:W-H965T&UL M4$L! A0#% @]H$-60 YHP.1# MVH !@ ("!#R M 'AL+W=O4 > MF D XP 8 " @58L !X;"]W;W)K&PO=V]R:W-H965T&UL4$L! A0#% @]H$- M60H;B6!. @ D@8 !@ ("!'SD 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @]H$-6:@6O&T'! GP@ !D ("!P'4 'AL M+W=O@PO=V]R:W-H965T&UL4$L! A0#% @]H$_ M64$[!$OX @ IP8 !D ("!N!8< 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-67OZ!KUC!@ &@\ M !D ("!O,$ 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-6:YD1,D..P N\< !D M ("!;L< 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @]H$-6965THKM @ <08 !D ("!S X! 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @]H$-64#8 MT%(O" .1D !D ("!*H! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-60.>4X$S!0 &@P !D M ("!BRX' 'AL+W=O+!$ "X# &0 @(\'U.P$ >&PO M=V]R:W-H965TUX;"]W;W)K&UL4$L! A0#% @]H$-6=*$ .5!(&PO=V]R:W-H965T&UL4$L! A0#% M @]H$-64C9G TZ P I L !D ("!.DP! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-694P'O V M P M0L !D ("!1%D! 'AL+W=O&PO=V]R:W-H965TD=4%P, +X) 9 " @:M@ 0!X;"]W;W)K&UL4$L! A0#% @]H$-66SH PZ#@ Z)L !D M ("!^6,! 'AL+W=O&PO=V]R M;W-H965T&UL M4$L! A0#% @]H$-6&PO=V]R:W-H965T&UL4$L! A0#% @ M]H$-622G((,X P -PT !D ("!<0! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-65>V4E'+#0 M?8, !D ("!@8X! 'AL+W=O&PO=V]R:W-H965TE 0!X;"]W;W)K&UL4$L! A0#% @]H$-63$R%RP[P +1 !D M ("!2ZD! 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @]H$-6>N)I5E(.P $0D !D ("!^4! 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$- M61P]C^+ P 2PT !D ("!_M.! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-6?R+ 15U @ & 8 M !D ("!4^(! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @]H$-67=865DV"0 YTT !D M ("!B/X! 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @]H$-6911U^ . @ ^0D !D ("!1 \' 'AL+W=O M&PO=V]R:W-H965TUL4$L! A0#% @]H$ 62>; M0PZ(P =@P !D ("!8!D" 'AL+W=O&PO=V]R:W-H965TLJ @!X;"]? 7!E&UL4$L%!@ !1 %$ *+A8)PO @ $! end XML 86 Show.js IDEA: XBRL DOCUMENT // Edgar(tm) Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. var Show= {};Show.LastAR=null,Show.showAR=function(a,r,w){if(Show.LastAR)Show.hideAR();var e=a;while(e&&e.nodeName!='TABLE')e=e.nextSibling;if(!e||e.nodeName!='TABLE'){var ref= ((window)?w.document:document).getElementById(r);if(ref){e=ref.cloneNode(!0); e.removeAttribute('id');a.parentNode.appendChild(e)}} if(e).e.style.display='block';Show.LastAR=e};,Show.hideAR=function(){Show.LastAR.style.display='none'};Show.toggleNext=function(a){var e=a;while(e.nodeName!='DIV')e=e.nextSibling;if(!e.style){}else if(!e.style.display){}else{var d,p ,iffe.style.display=='none'){d='block';p='-'}else{d='none';p='+'} e.style.display=d;if(a.textContent){a.textContent=p+a.textContent.substring(1)}else{a.innerText=p+a.innerText.substring(1)}}} ; XML 87 report.css IDEA: XBRL DOCUMENT /* Updated 2009-11-04 */ /* v2.2.0.24 */ /* DefRef Styles */ .report table.authRefData{ background-color: #def; border: 2px solid #2F4497; font-size: 1em; position: absolute; } .report table.authRefData a { display: block; font-weight: bold; } .report table.authRefData p { margin-top: 0px; } .report table.authRefData .hide { background-color: #2F4497; padding: 1px 3px 0px 0px; text-align: right; } .report table.authRefData .hide a:hover { background-color: #2F4497; } .report table.authRefData .body { height: 150px; overflow: auto; width: 400px. } .report table.authRefData table{ font-size: 1em; } /* Report Styles */ .pl a, .pl a:visited { color: black; text-decoration: none; } /* table */ .report { background-color: white; border: 2px solid #acf; clear: both; color: black; font: normal 8pt Helvetica, Arial, san-serif; margin-bottom: 2em; } .report hr { border: 1px solid #acf; } /* Top labels */ .report th { background-color: #acf; color: black; font-weight: bold; text-align: center; } .report th.void { background-color: transparent; color: #000000; font: bold 10pt Helvetica, Arial, san-serif; text-align: left; } .report .pl { text-align: left; vertical-align: top; white-space: normal; width: 200px; white-space: normal; /* word-wrap: break-word; */ } .report td.pl a.a { cursor: pointer; display: block; width: 200px; overflow: hidden; } .report td.pl div.a { width: 200px; } .report td.pl a:hover { background-color: #ffc; } /* Header rows... */ .report tr.rh { background-color: #acf; color: black; font-weight: bold; } /* Calendars... */ .report .rc { background-color: #f0f0f0; } /* Even rows... */ .report .re, .report .reu { background-color: #def; } .report .reu td { border-bottom: 1px solid black; } /* Odd rows... */ .report .ro, .report .rou { background-color: white; } .report .rou td { border-bottom: 1px solid black; } .report .rou table td. .report .reu table td { border-bottom: 0px solid black; } /* styles for footnote marker */ .report .fn { white-space: nowrap; } /* styles for numeric types */ .report .num, .report .nump { text-align: right; white-space: nowrap; } .report .nump { padding-left: 2em; } .report .nump { padding: 0px 0.4em 0px 2em; } /* styles for text types */ .report .text { text-align: left; white-space: normal; } .report .text .big { margin-bottom: 1em; width: 17em; } .report .text .more { display: none; } .report .text .note { font-style: italic; font-weight: bold; } .report .text .small { width: 10em; } .report sup { font-style: italic; } .report .outerFootnotes { font-size: 1em; } XML 89 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.2.u1 html3244361true1090false4 falsefalseR1.htm00000001 - Document - CoverSheethttp://sgholdings.com/role/CoverCoverCover1 falsefalseR2.htm00000002 - Statement - Consolidated Balance SheetsSheethttp://surgeholdings.com/role/BalanceSheetsConsolidated Balance SheetsStatements2 falsefalseR3.htm00000003 - Statement - Consolidated Balance Sheets (Parenthetical)Sheethttp://surgeholdings.com/role/BalanceSheetsParentheticalConsolidated Balance Sheets (Parenthetical)Statements3 falsefalseR4.htm00000004 - Statement - Consolidated Statements of Operations (Unaudited)Sheethttp://surgeholdings.com/role/StatementsOfOperationsConsolidated Statements of Operations (Unaudited)Statements4 falsefalseR5.htm00000005 - Statement - Consolidated Statements of Changes in Stockholders' Equity (Unaudited)Sheethttp://surgeholdings.com/role/StatementsOfChangesInStockholdersEquityConsolidated Statements of Changes in Stockholders' Equity (Unaudited)Statements5 falsefalseR6.htm00000006 - Statement - Consolidated Statements of Cash Flows (Unaudited)Sheethttp://surgeholdings.com/role/StatementsOfCashFlowsConsolidated Statements of Cash Flows (Unaudited)Statements6 falsefalseR7.htm995410 - Disclosure - Pay vs Performance DisclosureSheethttp://xbrl.sec.gov/ecd/role/PvpDisclosurePay vs Performance DisclosureNotes7 falsefalseR8.htm995445 - Disclosure - Insider Trading ArrangementsSheethttp://xbrl.sec.gov/ecd/role/InsiderTradingArrangementsInsider Trading ArrangementsNotes8 falsefalseR9.htm995512 - Disclosure - Organization and Nature of OperationsSheethttp://surgeholdings.com/role/OrganizationAndNatureOfOperationsOrganization and Nature of OperationsNotes9 falsefalseR10.htm995513 - Disclosure - Summary of Significant Accounting PoliciesSheethttp://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesSummary of Significant Accounting PoliciesNotes10 falsefalseR11.htm995514 - Disclosure - Property and EquipmentSheethttp://surgeholdings.com/role/PropertyAndEquipmentProperty and EquipmentNotes11 falsefalseR12.htm995515 - Disclosure - IntangiblesSheethttp://surgeholdings.com/role/IntangiblesIntangiblesNotes12 falsefalseR13.htm995516 - Disclosure - Internal Use Software Development CostsSheethttp://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsInternal Use Software Development CostsNotes13 falsefalseR14.htm995517 - Disclosure - DebtSheethttp://surgeholdings.com/role/DebtDebtNotes14 falsefalseR15.htm995518 - Disclosure - Fair Value of Financial InstrumentsSheethttp://surgeholdings.com/role/FairValueOfFinancialInstrumentsFair Value of Financial InstrumentsNotes15 falsefalseR16.htm995519 - Disclosure - Commitments and ContingenciesSheethttp://surgeholdings.com/role/CommitmentsAndContingenciesCommitments and ContingenciesNotes16 falsefalseR17.htm995520 - Disclosure - Stockholders??? 