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As filed with the Securities and Exchange Commission onÂ June 11, 2024Registration No.333 â€‘Â Â UNITED STATES SECURITIES AND EXCHANGE COMMISSIONWASHINGTON, D. C. 20549Â Â FORM S-1Â REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933Â Â iCoreConnect Inc.(Exact name of registrant as specified in its charter)Â DelawareÂ 7372Â 86-2462502(State or other jurisdiction of incorporation or organization)Â (Primary Standard IndustrialClassification Code Number)Â (IRS EmployerIdentification No.)Â 529 Crown Point Road, Suite 250Ocoee, Florida 34761 (888) 810-7706(Address, including zip code, and telephone number, including area code, of registrantâ€™s principal executive offices)Â Archit Shah Chief Financial Officer 529 Crown Point Road, Suite 250Ocoee, Florida 34761(888) 810-7706(Names, address, including zip code and telephone number, including area code, of agent for service)Â Copies to:Cavas S. Pavri, Esq.ArentFox Schiff LLP1717 K Street NWWashington, DC 20006(202) 857-6000Â Approximate date of commencement of proposed sale to the public: As soon as practicable after this registration statement is declared effective.Â If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to RuleÂ 415 under the Securities Act of 1933, check the following box. â˜’Â If this Form is filed to register additional securities for an offering pursuant to RuleÂ 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â If this Form is a postâ€‘effective amendment filed pursuant to RuleÂ 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â If this Form is a postâ€‘effective amendment filed pursuant to RuleÂ 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. â˜Â Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a nonâ€‘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 RuleÂ 12bâ€‘2 of the Exchange Act.Â Large accelerated filerâ˜Accelerated filerâ˜Nonâ€‘accelerated filerâ˜’Smaller reporting companyâ˜’Â Â Emerging growth companyâ˜’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 pursuant to SectionÂ 7(a)(2)(B) of the Securities Act. â˜Â The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with SectionÂ 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Securities and Exchange Commission acting pursuant to such SectionÂ 8(a), may determine.Â Â Â Â Â The information in this preliminary prospectus is not complete and may be changed. These securities may not be sold until the registration statement filed with the Securities and Exchange Commission is effective. This preliminary prospectus is not an offer to sell these securities and it is not soliciting offers to buy these securities in any jurisdiction where the offer or sale is not permitted.Â PRELIMINARY PROSPECTUSSUBJECT TO COMPLETION, DATED JUNE 11, 2024Â Preliminary ProspectusÂ iCoreConnect Inc.Â Up to 10,000,000 Shares of Common StockÂ This prospectus relates to the resale by the selling stockholders named in this prospectus of: (i) up toÂ 9,897,792Â shares of our common stock issuable upon the conversion of certain convertible notes that were issued or may be issued in the future (the â€œConvertible Notesâ€) in a private placement pursuant to securities purchase agreements dated February 26, 2024 (the â€œFebruary Purchase Agreementsâ€ and each a â€œPurchase Agreementâ€) among the Company and Crom Cortana Fund LLC as well as the Company and Jefferson Street Capital LLC, (ii) 85,174 shares of our common stock issued as commitment shares (the â€œFebruary Commitment Sharesâ€) upon the execution of the February Purchase Agreements, and (iii) 17,034 shares of our common stock issued as commitment shares (the â€œMay Commitment Sharesâ€ and together with the February Commitment Shares, the â€œCommitment Sharesâ€) in connection with a securities purchase agreement, dated May 8, 2024 (the â€œFirstFire Agreementâ€), between the Company and FirstFire Global Opportunities Fund, LLC (â€œFirstFireâ€), whereby FirstFire agreed to purchase an unsecured convertible note from the Company in the aggregate principal amount of $304,700, upon the satisfaction of certain customer closing conditions.Â The shares of our common stock may be sold publicly or through private transactions by the selling stockholders at prevailing market prices or at negotiated prices at the times of sale. The shares of common stock may be offered by the selling stockholders to or through underwriters, dealers or other agents, directly to investors or through any other manner permitted by law, on a continued or delayed basis. We provide more information about how the selling stockholders may sell or otherwise dispose of the shares of common stock in the section entitled â€œPlan of Distributionâ€ beginning on pageÂ 49Â of this prospectus.Â We are not selling any shares of common stock in this offering, and we will not receive any proceeds from the sale of shares by the selling stockholders. The registration of the securities covered by this prospectus does not necessarily mean that any of these securities will be offered or sold by the selling stockholders. The timing and amount of any sale is within the respective selling stockholdersâ€™ sole discretion, subject to certain restrictions. To the extent that any selling stockholder resells any securities, the selling stockholder may be required to provide you with this prospectus identifying and containing specific information about the selling stockholder and the terms of the securities being offered.Â We are an â€œemerging growth companyâ€ as defined in Section 2(a) of the Securities Act of 1933, as amended (the â€œSecurities Actâ€), and are subject to reduced public company reporting requirements. This prospectus complies with the requirements that apply to an issuer that is an emerging growth company.Â Our common stock is listed on the Nasdaq Capital Market under the symbol â€œICCTâ€. OnÂ June 7, 2024, the closing price of our common stock was $0.9535.Â We will bear all costs, expenses and fees in connection with the registration of the shares of common stock. The selling stockholders will bear all commissions and discounts, if any, attributable to their sales of the shares of common stock.Â Our business and investment in our Common Stock involve significant risks. These risks are described in the section titled â€œRisk Factorsâ€ beginning on pageÂ 7Â of this prospectus.Â Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of these securities or passed upon the accuracy or adequacy of this prospectus. Any representation to the contrary is a criminal offense.Â The date of this prospectus is____________.Â Â iÂ Â Table of ContentsÂ Â Â Â iiÂ Â PROSPECTUS SUMMARYÂ This summary highlights selected information contained elsewhere in this prospectus. This summary is not complete and does not contain all of the information that you should consider before deciding whether to invest in our securities. You should carefully read the entire prospectus, including the risks associated with an investment in our company discussed in the â€œRisk Factorsâ€ section of this prospectus, before making an investment decision. Some of the statements in this prospectus are forwardâ€‘looking statements. See the section titled â€œCautionary Statement Regarding Forwardâ€‘Looking Statements.â€Â Our CompanyÂ We are a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through our enterprise platform of applications and services.Â Software as a Service (SaaS) OfferingsÂ We currently market secure Health Insurance Portability and Accountability Act (HIPAA) compliant cloud-based software as a service (SaaS) offering under the names of iCoreRx, iCorePDMP, iCoreEPCS, iCoreVerify, iCoreVerify+, iCoreHuddle, iCoreHuddle+, iCoreCodeGenius, iCoreExchange, iCoreCloud, iCorePay, iCoreSecure, iCoreClaims and iCoreIT. Our software is sold under annual recurring revenue subscriptions.Â iCoreRx â€“ iCoreRx is a HIPAA compliant electronic prescription SaaS solution that integrates with popular practice management and electronic health record systems. It saves time by selecting exact medications at available doses with built-in support from a drug directory and provides full support for Electronic Prescriptions for Controlled Substances (iCoreEPCS). It protects both the patient and provider by viewing the patientâ€™s complete medication history. It also speeds up the process by allowing the doctor to create a â€œfavoritesâ€ list for commonly used medication sets.Â iCorePDMP is an add-on for iCoreRx that seamlessly integrates with state databases to automate prescription drug monitoring. Providers in many states are required to check the patientâ€™s Prescription Drug Monitoring Program (PDMP) history before prescribing controlled substances. This service provides one-click real-time access to the state databases without the need to manually enter data. This tool also generates patient risk scores and an interactive visualization of usage patterns to help the prescriber identify potential risk factors. The prescriber can then use this report to make decisions on objective insight into potential drug misuse or abuse which will ultimately lead to improved patient safety and better patient outcomes. Â iCoreVerify and iCoreVerify+ - iCoreVerify is a HIPAA compliant SaaS solution that automatically retrieves a patients insurance eligibility breakdown to verify their benefits seven (7) days in advance of their appointment and on-demand using iCoreConnectâ€™s real time technology. Automation runs daily to verify insurance every patient on the schedule a full week in advance of their appointment date. The system returns results typically in less than one second for most responses. This substantially reduces the phone calls and labor hours for the practice. This tool integrates with most popular practice management systems. iCoreVerify+ adds a unique add-on service that augments iCoreConnectâ€™s automation with a concierge service that turns around requests traditionally in less than 24 hours.Â It includes all carriers including non-digital ones and is customized to the client's specialty.Â iCoreClaims - iCoreClaims is responsible for processing and managing claims submitted by policyholders or dental care providers and typically involves: Â (a) Claim Submission: Dental care providers (such as dentists or orthodontists) submit claims to the insurance company on behalf of patients after providing dental services. The claim includes details such as the type of treatment provided, codes for procedures performed, patient information, and provider details; (b) Verification and Eligibility: iCoreClaims service verifies the patient's eligibility for coverage based on the terms of their insurance policy. This involves checking if the patient's policy covers the specific dental treatment or procedure being claimed; (c) Adjudication: Once the claim is submitted and eligibility is confirmed, iCoreClaims processes the claim by reviewing it against the terms of the policy. This includes checking for any exclusions or limitations on coverage, ensuring the services rendered are medically necessary, and determining the applicable co-pays, deductibles, and coverage limits; (d) Communication: Throughout the claims process, iCoreClaims communicates with both the dental care provider and the policyholder to resolve any issues, provide explanations of benefits (EOBs), and answer any questions related to the claim; (e) Record Keeping: iCoreClaims maintains records of all claims processed, payments made, and communications related to each claim for auditing, reporting, and customer service purposes;

(f) iCoreClaims service plays a crucial role in facilitating the reimbursement process for dental care services covered under insurance policies, ensuring that policyholders receive the benefits they are entitled to and that dental care providers are appropriately compensated for their services; (g) From a technology standpoint, the use of cloud software for documentation and U.S.-based billing specialists highlights iCoreConnect's strategy to combine advanced software with expert human intervention. This hybrid approach can be particularly appealing to healthcare providers who are seeking technological solutions without completely forgoing the human touch that is often necessary for complex billing and coding scenarios.Â Â 1Table of ContentsÂ iCoreHuddle and iCoreHuddle+ â€" iCoreHuddle is a powerful HIPAA compliant SaaS solution to instantly reveal the revenue potential of each patient. This product is currently limited to dental practices. The service connects to most popular practice management and electronic health record systems to optimize revenue realization. It provides the practice with a dashboard containing various metrics, analytics, and key performance indicators (â€œKPIsâ€). iCoreHuddle provides a daily view of patient schedules, including their outstanding balances, unscheduled treatment plans, recall information, procedure information and the amount of remaining insurance benefits. The software also provides one-click access to each patientâ€™s insurance eligibility, including a detailed benefits and deductibles report. This tool aims to increase the workflow efficiency of the dentistâ€™s practice by reducing the number of required lookups and clicks for each patient. iCoreHuddle+ offers enhanced analytical tools for practices to optimize their revenue generation process and workflows. Â iCoreCodeGenius â€" iCoreCodeGenius is a medical coding reference SaaS solution that provides the coding standards for the 10th revision of the International Classification of Diseases and Related Health Problems (ICD-10), a medical classification list published by the World Health Organization (WHO). It contains codes for diseases, signs and symptoms, abnormal findings, complaints, social circumstances, and external causes of injury and diseases. Â iCoreExchange â€" iCoreExchange provides a secure, HIPAA compliant SaaS email solution using the direct protocol that allows doctors to send and receive secure email with attachments to and from other healthcare professionals in the network. iCoreExchange also provides a secure email mechanism to communicate with users outside the exchange e.g., patients and referrals. Users have the ability to build a community, access other communities and increase referrals and collaboration. Users can email standard office documents, JPEG, PDF as well as patient files with discrete data, which can then be imported and accessed on most Electronic Health Record (EHR) and Practice Management (PM) systems in a HIPAA compliant manner.Â iCoreCloud - iCoreCloud offers customers the ability to backup their on-premise servers and computers to the cloud. iCoreCloud is a fully HIPAA compliant and automated backup solution. The data backed up is encrypted both in transit and while at rest. In case of full data loss, the mirrored data in the cloud can be seamlessly restored back to the practice on a new computer or a server. The data is stored encrypted in HIPAA compliant data centers with multiple layers of redundancy. The data centers are physically secure with restricted personnel and biometric access. The locations are also guarded by security 24 hours a day, 365 days a year.Â iCorePay â€" iCorePay offers a seamless patient payment processing solutions for customers. iCorePay integrates into the practice workflow for payment and revenue cycle tracking.