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Software Development Costs (Tables)Tableshttp://surgeholdings.com/role/InternalUseSoftwareDevelopmentCosts26 falsefalseR27.htm995530 - Disclosure - Debt (Tables)Sheethttp://surgeholdings.com/role/DebtTablesDebt (Tables)Tableshttp://surgeholdings.com/role/Debt27 falsefalseR28.htm995531 - Disclosure - Commitments and Contingencies (Tables)Sheethttp://surgeholdings.com/role/CommitmentsAndContingenciesTablesCommitments and Contingencies (Tables)Tableshttp://surgeholdings.com/role/CommitmentsAndContingencies28 falsefalseR29.htm995532 - Disclosure - Stockholders??? Equity (Tables)Sheethttp://surgeholdings.com/role/StockholdersEquityTablesStockholders??? Equity (Tables)Tableshttp://surgeholdings.com/role/StockholdersEquity29 falsefalseR30.htm995533 - Disclosure - Segment Information (Tables)Sheethttp://surgeholdings.com/role/SegmentInformationTablesSegment Information (Tables)Tableshttp://surgeholdings.com/role/SegmentInformation30 falsefalseR31.htm995534 - Disclosure - Income Taxes (Tables)Sheethttp://surgeholdings.com/role/IncomeTaxesTablesIncome Taxes (Tables)Tableshttp://surgeholdings.com/role/IncomeTaxes31 falsefalseR32.htm995535 - Disclosure - Schedule of Subsidiaries (Details)Sheethttp://surgeholdings.com/role/ScheduleOfSubsidiariesDetailsSchedule of Subsidiaries (Details)Details32 falsefalseR33.htm995536 - Disclosure - Organization and Nature of Operations (Details Narrative)Sheethttp://surgeholdings.com/role/OrganizationAndNatureOfOperationsDetailsNarrativeOrganization and Nature of Operations (Details Narrative)Detailshttp://surgeholdings.com/role/OrganizationAndNatureOfOperationsTables33 falsefalseR34.htm995537 - Disclosure - Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed (Details)Sheethttp://surgeholdings.com/role/ScheduleOfEstimatedFairValueOfAssetsAcquiredAndLiabilitiesAssumedDetailsSchedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed (Details)Details34 falsefalseR35.htm995538 - Disclosure - Schedule of Receivables (Details)Sheethttp://surgeholdings.com/role/ScheduleOfReceivablesDetailsSchedule of Receivables (Details)Details35 falsefalseR36.htm995539 - Disclosure - Schedule of Receivables (Details) (Parenthetical)Sheethttp://surgeholdings.com/role/ScheduleOfReceivablesDetailsParentheticalSchedule of Receivables (Details) (Parenthetical)Details36 falsefalseR37.htm995540 - Disclosure - Schedule of Disaggregation of Revenue from Contracts with Customers (Details)Sheethttp://surgeholdings.com/role/ScheduleOfDisaggregationOfRevenueFromContractsWithCustomersDetailsSchedule of Disaggregation of Revenue from Contracts with Customers (Details)Details37 falsefalseR38.htm995541 - 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As a noncash expense, this element is added back to net income when calculating cash provided by or used in operations using the indirect method." } } }, "auth_ref": [ "r4", "r318", "r325", "r744" ] }, "SURG_AmortizationOfInternalUseSoftwareDevelopmentCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "AmortizationOfInternalUseSoftwareDevelopmentCosts", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 4.0 } }, "presentation": [ "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Amortization of internal use software development costs", "documentation": "Amortization of internal use software development costs." } } }, "auth_ref": [] }, "SURG_AnnualCashBonus": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "AnnualCashBonus", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Annual cash bonus", "documentation": "Annual cash bonus." } } }, "auth_ref": [] }, "SURG_AnnualEBITDAGoalsMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "AnnualEBITDAGoalsMember", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Annual EBITDA Goals [Member]", "documentation": "Annual EBITDA Goals [Member]" } } }, "auth_ref": [] }, "dei_AnnualInformationForm": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "AnnualInformationForm", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Annual Information Form", "documentation": "Boolean flag with value true on a form if it is an annual report containing an annual information form." } } }, "auth_ref": [ "r819" ] }, "SURG_AnnualRevenueGoalsMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "AnnualRevenueGoalsMember", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Annual Revenue Goals [Member]", "documentation": "Annual Revenue Goals [Member]" } } }, "auth_ref": [] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareAmount", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Total common stock equivalents", "documentation": "Securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) or earnings per unit (EPU) in the future that were not included in the computation of diluted EPS or EPU because to do so would increase EPS or EPU amounts or decrease loss per share or unit amounts for the period presented." } } }, "auth_ref": [ "r248" ] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareByAntidilutiveSecuritiesAxis", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Antidilutive Securities [Axis]", "documentation": "Information by type of antidilutive security." } } }, "auth_ref": [ "r21" ] }, "us-gaap_AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareLineItems", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Antidilutive Securities Excluded from Computation of Earnings Per Share [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": [] }, "us-gaap_AntidilutiveSecuritiesNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AntidilutiveSecuritiesNameDomain", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "documentation": "Incremental common shares attributable to securities that were not included in diluted earnings per share (EPS) because to do so would increase EPS amounts or decrease loss per share amounts for the period presented." } } }, "auth_ref": [ "r21" ] }, "us-gaap_ArrangementsAndNonarrangementTransactionsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ArrangementsAndNonarrangementTransactionsMember", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Collaborative arrangement and arrangement other than collaborative applicable to revenue-generating activity or operations." } } }, "auth_ref": [ "r501" ] }, "us-gaap_AssetAcquisitionAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetAcquisitionAxis", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Asset Acquisition [Axis]", "documentation": "Information by asset acquisition." } } }, "auth_ref": [ "r319", "r320", "r321", "r322", "r323", "r1012" ] }, "us-gaap_AssetAcquisitionConsiderationTransferred": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "AssetAcquisitionConsiderationTransferred", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Assets purchase", "documentation": "Amount of consideration transferred in asset acquisition. 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Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [ "r52" ] }, "SURG_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesRightOfUseOperatingLease", "crdr": "credit", "calculation": { "http://surgeholdings.com/role/ScheduleOfEstimatedFairValueOfAssetsAcquiredAndLiabilitiesAssumedDetails": { "parentTag": "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities", "weight": 1.0, "order": 1.0 } }, "presentation": [ 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This accounting policy may include a general discussion of the purchase method or acquisition method of accounting (including for example, the treatment accorded contingent consideration, the identification of assets and liabilities, the purchase price allocation process, how the fair values of acquired assets and liabilities are determined) and the entity's specific application thereof. An entity that acquires another entity in a leveraged buyout transaction generally discloses the accounting policy followed by the acquiring entity in determining the basis used to value its interest in the acquired entity, and the rationale for that accounting policy." } } }, "auth_ref": [ "r133", "r134", "r135", "r136" ] }, "SURG_BusinessSegmentAndConcentrationsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "BusinessSegmentAndConcentrationsPolicyTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Business Segments and Concentrations", "documentation": "Business Segment And Concentrations [Policy Text Block]" } } }, "auth_ref": [] }, "us-gaap_CapitalizedComputerSoftwareAccumulatedAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareAccumulatedAmortization", "crdr": "credit", "calculation": { "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails": { "parentTag": "us-gaap_CapitalizedComputerSoftwareNet", "weight": -1.0, "order": 2.0 } }, "presentation": [ "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "negatedLabel": "Less: accumulated amortization", "label": "Capitalized Computer Software, Accumulated Amortization", "documentation": "For each balance sheet presented, the amount of accumulated amortization for capitalized computer software costs." } } }, "auth_ref": [ "r324", "r720" ] }, "us-gaap_CapitalizedComputerSoftwareAdditions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareAdditions", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsDetailsNarrative", "http://surgeholdings.com/role/ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "label": "Capitalized costs", "verboseLabel": "Additional costs", "documentation": "Additions made to capitalized computer software costs during the period." } } }, "auth_ref": [ "r720" ] }, "us-gaap_CapitalizedComputerSoftwareAmortization1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareAmortization1", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsDetailsNarrative" ], "lang": { "en-us": { "role": { "verboseLabel": "Amortization of internal use software development costs", "label": "Capitalized Computer Software, Amortization", "documentation": "Amount of expense for amortization of capitalized computer software costs." } } }, "auth_ref": [ "r719", "r720" ] }, "us-gaap_CapitalizedComputerSoftwareGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareGross", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails": { "parentTag": "us-gaap_CapitalizedComputerSoftwareNet", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "Internal Use Software Development Costs", "label": "Capitalized Computer Software, Gross", "documentation": "Amount before accumulated amortization of capitalized costs for computer software, including but not limited to, acquired and internally developed computer software." } } }, "auth_ref": [ "r324", "r720" ] }, "us-gaap_CapitalizedComputerSoftwareNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CapitalizedComputerSoftwareNet", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://surgeholdings.com/role/ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsDetails", "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Internal Use Software Development Costs - 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Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value." } } }, "auth_ref": [ "r19" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "periodStartLabel": "Cash - beginning of period", "periodEndLabel": "Cash - end of period", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Including Disposal Group and Discontinued Operations", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including, but not limited to, disposal group and discontinued operations. 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Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [ "r18", "r106", "r213" ] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/StatementsOfCashFlows": { "parentTag": null, "weight": null, "order": null, "root": true } }, "presentation": [ "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "totalLabel": "Net increase (decrease) in cash", "label": "Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect", "documentation": "Amount of increase (decrease) in cash, cash equivalents, and cash and cash equivalents restricted to withdrawal or usage, including effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": [ "r1", "r106" ] }, "us-gaap_CashFDICInsuredAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CashFDICInsuredAmount", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Insured by FDIC", "documentation": "The amount of cash deposited in financial institutions as of the balance sheet date that is insured by the Federal Deposit Insurance Corporation." } } }, "auth_ref": [] }, "SURG_CashPaidAsDirectOfferingCosts": {
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shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury." } } }, "auth_ref": [
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value, 500,000,000 shares authorized 19,431,549 and 14,403,261 shares issued and outstanding, respectively", "documentation": "Aggregate par or stated value of issued nonredeemable
common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable
common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": [ "r86", "r569", "r772" ] }, "us-gaap_CommonStockVotingRights": {
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equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense." } } },
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"Collection of computer programs and related data that provide instructions to a computer, for example, but not limited to, application program, control module or operating system, that
perform one or more particular functions or tasks." } } }, "auth_ref": [ "r720", "r723", "r940", "r941", "r942", "r943", "r945", "r947", "r950", "r951" ] }, "us-
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members defined in one or many axes to the table." } } }, "auth_ref": [] }, "us-gaap_ConsolidationLessThanWhollyOwnedSubsidiaryParentOwnershipInterestEffectsOfChangesNetTable": {
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and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost
methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement
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"Amount of current federal tax expense (benefit) attributable to income (loss) from continuing operations. Includes, but is not limited to, current national tax expense (benefit) for non-US
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"Reflects the percentage that revenues in the period from one or more significant customers is to net revenues, as defined by the entity, such as total net revenues, product line revenues,
segment revenues. The risk is the materially adverse effects of loss of a significant customer." } } }, "auth_ref": [ "r110", "r288" ] }, "SURG_CustomerMember": { "xbrltype": "domainItemType",
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which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other
contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided,
restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing
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repayment terms, priority, collateral required, debt covenants, borrowing capacity, call features, participation rights, conversion provisions, sinking fund requirements, voting rights, basis for
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Includes, but is not limited to, deferred regional, territorial, and provincial tax expense (benefit) for non-US (United States of America) jurisdiction." } } }, "auth_ref": [ "r912", "r1006", "r1007" ] }, "us-gaap_DeferredTaxAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "DeferredTaxAssetsGross", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/ScheduleOfDeferredTaxAssetsAndLiabilitiesDetails": { "parentTag": "us-gaap_DeferredTaxAssetsNet", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://surgeholdings.com/role/ScheduleOfDeferredTaxAssetsAndLiabilitiesDetails" ], "lang": { "en-us": { "role": { "totalLabel": "Total deferred tax assets", "label": "Deferred Tax Assets, Gross", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards." } } }, "auth_ref": [ "r476" ] }, "us-gaap_DeferredTaxAssetsLiabilitiesNet": { 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Includes, but is not limited to, national jurisdiction for non-U.S. jurisdiction." } } }, "auth_ref": [ "r461" ] }, "SURG_ECSMembershipAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ECSMembershipAgreementMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfIntangibleAssetsDetails" ], "lang": { "en-us": { "role": { "label": "ECS Membership Agreement [Member]", "documentation": "ECS Membership Agreement [Member]" } } }, "auth_ref": [] }, "SURG_EachAdditionalRestrictedStockMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "EachAdditionalRestrictedStockMember", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Each Additional Restricted Stock [Member]", "documentation": "Each Additional Restricted Stock [Member]" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareAbstract", "presentation": [ "http://surgeholdings.com/role/StatementsOfOperations" ], "lang": { "en-us": { "role": { "label": "Earnings per share - attributable to common stockholders" } } }, "auth_ref": [] }, "us-gaap_EarningsPerShareBasic": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareBasic", "presentation": [ "http://surgeholdings.com/role/ScheduleOfEarningsPerShareBasicAndDilutedDetails", "http://surgeholdings.com/role/StatementsOfOperations" ], "lang": { "en-us": { "role": { "label": "Basic", "verboseLabel": "Earnings (loss) per share - basic", "documentation": "The amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period." } } }, "auth_ref": [ "r203", "r228", "r229", "r230", "r231", "r232", "r233", "r238", "r241", "r245", "r246", "r247", "r250", "r496", "r500", "r517", "r518", "r561", "r582", "r728" ] }, "us-gaap_EarningsPerShareDiluted": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerShareDiluted", "presentation": [ "http://surgeholdings.com/role/ScheduleOfEarningsPerShareBasicAndDilutedDetails", "http://surgeholdings.com/role/StatementsOfOperations" ], "lang": { "en-us": { "role": { "label": "Diluted", "verboseLabel": "Earnings (loss) per share - diluted", "documentation": "The amount of net income (loss) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period." } } }, "auth_ref": [ "r203", "r228", "r229", "r230", "r231", "r232", "r233", "r241", "r245", "r246", "r247", "r250", "r496", "r500", "r517", "r518", "r561", "r582", "r728" ] }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EarningsPerSharePolicyTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesPolicies" ], "lang": { "en-us": { "role": { "label": "Basic and Diluted Earnings (Loss) per Share", "documentation": "Disclosure of accounting policy for computing basic and diluted earnings or loss per share for each class of common stock and participating security. Addresses all significant policy factors, including any antidilutive items that have been excluded from the computation and takes into account stock dividends, splits and reverse splits that occur after the balance sheet date of the latest reporting period but before the issuance of the financial statements." } } }, "auth_ref": [ "r21", "r22", "r249" ] }, "SURG_EconomicInjuryDisasterLoanMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "EconomicInjuryDisasterLoanMember", "presentation": [ "http://surgeholdings.com/role/DebtTables", "http://surgeholdings.com/role/ScheduleOfNotesPayableDetails" ], "lang": { "en-us": { "role": { "label": "Economic Injury Disaster Loan [Member]", "documentation": "Economic Injury Disaster Loan [Member]" } } }, "auth_ref": [] }, "SURG_EconomicInjuryDisasterLoanOneMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "EconomicInjuryDisasterLoanOneMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfNotesPayableDetails" ], "lang": { "en-us": { "role": { "label": "Economic Injury Disaster Loan One [Member]", "documentation": "Economic Injury Disaster Loan One [Member]" } } }, "auth_ref": [] }, "SURG_EcsPrepaidLlcMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "EcsPrepaidLlcMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfSubsidiariesDetails" ], "lang": { "en-us": { "role": { "label": "ECS Prepaid, LLC [Member]", "documentation": "ECS Prepaid, LLC [Member]" } } }, "auth_ref": [] }, "us-gaap_EffectiveIncomeTaxRateContinuingOperations": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateContinuingOperations", "presentation": [ "http://surgeholdings.com/role/ScheduleOfComponentsOfIncomeTaxExpenseBenefitDetails" ], "lang": { "en-us": { "role": { "label": "Effective tax rate", "documentation": "Percentage of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": [ "r461", "r759" ] }, "us-gaap_EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateReconciliationAtFederalStatutoryIncomeTaxRate", "presentation": [ "http://surgeholdings.com/role/ScheduleOfComponentsOfIncomeTaxExpenseBenefitDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Federal income tax rate", "documentation": "Percentage of domestic federal statutory tax rate applicable to pretax income (loss)." } } }, "auth_ref": [ "r219", "r461", "r486", "r759" ] }, "us-gaap_EffectiveIncomeTaxRateReconciliationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EffectiveIncomeTaxRateReconciliationLineItems", "presentation": [ "http://surgeholdings.com/role/IncomeTaxesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Effective Income Tax Rate Reconciliation [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Includes, but is not limited to, pension, other postretirement, postemployment and termination benefits." } } }, "auth_ref": [ "r4" ] }, "us-gaap_EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeServiceShareBasedCompensationNonvestedAwardsTotalCompensationCostNotYetRecognizedPeriodForRecognition1", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "verboseLabel": "Stock compensation vesting period", "label": "Share-Based Payment Arrangement, Nonvested Award, Cost Not yet Recognized, Period for Recognition", "documentation": "Weighted-average period over which cost not yet recognized is expected to be recognized for award under share-based payment arrangement, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [ "r451" ] }, "us-gaap_EmployeeStockMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockMember", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Employee Stock [Member]", "documentation": "An Employee Stock Purchase Plan is a tax-efficient means by which employees of a corporation can purchase the corporation's stock." } } }, "auth_ref": [] }, "us-gaap_EmployeeStockOptionMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EmployeeStockOptionMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Share-Based Payment Arrangement, Option [Member]", "documentation": "Share-based payment arrangement granting right, subject to vesting and other restrictions, to purchase or sell certain number of shares at predetermined price for specified period of time." } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine1", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line One", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine2", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Two", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine3": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityAddressAddressLine3", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Address, Address Line Three", "documentation": "Address Line 3 such as an Office Park" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri":
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Registrants not involved in bankruptcy proceedings during the preceding five years should not report this element." } } }, "auth_ref": [ "r800" ] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCentralIndexKey", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Central Index Key", "documentation": "A unique 10-digit SEC issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK." } } }, "auth_ref": [ "r796" ] }, "dei_EntityCommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCommonStockSharesOutstanding", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Common Stock, Shares Outstanding", "documentation": "Indicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument." } } }, "auth_ref": [] }, "dei_EntityCurrentReportingStatus": { "xbrltype": "yesNoItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityCurrentReportingStatus", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Current Reporting Status", "documentation": "Indicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [] }, "dei_EntityDomain": { "xbrltype": "domainItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityDomain", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://surgeholdings.com/role/ScheduleOfSubsidiariesDetails", "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "All the names of the entities being reported upon in a document. Any legal structure used to conduct activities or to hold assets. Some examples of such structures are corporations, partnerships, limited liability companies, grantor trusts, and other trusts. This item does not include business and geographical segments which are included in the geographical or business segments domains." } } }, "auth_ref": [] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityEmergingGrowthCompany", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": [ "r796" ] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityExTransitionPeriod", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Elected Not To Use the Extended Transition Period", "documentation": "Indicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards." } } }, "auth_ref": [ "r881" ] }, "dei_EntityFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFileNumber", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity File Number", "documentation": "Commission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen." } } }, "auth_ref": [] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityFilerCategory", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Entity Filer Category", "documentation": "Indicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure." } } }, "auth_ref": [ "r796" ] }, "dei_EntityIncorporationDateOfIncorporation": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationDateOfIncorporation", "presentation": [ "http://surgeholdings.com/role/ScheduleOfSubsidiariesDetails" ], "lang": { "en-us": { "role": { "label": "Incorporation date", "documentation": "Date when an entity was incorporated" } } }, "auth_ref": [] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "EntityIncorporationStateCountryCode", "presentation": [ "http://surgeholdings.com/role/Cover", "http://surgeholdings.com/role/ScheduleOfSubsidiariesDetails" ], "lang": { "en-us": { "role": { "label": "Entity Incorporation, State or Country Code", "verboseLabel": "Entity incorporation, state or country code", 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Is used on Form Type: 10-K, 10-Q, 8-K, 20-F, 6-K, 10-K/A, 10-Q/A, 20-F/A, 6-K/A, N-CSR, N-Q, N-1A." } } }, "auth_ref": [ "r879" ] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "Equity [Abstract]" } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityComponentDomain", "presentation": [ "http://surgeholdings.com/role/ScheduleOfStockGrantedDetails", "http://surgeholdings.com/role/StatementsOfChangesInStockholdersEquity", "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Components of equity are the parts of the total Equity balance including that which is allocated to common, preferred, treasury stock, retained earnings, etc." } } }, "auth_ref": [ "r11", "r174", "r199", "r200", "r201", "r223", "r224", "r225", "r227", "r232", "r234", "r236", "r252", "r294", "r295", "r333", "r408", "r484", "r485", "r493", "r494", "r495", "r497", "r499", "r500", "r509", "r510", "r511", "r512", "r513", "r514", "r516", "r524", "r525", "r526", "r527", "r528", "r529", "r533", "r535", "r546", "r581", "r607", "r608", "r609", "r629", "r692" ] }, "srt_EquityMethodInvesteeNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "EquityMethodInvesteeNameDomain", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "auth_ref": [ "r290", "r291", "r292", "r492", "r885", "r886", "r887", "r1008", "r1009", "r1010", "r1011" ] }, "us-gaap_EquityMethodInvestmentOwnershipPercentage": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentOwnershipPercentage", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Equity method investment ownership percentage", "documentation": "The percentage of ownership of common stock or equity participation in the investee accounted for under the equity method of accounting." } } }, "auth_ref": [ "r290" ] }, "us-gaap_EquityMethodInvestmentRealizedGainLossOnDisposal": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "EquityMethodInvestmentRealizedGainLossOnDisposal", "crdr": "credit", "calculation": { "http://surgeholdings.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": -1.0, "order": 10.0 } }, "presentation": [ "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "negatedLabel": "Gain on equity method investment - CenterCom", "label": "Equity Method Investment, Realized Gain (Loss) on Disposal", "documentation": "Amount of gain (loss) on sale or disposal of an equity method investment." } } }, "auth_ref": [ "r904", "r905", "r908" ] }, "ecd_EquityValuationAssumptionDifferenceFnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "EquityValuationAssumptionDifferenceFnTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Equity Valuation Assumption Difference, Footnote" } } }, "auth_ref": [ "r848" ] }, "ecd_ErrCompAnalysisTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompAnalysisTextBlock", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "label": "Erroneous Compensation Analysis" } } }, "auth_ref": [ "r812", "r823", "r833", "r858" ] }, "ecd_ErrCompRecoveryTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ErrCompRecoveryTable", "presentation": [ "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" ], "lang": { "en-us": { "role": { "label": "Erroneously Awarded Compensation Recovery [Table]" } } }, "auth_ref": [ "r809", "r820", "r830", "r855" ] }, "ecd_ExecutiveCategoryAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "ExecutiveCategoryAxis", "presentation": [ "http://xbrl.sec.gov/ecd/role/PvpDisclosure" ], "lang": { "en-us": { "role": { "label": "Executive Category [Axis]" } } }, "auth_ref": [ "r854" ] }, "SURG_ExerciseOfWarrantsCashless": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ExerciseOfWarrantsCashless", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "verboseLabel": "Exercise of warrants - 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Includes, but is not limited to, current and deferred national tax expense (benefit) for non-US (United States of America) jurisdiction." } } }, "auth_ref": [ "r218", "r459", "r460" ] }, "us-gaap_FinanceLeaseRightOfUseAssetAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinanceLeaseRightOfUseAssetAmortization", "crdr": "debit", "calculation": { "http://surgeholdings.com/role/ScheduleOfLeaseExpenseDetails": { "parentTag": "us-gaap_OperatingLeaseCost", "weight": 1.0, "order": 1.0 }, "http://surgeholdings.com/role/StatementsOfCashFlows": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": [ "http://surgeholdings.com/role/ScheduleOfLeaseExpenseDetails", "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Amortization of right-of use assets", "verboseLabel": "Amortization of right-of use operating lease asset", "documentation": "Amount of amortization expense attributable to right-of use asset from finance lease." } } }, "auth_ref": [ "r538", "r540", "r771" ] }, "us-gaap_FinancialInstrumentsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FinancialInstrumentsDisclosureTextBlock", "presentation": [ "http://surgeholdings.com/role/FairValueOfFinancialInstruments" ], "lang": { "en-us": { "role": { "label": "Fair Value of Financial Instruments", "documentation": "The entire disclosure for financial instruments. This disclosure includes, but is not limited to, fair value measurements of short and long term marketable securities, international currencies forward contracts, and auction rate securities. Financial instruments may include hedging and non-hedging currency exchange instruments, derivatives, securitizations and securities available for sale at fair value. Also included are investment results, realized and unrealized gains and losses as well as impairments and risk management disclosures." } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "FiniteLivedIntangibleAssetUsefulLife", "presentation": [ "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "label": "Internal use software development costs, estimated useful life (years)", "documentation": "Useful life of finite-lived intangible assets, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days." } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization": { "xbrltype":
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The disclosure may include (a) how the entity determines each element of the allowance, (b) which loans are evaluated individually and which loans are evaluated as a group, (c) how the entity determines both the allocated and unallocated portions of the allowance, (d) how the entity determines the loss factors applied to graded loans in order to develop a general allowance, and (e) what self-correcting mechanism the entity uses to reduce differences between estimated and actual losses." } } }, "auth_ref": [ "r31" ] }, "dei_LocalPhoneNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "LocalPhoneNumber", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Local Phone Number", "documentation": "Local phone number for entity." } } }, "auth_ref": [] }, "SURG_LogicsIQIncMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "LogicsIQIncMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfSubsidiariesDetails" ], "lang": { "en-us": { "role": { "label": "LogicsIQ, Inc [Member]", "documentation": "LogicsIQ, Inc [Member]" } } }, "auth_ref": [] }, "SURG_LogicsIQMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "LogicsIQMember", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "LogicsIQ [Member]", "documentation": "LogicsIQ [Member]" } } }, "auth_ref": [] }, "us-gaap_LongTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebt", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDebtMaturitiesDetails" ], "lang": { "en-us": { "role": { "label": "Total", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt. Excludes lease obligation." } } }, "auth_ref": [ "r16", "r144", "r375", "r390", "r746", "r747", "r770", "r1037" ] }, "us-gaap_LongTermDebtCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtCurrent", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/DebtDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Long term debt", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r6", "r222", "r380" ] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalInYearFour", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDebtMaturitiesDetails" ], "lang": { "en-us": { "role": { "label": "2028", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in fourth fiscal year following current fiscal year. 