Â iCoreSecure â€"We used our expertise and development capabilities from our HIPAA compliant iCoreExchange and developed iCoreSecure, an encrypted email solution for anyone that needs encrypted email to protect personal and financial data. iCoreSecure is a secure SaaS solution that solves privacy concerns in the insurance, real estate, financial and many other industry sectors that have a need for secure encrypted email. Â iCoreIT - The trend in IT Services companies for over a decade has been to move away from a â€œBreak/Fix '' model to a â€œManaged Service Provider (MSP)â€ and â€œManaged Software as a Service (MSaaS)â€ model with recurring revenue.Â The MSP/MSaaS approach, by using preventative measures, keeps computers and networks up and running while data is accessible and safeguarded. Installation of critical patches and updates to virus protection are automated. Systems are monitored and backed up in real-time. They are fixed or upgraded before they cause a service disruption. A Unified Threat Management solution is deployed to protect against virus, malware, SPAM, phishing and ransomware attacks. Remote technical support is a click away. All support is delivered at a predictable monthly cost.Â Â 2Table of ContentsÂ By leveraging managed services with our expertise in cloud computing, our customers can scale their business without extensive capital investment or disruption in services.Â We derive most of our revenue from subscriptions to our cloud-based SaaS and MSaaS offerings. Subscription revenue related to SaaS and MSaaS offerings account for 95% and 93% of our total revenue for the three months ended March 31, 2024 and 2023, respectively. We sell multiple offerings at different base prices on a subscription basis to meet the needs of the customers we serve.Â Professional services and other revenue account for 5% and 7% of our total revenue for the three months ended March 31, 2024 and 2023, respectively. Professional services and other revenue include hardware, software, labor, and other revenues related to customer onboarding for SaaS/MSaaS services or one-time, non-recurring services. We expect professional services and other margins to range from moderately positive to break-even.Â February Convertible Note OfferingÂ On February 26, 2024, we executed the February Purchase Agreements with Crom Cortana Fund LLC and Jefferson Street Capital LLC (the â€œInvestorsâ€). Pursuant to the terms and conditions of the February Purchase Agreements, the Investors agreed to purchase (the â€œFinancingâ€) from us unsecured convertible notes in the aggregate principal amount of up to $3,300,000 (the â€œNotesâ€ with Jefferson Street Capital LLCâ€™s Note referred to as the â€œJSC Noteâ€ and Crom Cortana Fund LLCâ€™s Note referred to as the â€œCrom Noteâ€).Â Â On April 26, 2024, the Company and the Investors entered into an amendment to the February Purchase Agreements and related transaction documents, pursuant to which the terms of the Financing were amended.Â Â The amended terms include, but are not limited to, an increase in the total amount of the Notes issuable under the Financing to an aggregate principal amount of up to $8,250,000. Â The Purchase Agreement contemplates funding of the investment across multiple tranches. At the first closing (the â€œInitial Closingâ€) an aggregate principal amount of $1,375,000 of Notes were issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the â€œInitial Closing Dateâ€), we also issued the Investors 85,174 shares of common stock as commitment shares (the â€œFebruary Commitment Sharesâ€).Â Subject to satisfying the conditions discussed below, we have the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice and the satisfaction of certain customary closing conditions, we may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes in the aggregate, in exchange for aggregate gross proceeds of $1,000,000 in the aggregate, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained.Â Additional Notes may also be issued under the Financing as described above at the mutual agreement of the Company and Investors.Â Description of the Convertible NotesÂ General. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, we will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€).Â Ranking. The Notes will be our unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries.Â Interest. The Notes were issued with a one-time interest charge of 10.0%, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default (See â€œâ€" Events of Defaultâ€ below).Â Conversion Rights.Â Conversion at Option of Holder. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of our common stock at a â€œConversion Priceâ€ of $1.452 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions.Â Â 3Table of ContentsÂ With limited exceptions, if we at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment.Â Limitations on Conversion. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of our common stock outstanding immediately after giving effect to such conversion.Â Adjustment of Conversion Upon Amortization Payment Failure. If we fail to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s respective Amortization Payment at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion.Â If (a) we fail to make any Amortization Payments when due, (b) we have received a notification from Nasdaq advising us that we are not meeting one or more of the listing standards, and (c) we have not been given a cure period by Nasdaq or we fail to cure the deficiency within 90 days of notice from Nasdaq, then then each holder may alternatively elect to convert all or any portion of such holderâ€™s note at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion.Â Events of Default. The Notes contain standard and customary events of defaults (each, an â€œEvent of Defaultâ€), including but not limited: (i) failure to pay to the holder any amounts when due; iii) the failure to timely file or make effective the Registration Statement (as described below) pursuant to the Registration Rights Agreement, (iii) the failure to obtain Shareholder Approval (as described below), and (iv) bankruptcy or insolvency of the Company.Â Fundamental Transaction. The Notes prohibit the Company from entering specified fundamental transactions (including, without limitation, mergers, business combinations and similar transactions) unless we (or our successor) assumes in writing all of the obligations under the Notes and the other transaction documents in the Financing. In addition, if such event occurs then the holder of the Note shall have the right to (i) be repaid the full amount owed under the Note and (ii) receive upon conversion of all or any portion of the Note such stock, securities or assets which the holder would have been entitled to receive in such transaction had the Note been converted immediately prior to such transaction (without regard to any limitations on conversion set forth herein).Â Registration RightsÂ On February 26, 2024, the parties entered into a registration rights agreement (the â€œRegistration Rights Agreementâ€), which grants the Investors certain customary registration rights with respect to the shares of common stock underlying the Notes. In accordance with the terms and conditions of the Registration Rights Agreement, we were required to prepare and file with the SEC a registration statement on Form S-1 (the â€œRegistration Statementâ€) registering the resale of the common stock underlying all of the Notes within 90 days and to have such registration statement effective by within 120 days after the execution of the Registration Rights Agreement. The registration statement of which this prospectus forms a part has been filed in connection with our obligations under the Registration Rights Agreement.Â Shareholder ApprovalÂ In compliance with Nasdaq Listing Rule 5635(d), we will not issue any shares of common stock underlying the Notes if the issuance of such shares of common stock would exceed the aggregate number of shares of common stock which we may issue upon conversion of the Notes without breaching our obligations under the rules or regulations of the Nasdaq Stock Market. Pursuant to the Purchase Agreement, we agreed to hold a special stockholder meeting seeking stockholder approval (the â€œShareholder Approvalâ€) of the issuance of all of the common stock underlying the Notes in compliance with the rules and regulations of the Nasdaq Stock Market.Â Â 4Table of ContentsÂ May Convertible Note OfferingÂ On May 8, 2024, we executed a securities purchase agreement (the â€œMay Purchase Agreementâ€) with FirstFire Global Opportunities Fund, LLC (â€œFirstFireâ€). Pursuant to the terms and conditions of the May Purchase Agreement, FirstFire agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of $304,700. At closing an aggregate principal amount of $304,700 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $277,000, representing an original issue discount of 10%. In connection with the execution of the May Purchase Agreement, we issued FirstFire 17,034 shares of our common stock (the â€œMay Commitment Sharesâ€). The note will mature 12 months from its respective issuance date, unless earlier converted. Commencing on the six-month anniversary of the issue date, we will be required to make monthly amortization payments pursuant to the note of approximately 1/6th of the principal amount of the note per month (the â€œAmortization Paymentsâ€). The note will be our unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The note was issued with a one-time interest charge of 10.0%, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum upon the occurrence and continuance of an event of default. The noteholder(s) may convert all, or any part, of the outstanding note, at any time at such holderâ€™s option, into shares of our common stock at an initial â€œConversion Priceâ€ of $1.452 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if we at any time while a note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of our common stock outstanding immediately after giving effect to such conversion. If we fail to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s respective Amortization Payment at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. If (a) we fail to make any Amortization Payments when due, (b) we have received a notification from Nasdaq advising us that we are not meeting one or more of the listing standards, and (c) we have not been given a cure period by Nasdaq or we fail to cure the deficiency within 90 days of notice from Nasdaq, then then each holder may alternatively elect to convert all or any portion of such holderâ€™s note at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion.Â Recent DevelopmentsÂ Resignation of Board MemberÂ On May 6, 2024, Joseph Gitto, a member of our board of directors resigned from his position as member of the board of directors, including as a member of the audit committee of the board of directors (the â€œAudit Committeeâ€). Such resignation was effective immediately. On May 8, 2024, we received a written notice (the â€œNoticeâ€) from The Nasdaq Stock Market LLC (â€œNasdaqâ€), indicating that, as a result of Mr. Gittoâ€™s resignation from the board of directors and Audit Committee, we are not currently in compliance with Nasdaq Listing Rule 5605, which requires that (i) a majority of the board of directors be comprised of independent directors and (ii) the Audit Committee is comprised of at least three independent directors. We currently have four directors, only two of which qualify as independent directors. In addition, the Audit Committee currently is comprised of only two independent directors. In accordance with Nasdaq Listing Rule 5605(b)(1)(A) and 5605(c)(4), we have a â€œcure periodâ€ of until the earlier of our next annual shareholdersâ€™ meeting or May 6, 2025, or if the next annual shareholdersâ€™ meeting is held before November 4, 2024, then we must evidence compliance no later than November 4, 2024. We intend to elect one or more independent directors to serve as a member of the board of directors and the Audit Committee during this cure period.Â Corporate InformationÂ Our executive offices are located at 529 E Crown Point Road, Suite 250 Ocoee, FL 34761. Our telephone number is (888)Â 810-7706 and our principal website address is located at www.icoreconnect.com. The information on our website is not incorporated by reference in and is not deemed a part of this prospectus.Â Implications of Being an Emerging Growth Company and a Smaller Reporting CompanyÂ We are an emerging growth company, as defined in the Jumpstart Our Business Startups Act of 2012, and therefore we intend to take advantage of certain exemptions from various public company reporting requirements, including not being required to have our internal control over financial reporting audited by our independent registered public accounting firm pursuant to Section 404(b) of the Sarbanes-Oxley Act of 2002 (the â€œSarbanes-Oxley Actâ€), reduced disclosure obligations regarding executive compensation in this prospectus, our periodic reports and our proxy statements, and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and any golden parachute payments not previously approved. We will remain an emerging growth company until the earlier of (1) December 31, 2028 (the last day of the fiscal year following the fifth anniversary of the consummation of FGMCâ€™s initial public offering), (2) the last day of the fiscal year in which we have total annual gross revenues of at least $1.235 billion, (3) the last day of the fiscal year in which we are deemed to be a â€œlarge accelerated filer,â€ as defined in the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€), and (4) the date on which we have issued more than $1.0 billion in nonconvertible debt securities during the prior three-year period.Â We are also a smaller reporting company as defined in the Exchange Act. We may continue to be a smaller reporting company even after we are no longer an emerging growth company. We may take advantage of certain of the scaled disclosures available to smaller reporting companies including, among other things, providing only two years of audited financial statements. We will remain a smaller reporting company for so long as (1) the market value of common stock held by non-affiliates is less than $250 million as of the last business day of the second fiscal quarter, or (2) our annual revenues in our most recent fiscal year completed before the last business day of our second fiscal quarter are less than $100 million and the market value of common stock held by non-affiliates is less than $700 million as of the last business day of the second fiscal quarter.Â Â 5Table of ContentsÂ THE OFFERINGÂ Securities offered by the Selling Stockholders:Â Â Up toÂ 10,000,000Â shares of our common stock issuable upon the conversion of the Convertible Notes that were issued or may be issued in the future pursuant to the Purchase Agreement, (ii) 85,174 shares of our common stock issued as commitment shares (the â€œFebruary Commitment Sharesâ€) upon the execution of the Purchase Agreement, and (iii) 17,034Â shares of our common stock issued as commitment shares (the â€œMay Commitment Sharesâ€ and together with the February Commitment Shares, the â€œCommitment Sharesâ€) in connection with a securities purchase agreement, dated May 8, 2024 (the â€œFirstFire Agreementâ€), between the Company and FirstFire Global Opportunities Fund, LLC.