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Excludes interim and annual periods when interim periods are reported from current statement of financial position date (rolling approach)." } } }, "auth_ref": [ "r6", "r222", "r380" ] }, "us-gaap_LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermDebtMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDebtMaturitiesDetails" ], "lang": { "en-us": { "role": { "verboseLabel": "2024 (6 Months)", "label": "Long-Term Debt, Maturity, Remainder of Fiscal Year", "documentation": "Amount of long-term debt payable, sinking fund requirement, and other securities issued that are redeemable by holder at fixed or determinable price and date, maturing in remainder of current fiscal year." } } }, "auth_ref": [ "r916" ] }, "us-gaap_LongTermNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongTermNotesPayable", "crdr": "credit", "calculation": { "http://surgeholdings.com/role/BalanceSheets": { "parentTag": "us-gaap_LiabilitiesNoncurrent", "weight": 1.0, "order": 1.0 } }, "presentation": [ "http://surgeholdings.com/role/BalanceSheets", "http://surgeholdings.com/role/ScheduleOfNotesPayable-RelatedPartiesDetails" ], "lang": { "en-us": { "role": { "label": "Notes payable", "verboseLabel": "Long term", "documentation": "Carrying value as of the balance sheet date of notes payable (with maturities initially due after one year or beyond the operating cycle if longer), excluding current portion." } } }, "auth_ref": [ "r16" ] }, "us-gaap_LongtermDebtTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeAxis", "presentation": [ "http://surgeholdings.com/role/DebtTables", "http://surgeholdings.com/role/ScheduleOfDebtMaturitiesDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayable-RelatedPartiesDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayableDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayableDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Long-Term Debt, Type [Axis]", "documentation": "Information by type of long-term debt." } } }, "auth_ref": [ "r16", "r954", "r955", "r956" ] }, "us-gaap_LongtermDebtTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "LongtermDebtTypeDomain", "presentation": [ "http://surgeholdings.com/role/DebtTables", "http://surgeholdings.com/role/ScheduleOfDebtMaturitiesDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayable-RelatedPartiesDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayableDetails", "http://surgeholdings.com/role/ScheduleOfNotesPayableDetailsParenthetical" ], "lang": { "en-us": { "role": { "documentation": "Type of long-term debt arrangement, such as notes, line of credit, commercial paper, asset-based financing, project financing, letter of credit financing. 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Examples include, but not limited to, land, buildings, machinery and equipment, office equipment, furniture and fixtures, and computer equipment." } } }, "auth_ref": [ ] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Bad debt expense", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": [ "r204", "r296" ]
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Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold." } } }, "auth_ref": [] }, "us-gaap_SaleOfStockNameOfTransactionDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNameOfTransactionDomain", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "documentation": "Sale of the entity's stock, including, but not limited to, initial public offering (IPO) and private placement." } } }, "auth_ref": [] }, "SURG_SalesOfAssetDescription": { "xbrltype": "stringItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "SalesOfAssetDescription", "presentation": [ "http://surgeholdings.com/role/InstallmentSaleLiabilityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Agreement extended period", "documentation": "Sales of asset description." } } }, "auth_ref": [] }, "SURG_SalesOfAssetPercentage": { "xbrltype": "percentItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "SalesOfAssetPercentage", "presentation": [ "http://surgeholdings.com/role/InstallmentSaleLiabilityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Sale of asset percentage", "documentation": "Sales of asset percentage." } } }, "auth_ref": [] }, "us-gaap_SalesRevenueNetMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesRevenueNetMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDisaggregationOfRevenueFromContractsWithCustomersDetails", "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Revenue Benchmark [Member]", "documentation": "Revenue from sale of product and rendering of service and other sources of income, when it serves as benchmark in concentration of risk calculation." } } }, "auth_ref": [ "r288", "r890" ] }, "srt_ScenarioForecastMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScenarioForecastMember", "presentation": [ "http://surgeholdings.com/role/ScheduleOfReceivablesDetailsParenthetical" ], "lang": { "en-us": { "role": { "label": "Forecast [Member]" } } }, "auth_ref": [ "r422", "r920" ] }, "srt_ScenarioUnspecifiedDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScenarioUnspecifiedDomain", "presentation": [ "http://surgeholdings.com/role/ScheduleOfReceivablesDetailsParenthetical" ], "auth_ref": [ "r237", "r422", "r884", "r920" ] }, "us-gaap_ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Receivables", "documentation": "Tabular disclosure of the various types of trade accounts and notes receivable and for each the gross carrying value, allowance, and net carrying value as of the balance sheet date. Presentation is categorized by current, noncurrent and unclassified receivables." } } }, "auth_ref": [ "r87", "r93" ] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTable", "presentation": [ "http://surgeholdings.com/role/ScheduleOfDilutedNetIncomeLossPerShareDetails" ], "lang": { "en-us": { "role": { "label": "Antidilutive Security, Excluded EPS Calculation [Table]", "documentation": "Disclosure of information about security that could potentially dilute basic earnings per share (EPS) in future that was not included in calculation of diluted EPS." } } }, "auth_ref": [ "r21" ] }, "us-gaap_ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfAntidilutiveSecuritiesExcludedFromComputationOfEarningsPerShareTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Diluted Net Income (Loss) Per Share", "documentation": "Tabular disclosure of securities (including those issuable pursuant to contingent stock agreements) that could potentially dilute basic earnings per share (EPS) in the future that were not included in the computation of diluted EPS because to do so would increase EPS amounts or decrease loss per share amounts for the period presented, by antidilutive securities." } } }, "auth_ref": [ "r21" ] }, "SURG_ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ScheduleOfCapitalizedInternalUseSoftwareDevelopmentCostsTableTextBlock", "presentation": [ "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Capitalized Internal Use Software Development Costs", "documentation": "Schedule of capitalized internal use of software development costs [Table Text Block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock", "presentation": [ "http://surgeholdings.com/role/IncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Components of Income Tax Expense (Benefit)", "documentation": "Tabular disclosure of the components of income tax expense attributable to continuing operations for each year presented including, but not limited to: current tax expense (benefit), deferred tax expense (benefit), investment tax credits, government grants, the benefits of operating loss carryforwards, tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity, adjustments of a deferred tax liability or asset for enacted changes in tax laws or rates or a change in the tax status of the entity, and adjustments of the beginning of the year balances of a valuation allowance because of a change in circumstances that causes a change in judgment about the realizability of the related deferred tax asset in future years." } } }, "auth_ref": [ "r1005" ] }, "SURG_ScheduleOfConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ScheduleOfConsolidationSubsidiariesOrOtherInvestmentsConsolidatedEntitiesTableTextBlock", "presentation": [ "http://surgeholdings.com/role/OrganizationAndNatureOfOperationsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Subsidiaries", "documentation": "Schedule Of Consolidation Subsidiaries Or Other Investments Consolidated Entities [Table Text Block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDebtInstrumentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtInstrumentsTextBlock", "presentation": [ "http://surgeholdings.com/role/DebtTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Notes Payable", "documentation": "Tabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer." } } }, "auth_ref": [ "r16", "r37", "r40", "r66", "r120", "r121", "r746", "r748", "r916", "r1021" ] }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": [ "http://surgeholdings.com/role/IncomeTaxesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Deferred Tax Assets and Liabilities", "documentation": "Tabular disclosure of the components of net deferred tax asset or liability recognized in an entity's statement of financial position, including the following: the total of all deferred tax liabilities, the total of all deferred tax assets, the total valuation allowance recognized for deferred tax assets." } } }, "auth_ref": [ "r1002" ] }, "us-gaap_ScheduleOfDefinedBenefitPlansDisclosuresTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDefinedBenefitPlansDisclosuresTable", "presentation": [ "http://surgeholdings.com/role/BalanceSheets", "http://surgeholdings.com/role/ScheduleOfRelatedPartyExpensesDetails", "http://surgeholdings.com/role/StatementsOfCashFlows" ], "lang": { "en-us": { "role": { "label": "Defined Benefit Plan [Table]", "documentation": "Disclosure of information about individual defined benefit pension plan or other postretirement defined benefit plan. It may be appropriate to group certain similar plans. Also includes schedule for fair value of plan assets by major categories of plan assets by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets or liabilities (Level 1), Significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } }, "auth_ref": [ "r8", "r41", "r42", "r43", "r44" ] }, "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Earnings per Share Basic and Diluted", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } }, "auth_ref": [ "r923" ] }, "srt_ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Investment, Name [Axis]" } } }, "auth_ref": [ "r290", "r291", "r292", "r492", "r885", "r886", "r887", "r1008", "r1009", "r1010", "r1011" ] }, "SURG_ScheduleOfEstimatedFairValueOfAssetsAcquiredTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ScheduleOfEstimatedFairValueOfAssetsAcquiredTableTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Estimated Fair Value of Assets Acquired and Liabilities Assumed", "documentation": "Schedule Of Estimated Fair Value Of Assets Acquired [Table Text Block]" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfFiniteLivedIntangibleAssetsTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFiniteLivedIntangibleAssetsTable", "presentation": [ "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsDetailsNarrative", "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsTables", "http://surgeholdings.com/role/ScheduleOfEstimatedAmortizationExpensesDetails", "http://surgeholdings.com/role/ScheduleOfIntangibleAssetsDetails", "http://surgeholdings.com/role/ScheduleOfInternalUseSoftwareDevelopmentCostsDetails" ], "lang": { "en-us": { "role": { "label": "Intangible Asset, Finite-Lived [Table]", "documentation": "Disclosure of information about finite-lived intangible asset. 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Includes, but is not limited to, balances by class of assets, depreciation and depletion expense and method used, including composite depreciation, and accumulated deprecation." } } }, "auth_ref": [ "r5", "r545" ] }, "us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfRelatedPartyTransactionsTableTextBlock", "presentation": [ "http://surgeholdings.com/role/SummaryOfSignificantAccountingPoliciesTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Related Party Expenses", "documentation": "Tabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSegmentReportingInformationBySegmentTable", "presentation": [ "http://surgeholdings.com/role/ScheduleOfOperatingSegmentsDetails" ], "lang": { "en-us": { "role": { "label": "Schedule of Segment Reporting Information, by Segment [Table]", "documentation": "Disclosure of information about profit (loss) and total assets by reportable segment." } } }, "auth_ref": [ "r28", "r29", "r30" ] }, "us-gaap_ScheduleOfSegmentReportingInformationBySegmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname":
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An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss." } } }, "auth_ref": [ "r28", "r29", "r30" ] }, "us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Stock Option Transactions", "documentation": "Tabular disclosure for stock option plans. 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Includes, but is not limited to, description of arrangement, lender, repayment term, weighted-average interest rate, borrowed amount, and description and amount of refinancing of short-term obligation when obligation is excluded from current liability." } } }, "auth_ref": [ "r72" ] }, "us-gaap_ScheduleOfStockByClassTable": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfStockByClassTable", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Stock, Class of Stock [Table]", "documentation": "Disclosure of information about stock by class. 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Warrants and rights outstanding are derivative securities that give the holder the right to purchase securities (usually equity) from the issuer at a specific price within a certain time frame. Warrants are often included in a new debt issue to entice investors by a higher return potential. The main difference between warrants and call options is that warrants are issued and guaranteed by the company, whereas options are exchange instruments and are not issued by the company. Also, the lifetime of a warrant is often measured in years, while the lifetime of a typical option is measured in months. Disclose the title of issue of securities called for by warrants and rights outstanding, the aggregate amount of securities called for by warrants and rights outstanding, the date from which the warrants or rights are exercisable, and the price at which the warrant or right is exercisable." } } }, "auth_ref": [ "r45" ] }, "us-gaap_ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleofFiniteLivedIntangibleAssetsFutureAmortizationExpenseTableTextBlock", "presentation": [ "http://surgeholdings.com/role/IntangiblesTables", "http://surgeholdings.com/role/InternalUseSoftwareDevelopmentCostsTables" ], "lang": { "en-us": { "role": { "label": "Schedule of Estimated Amortization Expenses", "documentation": "Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets." } } }, "auth_ref": [ "r744", "r948" ] }, "dei_Security12bTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12bTitle", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Title of 12(b) Security", "documentation": "Title of a 12(b) registered security." } } }, "auth_ref": [ "r705" ] }, "dei_Security12gTitle": { "xbrltype": "securityTitleItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "Security12gTitle", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Title of 12(g) Security", "documentation": "Title of a 12(g) registered security." } } }, "auth_ref": [ "r790" ] }, "dei_SecurityExchangeName": { "xbrltype": "edgarExchangeCodeItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityExchangeName", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Security Exchange Name", "documentation": "Name of the Exchange on which a security is registered." } } }, "auth_ref": [ "r798" ] }, "dei_SecurityReportingObligation": { "xbrltype": "securityReportingObligationItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "SecurityReportingObligation", "presentation": [ "http://surgeholdings.com/role/Cover" ], "lang": { "en-us": { "role": { "label": "Security Reporting Obligation", "documentation": "15(d), indicating whether the security has a reporting obligation under that section of the Exchange Act." } } }, "auth_ref": [ "r804" ] }, "us-gaap_SegmentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentDomain", "presentation": [ "http://surgeholdings.com/role/ScheduleOfOperatingSegmentsDetails" ], "lang": { "en-us": { "role": { "documentation": "Components of an entity that engage in business activities from which they may earn revenue and incur expenses, including transactions with other components of the same entity." } } }, "auth_ref": [ "r149", "r150", "r151", "r152", "r251", "r256", "r259", "r260", "r261", "r262", "r263", "r264", "r265", "r266", "r267", "r268", "r270", "r271", "r273", "r274", "r275", "r276", "r277", "r278", "r279", "r280", "r282", "r283", "r284", "r288", "r307", "r308", "r309", "r310", "r311", "r312", "r313", "r314", "r315", "r330", "r343", "r344", "r585", "r586", "r587", "r588", "r589", "r590", "r591", "r592", "r593", "r594", "r595", "r732", "r735", "r736", "r743", "r777", "r1040", "r1042", "r1043", "r1044", "r1045", "r1046", "r1047", "r1048", "r1049", "r1050", "r1051", "r1052", "r1053", "r1054", "r1055", "r1056", "r1057", "r1058", "r1059", "r1060", "r1061", "r1062", "r1063", "r1064", "r1065", "r1066", "r1067", "r1068", "r1069" ] }, "us-gaap_SegmentReportingAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingAbstract", "lang": { "en-us": { "role": { "label": "Segment Reporting [Abstract]" } } }, "auth_ref": [] }, "us-gaap_SegmentReportingDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingDisclosureTextBlock", "presentation": [ "http://surgeholdings.com/role/SegmentInformation" ], "lang": { "en-us": { "role": { "label": "Segment Information", "documentation": "The entire disclosure for reporting segments including data and tables. Reportable segments include those that meet any of the following quantitative thresholds a) it's reported revenue, including sales to external customers and intersegment sales or transfers is 10 percent or more of the combined revenue, internal and external, of all operating segments