Â Â Â Common stock outstanding prior to the conversion of any Convertible Notes:Â Â 10,257,432 shares of common stock. Does not include 4,376,708 shares underlying our Series A preferred stock.Â Â Â Â Common stock outstanding assuming the conversion of all Convertible Notes:Â Â 20,257,432 Â shares of common stock. Assumes the conversion of the Convertible Notes intoÂ 9,897,792Â shares of common stock based on the current conversion price of $1.452 per share.Â Â Â Â Use of proceeds:Â We will not receive any proceeds from the sale of shares of our common stock by the selling stockholders. Â Â Â Risk factors:Â Â Â Investing in our securities involves a high degree of risk. As an investor, you should be able to bear a complete loss of your investment. You should carefully consider the information set forth in the â€œRisk Factorsâ€ section beginning on pageÂ 7Â before deciding to invest in our securities.Â Â Â Trading symbol:Â Our common stock is traded on the Nasdaq Capital Market under the symbol â€œICCT.â€Â Â Â 6Table of ContentsÂ RISK FACTORSÂ You should carefully consider the risks and uncertainties described below and the other information in this prospectus before making an investment in our securities. Our business, financial condition, results of operations, or prospects could be materially and adversely affected if any of these risks occurs, and as a result, the market price of our securities could decline and you could lose all or part of your investment. This prospectus also contains forward-looking statements that involve risks and uncertainties. See â€œCautionary Statement Regarding Forward-Looking Statements.â€ Our actual results could differ materially and adversely from those anticipated in these forward-looking statements as a result of certain factors, including those set forth below.Â Risks Related to iCoreConnectâ€™s BusinessÂ iCoreConnectâ€™s business is difficult to evaluate because it has a limited operating history.Â Because iCoreConnect has a limited operating and revenue generating history, it does not have significant historical financial information on which to base planned revenues and operating expenses. Revenues for the years ended December 31, 2023 and December 31, 2022, were $8,151,587 and $7,987,902, respectively. iCoreConnect expects to experience fluctuations in future quarterly and annual operating results that may be caused by many factors, including: merger and acquisition activity; its ability to achieve significant sales for its products and services; the cost of technology, software and other costs associated with the production and distribution of its products and services; the size and rate of growth of the market for Internet products and online content and services; the potential introduction by others of products that are competitive with its products; the unpredictable nature of online businesses and e-commerce in general; and the general economic conditions in the United States and worldwide.Â Investors should evaluate iCoreConnect considering the delays, expenses, problems and uncertainties frequently encountered by companies developing markets for new products, services and technologies. iCoreConnect may never overcome these obstacles.Â Under the Health Insurance Portability and Accountability Act of 1996 (â€œHIPAAâ€), iCoreConnect could face potential liability related to the privacy of health information it obtains.Â Most health care providers, from which iCoreConnect may obtain patient information, are subject to privacy regulations promulgated under the Health Insurance Portability and Accountability Act of 1996, or HIPAA. Although iCoreConnect is not directly regulated by HIPAA, it could face substantial criminal penalties if it knowingly receives individually identifiable health information from a health care provider that has not satisfied HIPAAâ€™s disclosure standards. Further, iCoreConnect may face civil liability if its HIPAA compliant system fails to satisfy its disclosure standards. Claims that iCoreConnect has violated individualsâ€™ privacy rights or breached its contractual obligations, even if they are not found liable, could be expensive and time consuming to defend and could result in adverse publicity that could harm iCoreConnectâ€™s business.Â iCoreConnect believes that it meets the HIPAA requirements currently in effect that are applicable to its internal operations and to its clients. However, if iCoreConnect is unable to deliver application solutions that achieve or maintain compliance with the applicable HIPAA rules in effect, or as they may be modified or implemented in the future, then customers may move their businesses to application solution providers whose systems are, or will be, HIPAA compliant. As a result, iCoreConnectâ€™s business could suffer.Â If iCoreConnectâ€™s security measures or those of its third-party data center hosting facilities, cloud computing platform providers, or third-party service partners, are breached, and unauthorized access is obtained to a customerâ€™s data, iCoreConnectâ€™s data or its IT systems, its services may be perceived as not being secure, customers may curtail or stop using its services, and it may incur significant legal and financial exposure and liabilities.Â Â 7Table of ContentsÂ iCoreConnectâ€™s services involve the storage and transmission of its customersâ€™ patientâ€™s health and other sensitive data, including personally identifiable information. Security breaches could expose iCoreConnect to a risk of loss of this information, litigation and possible liability. While iCoreConnect has security measures in place, they may be breached as a result of third-party action, including intentional misconduct by computer hackers, employee error, malfeasance or otherwise and result in someone obtaining unauthorized access to iCoreConnect IT systems, customersâ€™ data or its own data, including iCoreConnectâ€™s intellectual property and other confidential business information. Additionally, third parties may attempt to fraudulently induce employees or customers into disclosing sensitive information such as usernames, passwords or other information in order to gain access to iCoreConnectâ€™s customersâ€™ data, data or IT systems. Because the techniques used to obtain unauthorized access, or to sabotage systems, change frequently and generally are not recognized until launched against a target, iCoreConnect may be unable to anticipate these techniques or to implement adequate preventative measures. In addition, iCoreConnectâ€™s customers may authorize third-party technology providers to access their customer data, and some of iCoreConnectâ€™s customers may not have adequate security measures in place to protect their data that is stored on iCoreConnectâ€™s services. Because iCoreConnect do not control its customers or third-party technology providers, or the processing of such data by third-party technology providers, it cannot ensure the integrity or security of such transmissions or processing. Malicious third parties may also conduct attacks designed to temporarily deny customers access to its systems and supporting services. Any security breach could result in a loss of confidence in the security of iCoreConnectâ€™s software, damage its reputation, negatively impact future sales, disrupt its business and lead to legal liability.Â iCoreConnectâ€™s ability to deliver its software is dependent on the development and maintenance of the infrastructure of the Internet by third parties.Â The Internetâ€™s infrastructure is comprised of many different networks and services that are highly fragmented and distributed by design. This infrastructure is run by a series of independent third-party organizations that work together to provide the infrastructure and supporting services of the Internet under the governance of the Internet Corporation for Assigned Numbers and Names (ICANN) and the Internet Assigned Numbers Authority (IANA), now under the stewardship of ICANN.Â Even though the Internet has never experienced an outage, some providers to portions of its infrastructure have experienced outages and other delays as a result of damages, denial of service attacks or related cyber incidents, and it could face outages and delays in the future. These outages and delays could reduce the level of Internet usage or result in fragmentation of the Internet, resulting in multiple separate Internets. These scenarios are not under iCoreConnectâ€™s control and could reduce the availability of the Internet to iCoreConnect or its customers for delivery of its Internet-based services. Any resulting interruptions in iCoreConnectâ€™s services or the ability of its customers to access its services could result in a loss of potential or existing customers and harm iCoreConnectâ€™s business.Â iCoreConnectâ€™s business may not succeed if it is unable to keep pace with rapid technological changes.Â iCoreConnectâ€™s services and products are impacted by rapidly changing technology, evolving industry standards, emerging competition and frequent new use, software and other product introductions. There can be no assurance that iCoreConnect can successfully identify new business opportunities or develop and bring new services or products to market in a timely and cost-effective manner, or those services, products or technologies developed by others will not render iCoreConnectâ€™s services or products non-competitive or obsolete. In addition, there can be no assurance that iCoreConnectâ€™s services, products or enhancements will achieve or sustain market acceptance or be able to address compatibility, interoperability or other issues raised by technological changes or new industry standards.Â If iCoreConnect suffers system failures or overloading of computer systems, its business and prospects could be harmed. The success of iCoreConnectâ€™s online offerings is highly dependent on the efficient and uninterrupted operation of its computer and communications hardware systems. Fire, floods, earthquakes, power fluctuations, telecommunications failures, hardware â€œcrashes,â€ software failures caused by â€œbugsâ€ or other causes, and similar events could damage or cause interruptions in iCoreConnectâ€™s systems. Computer viruses, electronic break-ins or other similar disruptive problems could also adversely affect iCoreConnectâ€™s websites. If iCoreConnectâ€™s systems, or the systems of any of the websites on which it advertises or with which it has material marketing agreements, are affected by any of these occurrences, iCoreConnectâ€™s business, results of operations and financial condition could be materially and adversely affected.Â The establishment of iCoreConnect brand is important to its future success.Â Establishing and maintaining a brand name and recognition is critical for attracting and expanding iCoreConnectâ€™s client base. The promotion and enhancement of iCoreConnectâ€™s name depends on the effectiveness of its marketing and advertising efforts and on its success in continuing to provide high-quality services, neither of which can be assured. If iCoreConnectâ€™s brand marketing efforts are unsuccessful, its business could fail.Â Â 8Table of ContentsÂ iCoreConnectâ€™s business could suffer if it is unable to protect its intellectual property rights or are liable for infringing the intellectual property rights of others.Â iCoreConnect has certain trade secrets and other similar intellectual property which are significant to its success, and iCoreConnect relies upon related law, trade secret protection, and other confidentiality and license agreements with its employees, strategic partners, and others to protect its proprietary rights to the extent such protection is available and enforceable. Such protection has only limited effectiveness. The development of the Internet has also increased the ease with which third parties can distribute iCoreConnectâ€™s copyrighted material without its authorization.Â iCoreConnect may seek to pursue the registration of trademarks, trade dress and trade secrets in the United States and, based upon anticipated use, in certain other countries. iCoreConnect may not be entitled to the benefits of any such registration for an extended period due to the cost and delay in effecting such registration. In addition, effective trademark and trade secret protection may not be available in every country in which iCoreConnectâ€™s products are available. iCoreConnect expects that it may license, in the future, elements of its trademarks, trade dress and other similar proprietary rights to third parties. Further, iCoreConnect may be subject to claims in the ordinary course of its business, including claims of alleged infringement of the trademarks and intellectual property rights of third parties by iCoreConnect and its licensees.Â Other parties may assert claims of infringement of intellectual property or other proprietary rights against iCoreConnect. These claims, even if without merit, could require iCoreConnect to expend significant financial and managerial resources. Furthermore, if claims like this were successful, iCoreConnect might be required to change its trademarks, alter its content or pay financial damages, any of which could substantially increase its operating expenses. iCoreConnect also may be required to obtain licenses from others to refine, develop, market and deliver new services. iCoreConnect may be unable to obtain any needed license on commercially reasonable terms or at all, and rights granted under any licenses may not be valid and enforceable.Â iCoreConnectâ€™s success will be limited if it is unable to attract, retain and motivate highly skilled personnel.Â iCoreConnectâ€™s future success will depend on its ability to attract, retain and motivate highly skilled programming, management, sales and other key personnel. Competition for such personnel is intense in the Internet industry, and iCoreConnect may be unable to successfully attract, integrate or retain sufficiently qualified personnel. In addition, iCoreConnectâ€™s ability to generate revenues relates directly to its personnel in terms of both the numbers and expertise of the personnel it has available to work on projects. Moreover, competition for qualified employees may require iCoreConnect to increase its cash or equity compensation, which may have an adverse effect on earnings.Â iCoreConnect is also dependent on the services of its executive officers and key consultants and independent agents. There can be no assurance, however, that it can obtain executives of comparable expertise and commitment in the event of death, or that its business would not suffer material adverse effects as the result of a death, disability or voluntary departure of any such executive officer. Further, the loss of the services of any one or more of iCoreConnectâ€™s key employees or consultants could have a materially adverse effect on its business and its financial condition. In addition, iCoreConnect will also need to attract and retain other highly skilled technical and managerial personnel for whom competition is intense. If iCoreConnect is unable to do so, its business, results of operations and financial condition could be materially adversely affected.Â Any system failure or slowdown could significantly harm iCoreConnectâ€™s reputation and damage its business.