b) the absolute amount of its reported profit or loss is 10 percent or more of the greater, in absolute amount of 1) the combined reported profit of all operating segments that did not report a loss or 2) the combined reported loss of all operating segments that did report a loss c) its assets are 10 percent or more of the combined assets of all operating segments." } } }, "auth_ref": [ "r152", "r251", "r255", "r256", "r257", "r258", "r259", "r272", "r274", "r275", "r280", "r281", "r282", "r283", "r284", "r285", "r286", "r288", "r731", "r733", "r734", "r735", "r737", "r738", "r739" ] }, "us-gaap_SegmentReportingInformationLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SegmentReportingInformationLineItems", "presentation": [ "http://surgeholdings.com/role/ScheduleOfOperatingSegmentsDetails" ], "lang": { "en-us": { "role": { "label": "Segment Reporting Information [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Indirect selling expenses are expenses that cannot be directly linked to the sale of specific products, for example telephone expenses, Internet, and postal charges. General and administrative expenses include salaries of non-sales personnel, rent, utilities, communication, etc." } } }, "auth_ref": [ "r97" ] }, "SURG_SeriesAConvertiblePreferredStocksMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "SeriesAConvertiblePreferredStocksMember", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Series A Convertible Preferred Stocks [Member]", "documentation": "Series A Convertible Preferred Stocks [Member]" } } }, "auth_ref": [] }, "SURG_SeriesCConvertiblePreferredStocksMember": { "xbrltype": "domainItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "SeriesCConvertiblePreferredStocksMember", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "SeriesC Convertible Preferred Stocks [Member]", "documentation": "SeriesC Convertible Preferred Stocks [Member]" } } }, "auth_ref": [] }, "us-gaap_ShareBasedCompensation": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensation", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Share based compenation", "documentation": "Amount of noncash expense for share-based payment arrangement." } } }, "auth_ref": [ "r3" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardAwardVestingPeriod1", "presentation": [ "http://surgeholdings.com/role/StockholdersEquityDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Stock compensation vesting period", "documentation": "Period over which grantee's right to exercise award under share-based payment arrangement is no longer contingent on satisfaction of service or performance condition, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. Includes, but is not limited to, combination of market, performance or service condition." } } }, "auth_ref": [ "r756" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsShareBasedLiabilitiesPaid", "crdr": "credit", "presentation": [ "http://surgeholdings.com/role/CommitmentsAndContingenciesDetailsNarrative" ], "lang": { "en-us": { "role": { "label": "Restricted stock award settlement value", "documentation": "Amount of cash paid to settle liability for award under share-based payment arrangement." } } }, "auth_ref": [ "r442" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedDividendRate", "presentation": [ "http://surgeholdings.com/role/ScheduleOfFairValueOfStockOptionsDetails" ], "lang": { "en-us": { "role": { "label": "Expected dividends", "documentation": "The estimated dividend rate (a percentage of the share price) to be paid (expected dividends) to holders of the underlying shares over the option's term." } } }, "auth_ref": [ "r447" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate", "presentation": [ "http://surgeholdings.com/role/ScheduleOfFairValueOfStockOptionsDetails" ], "lang": { "en-us": { "role": { "label": "Expected volatility", "documentation": "The estimated measure of the percentage by which a share price is expected to fluctuate during a period. Volatility also may be defined as a probability-weighted measure of the dispersion of returns about the mean. The volatility of a share price is the standard deviation of the continuously compounded rates of return on the share over a specified period. That is the same as the standard deviation of the differences in the natural logarithms of the stock prices plus dividends, if any, over the period." } } }, "auth_ref": [ "r446" ] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsRiskFreeInterestRate", "presentation": [ "http://surgeholdings.com/role/ScheduleOfFairValueOfStockOptionsDetails" ], "lang": { "en-us": { "role": { "label": "Risk free interest rate", "documentation": "The risk-free interest rate assumption that is used in valuing an option on its own shares." } } }, "auth_ref": [ "r448" ] }, "SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfWarrantsActivityDetails" ], "lang": { "en-us": { "role": { "periodStartLabel": "Warrants Aggregate Intrinsic Value, beginning balance", "periodEndLabel": "Warrants Aggregate Intrinsic Value, ending balance", "documentation": "Share-based compensation arrangement by share based payment award non-option equity instruments aggregate intrinsic, value.", "label": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValue" } } }, "auth_ref": [] }, "SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfWarrantsActivityDetails" ], "lang": { "en-us": { "role": { "periodStartLabel": "Warrants Aggregate Intrinsic Value, Unvested beginning balance", "periodEndLabel": "Warrants Aggregate Intrinsic Value, Unvested ending balance", "documentation": "Share based compensation arrangement by share based payment award nonOption equity instruments aggregate intrinsic value unvested.", "label": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueUnvested" } } }, "auth_ref": [] }, "SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable": { "xbrltype": "monetaryItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable", "crdr": "debit", "presentation": [ "http://surgeholdings.com/role/ScheduleOfWarrantsActivityDetails" ], "lang": { "en-us": { "role": { "periodStartLabel": "Warrants Aggregate Intrinsic Value, Vested and Exercisable, beginning balance", "periodEndLabel": "Warrants Aggregate Intrinsic Value, Vested and Exercisable, ending balance", "documentation": "Share based compensation arrangement by share based payment award non option equity instruments aggregate intrinsic value vested and exercisable.", "label": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsAggregateIntrinsicValueVestedAndExercisable" } } }, "auth_ref": [] }, "SURG_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable": { "xbrltype": "sharesItemType", "nsuri": "http://surgeholdings.com/20240630", "localname": "ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercisable", "presentation": [ "http://surgeholdings.com/role/ScheduleOfWarrantsActivityDetails" ], "lang": { "en-us": { "role": { "periodStartLabel": "Number of warrants outstanding, Vested and Exercisable, beginning balance", "periodEndLabel": "Number of warrants outstanding, Vested and Exercisable, ending balance", "documentation": "Share-based compensation arrangement by share-based payment award, non-option equity instruments, exercisable.", "label": "Warrants Exercisable, Beginning balance" } } }, "auth_ref": [] }, "us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardNonOptionEquityInstrumentsExercised": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024",
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MQPDM+%]876GAY!3SM#&[+3F]V12^?I>H\'W?^#81KL=]\NA_2[Z#D+V4(-]= M^!-02P,$% @]H$-69[V UODEP(VQ\C P !F;W)M,3 M<2YH=&WL M?

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I]_S_/99?&M;]^_X M>KW^[H4|<^@]H/XE]#F!X_AW_/:I0>ZLLES;_=V5#0Y$>Z9CQ&CT^^G3S:.ML71MYE'RB?\2]=W"T/A;=?J#X,.5=!Z7,X\ZH8^6O4<=_U'--B6!KRZ;A_?$ MY

*.)1MVU]3ZLH-%2$8]ESBA)%0"@Y1L ML,P,A/_]]MY\6CE.K23R_C@+PIFEE'S=D>T)QU4TQV[_G?@+,_M!\A^T4#=R MV,H[_*W_X- NW5QVKY(P&R Z? M"Q[Z':F;_$8H<6**

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D$CD.>X&@[AAH;F/8O5";M?^[VAZ=@C6D-$G&'<:5VC)V0,48D) M\+R4=1)GIG%_BZS^A>D@&$M.N:.CT"F(@3;XQ^VKY&.H;E>R98S.D?]#K(6 M9D(O5X:&%A><;L MNZP/$79"

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*"TO^ET^R2%0)! MAG'9#3BU=+BK<-D.0[B,P_Z]81]K%E*4)CUWF^VHU1S_ORRXZV!6L,)B]I*3C7MT M:EH7Z/G2/^SJ.OR\&T@[YVR1T6?35)\U7<S2T,:]L&]O/ MCF:,2X+=:,/,5*

\W[.%[9F> ^L9T ME.=G7\M^\G)\)Y)SPB[1U(0_]TQ>$|\=P6*TM+']]2%]HD,GC_Y+P9'79H1O@ M*^X0;0P5]3,.72V7,.^%Q?3W]RO,'(A#&,,5:+M^CBR%Y5[&F#R>Q_.70(7V? M7&*

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Q+R0\MAGW3(f\F-&%A6AR6+0Q5.8H>,\/"Y MD)%S@<KO22$[%.BG+K6L+%)<+)>[%/?C\O&4E-[NX 1^QA!&9G65E5R"1G1-9 MPH;M>(>ULJ-0UCG&<$[GYR6INP?76S$5J-UG-

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*M6QWQ_HXG)E>$C3&8F)F-'$D]1$/!+L6=$/;,*E*^:],9V>!Q%>N-2^HZ2;B@1F'^PNV7?M!SMU9U1 MHMGDT0EBC]&!:2WIMADF7DE,$:2W