Â System failures would harm iCoreConnectâ€™s reputation and reduce its attractiveness to customers. In addition, the users of the services iCoreConnect maintain for its customers depend on Internet service providers, online service providers and other web site operators for access to its web sites. Some of these providers and operators have experienced significant outages in the past, and they could experience outages, delays and other difficulties due to system failures unrelated to iCoreConnectâ€™s systems.Â Â 9Table of ContentsÂ iCoreConnect competes in a highly competitive market and many of its competitors have greater financial resources and established relationships with major corporate customers.Â iCoreConnectâ€™s future profitability depends on its ability to compete successfully by continuing to differentiate its products and services from the products and services of its competitors. If one or more of iCoreConnectâ€™s competitors begins to offer integrated, Internet Based, HIPAA Compliant healthcare information collaboration solutions, there may be a material adverse effect on iCoreConnect business, financial condition or operating results. iCoreConnect believes that its ability to compete successfully depends on a number of factors, including: its ability to produce products that are superior in quality to that of its competitors and get those products and services to market quickly; its ability to deliver its products and services at a price that remains competitive with that of its competitors; its ability to respond promptly and effectively to the challenges of technological change, evolving standards, and its competitorsâ€™ innovations; the scope of its products and services and the rate at which it and its competitors introduce them; customer service and satisfaction; and industry and general economic trends.Â Regulatory developments in the future related to the Internet could create a legal uncertainty; such developments could materially harm iCoreConnectâ€™s business.Â iCoreConnect is not currently subject to direct regulation by any government agency, other than regulations applicable to businesses generally, and there are currently few laws or regulations directly applicable to the access of or commerce on the Internet. However, it is possible that a number of laws and regulations will be adopted with respect to the Internet, covering issues such as user privacy, pricing, characteristics, e-mail marketing and quality of products and services. Such laws and regulations could dampen the growth and use of the Internet generally and decrease the acceptance of the Internet as a communication and commercial medium and could thereby have a material adverse effect on iCoreConnectâ€™s business, results of operations and financial condition.Â iCoreConnect is vulnerable to changes in general economic conditions.Â iCoreConnect is affected by certain economic factors that are beyond its control, including changes in the overall economic environment and systemic events such as the Covid-19 Pandemic which impact its operations as well as its customers.Â Legal proceedings could lead to unexpected losses.Â From time to time during the normal course of carrying on iCoreConnectâ€™s business, it may be a party to various legal proceedings through private actions, class actions, administrative proceedings, regulatory actions or other litigations or proceedings. The outcome of litigation, particularly class action lawsuits and regulatory actions, is difficult to assess or quantify. In the event that management determines that the likelihood of an adverse judgment in a pending litigation is probable and that the exposure can be reasonably estimated, appropriate reserves are recorded at that time pursuant to the Financial Accounting Standards Boardâ€™s (â€œFASBâ€) Accounting Standards Codification (â€œASCâ€) Topic 450, â€œContingencies.â€ The final outcome of any litigation could adversely affect operating results if the actual settlement amount exceeds established reserves and insurance coverage.Â iCoreConnectâ€™s results of operations could vary as a result of the methods, estimates, and judgments that it uses in applying accounting policies.Â The methods, estimates, and judgments that iCoreConnect uses in applying accounting policies have a large impact on its results of operations. For further information, see section entitled â€œCritical Accounting Estimatesâ€ in this prospectus. These methods, estimates, and judgments are subject to large risks, uncertainties, and assumptions, and changes could affect iCoreConnectâ€™s results of operations.Â Â 10Table of ContentsÂ iCoreConnect has identified material weaknesses in internal control over financial reporting. If iCoreConnect fails to maintain effective internal controls over financial reporting, the price of its common stock may be adversely affected.Â iCoreConnect is required to establish and maintain appropriate internal controls over financial reporting. Failure to establish those controls, or any failure of those controls once established, could adversely impact its public disclosures regarding its business, financial condition or results of operations. Any failure of these controls could also prevent iCoreConnect from maintaining accurate accounting records and discovering accounting errors and financial fraud.Â As of December 31, 2023, iCoreConnectâ€™s principal executive officer and principal financial and accounting officer concluded that its disclosure controls and procedures were not effective due to a material weakness related to its accounting for complex financial instruments and related to its inability to adequately segregate responsibilities over the financial reporting process. Management has further identified deficiencies within its corporate governance practices, as iCoreConnect did not have the necessary controls in place to understand the impact on equity holders and monitor the issuance of instruments with down round features. In addition, in the future managementâ€™s assessment of internal controls over financial reporting and corporate governance may identify additional weaknesses and conditions that need to be addressed or other potential matters that may raise concerns for investors. Any actual or perceived weaknesses and conditions that need to be addressed in iCoreConnectâ€™s internal control over corporate governance, financial reporting or disclosure of managementâ€™s assessment of its internal controls over financial reporting may have an adverse impact on the price of its common stock.Â iCoreConnect may engage in merger and acquisition activity from time to time and may not achieve the contemplated benefits from such activity.Â iCoreConnect has engaged in recent merger and acquisition activity. Achieving the contemplated benefits from such activity may be subject to a number of significant challenges and uncertainties, including integration issues, coordination between geographically separate organizations, and competitive factors in the marketplace. iCoreConnect could also encounter unforeseen transaction and integration-related costs or other circumstances such as unforeseen liabilities or other issues. Any of these circumstances could result in increased costs, decreased revenue, decreased synergies and the diversion of management time and attention. If iCoreConnect is unable to achieve its objectives within the anticipated time frame, or at all, the expected benefits may not be realized fully or at all, or may take longer to realize than expected, which could have an adverse effect on its business, financial condition and results of operations, or cash flows. Any of these risks could harm iCoreConnectâ€™s business. In addition, to facilitate these acquisitions or investments, iCoreConnect may seek additional equity or debt financing, which may not be available on terms favorable to iCoreConnect or at all, which may affect its ability to complete subsequent acquisitions or investments, and which may affect the risks of owning its common stock.Â A system failure or breach of system or network security could delay or interrupt services to iCoreConnectâ€™s customers or subject iCoreConnect to significant liability.Â iCoreConnect has implemented security measures such as firewalls, virus protection, intrusion detection and access controls to address the risk of computer viruses and unauthorized access. However, there can be no assurances that any of these efforts will be adequate to prevent a system failure, accident or security breach, any of which could result in a material disruption to iCoreConnectâ€™s business. In addition, substantial costs may be incurred to remedy the damages caused by any such disruptions.Â iCoreConnectâ€™s software may not operate properly, which could damage its reputation, give rise to claims against iCoreConnect, or divert application of iCoreConnectâ€™s resources from other purposes, any of which could harm its business and operating results.Â Software development is time-consuming, expensive, and complex. Unforeseen difficulties can arise. iCoreConnect may encounter technical obstacles, and it is possible that it discovers additional problems that prevent its applications from operating properly. If iCoreConnectâ€™s systems do not function reliably or fail to achieve client expectations in terms of performance, clients could assert liability claims against iCoreConnect or attempt to cancel their contracts with iCoreConnect. This could damage iCoreConnectâ€™s reputation and impair its ability to attract or retain clients.Â Â 11Table of ContentsÂ Information services as complex as those iCoreConnect offer have in the past contained, and may in the future develop or contain, undetected defects, vulnerabilities, or errors. iCoreConnect cannot assure that material performance problems or defects in its services will not arise in the future. Errors may result from sources beyond iCoreConnectâ€™s control, including the receipt, entry, or interpretation of patient information; interface of iCoreConnectâ€™s services with legacy systems that it did not develop; or errors in data provided by third parties. It is challenging for iCoreConnect to test its software for all potential problems because it is difficult to simulate the wide variety of computing environments or treatment methodologies that its clients may deploy or rely upon. Therefore, despite testing, defects or errors may arise in iCoreConnectâ€™s existing or new software or service processes following introduction to the market.Â In light of this, defects, vulnerabilities, and errors and any failure by iCoreConnect to identify and address them could result in loss of revenue or market share; liability to clients, their patients, or others; failure to achieve market acceptance or expansion; diversion of development and management resources; delays in the introduction of new services; injury to iCoreConnectâ€™s reputation; and increased service and maintenance costs. Defects, vulnerabilities, or errors in iCoreConnectâ€™s software and service processes might discourage existing or potential clients from purchasing services from iCoreConnect. Correction of defects, vulnerabilities, or errors could prove to be impossible or impracticable. The costs incurred in correcting any defects, vulnerabilities, or errors or in responding to resulting claims or liability may be substantial and could adversely affect iCoreConnectâ€™s operating results.Â If iCoreConnectâ€™s services fail to provide accurate and timely information, or if its content or any other element of any of its services is associated with faulty clinical decisions or treatment, iCoreConnect could have liability to clients, clinicians, or patients, which could adversely affect its results of operations.Â Some of iCoreConnectâ€™s software, content, and services are used to support clinical decision-making by providers and deliver information about patient medical histories, treatment plans, medical conditions, and the use of particular medications. If iCoreConnectâ€™s software, content, or services fail to provide accurate and timely information or it is associated with faulty clinical decisions or treatment, then clients, clinicians, or their patients could assert claims against it that could result in substantial costs to iCoreConnect, harm its reputation in the industry, and cause demand for its services to decline.Â iCoreConnectâ€™s iCoreRx service provide healthcare professionals with access to clinical information, including information regarding particular medical conditions and the use of particular medications. If iCoreConnectâ€™s content, or content it obtains from third parties, contains inaccuracies, or it introduce inaccuracies in the process of implementing third-party content, it is possible that patients, physicians, consumers, the providers of the third-party content, or others may sue iCoreConnect if they are harmed as a result of such inaccuracies. iCoreConnect cannot assure that its quality control procedures will be sufficient to ensure that there are no errors or omissions in particular content.Â The assertion of such claims and ensuing litigation, regardless of its outcome, could result in substantial cost to iCoreConnect, divert managementâ€™s attention from operations, damage its reputation, and decrease market acceptance of its services. iCoreConnect attempts to limit by contract its liability for damages and requires that its clients assume responsibility for medical care. Despite these precautions, the allocations of responsibility and limitations of liability set forth in iCoreConnectâ€™s contracts may not be enforceable, be binding upon patients, or otherwise protect it from liability for damages. Furthermore, general liability and errors and omissions insurance coverage may not continue to be available on acceptable terms or may not be available in sufficient amounts to cover one or more large claims against iCoreConnect. In addition, the insurer might disclaim coverage as to any future claim. One or more large claims could exceed iCoreConnectâ€™s available insurance coverage. If any of these risks occur, they could materially adversely affect iCoreConnectâ€™s business, financial condition, or results of operations.Â Because iCoreConnect generally recognizes revenues from its subscription service over the subscription term, a decrease in new subscriptions or renewals during a reporting period may not be immediately reflected in its operating results for that period.Â iCoreConnect generally recognizes revenues from customers ratably over the terms of their subscriptions. Net new annual contract value from new subscriptions, expanded contracts and contract renewals entered into during a period can generally be expected to generate revenues for the duration of the subscription term. As a result, a small portion of the revenues iCoreConnect reports in each period are derived from the recognition of deferred revenues relating to subscriptions entered into during previous periods. Consequently, a decrease in new or renewed subscriptions in any single reporting period will have a limited impact on iCoreConnectâ€™s revenues for that period. In addition, iCoreConnectâ€™s ability to adjust its cost structure in the event of a decrease in new or renewed subscriptions may be limited.Â Â 12Table of ContentsÂ Further, a decline in new subscriptions, expanded contracts or renewals in a given period may not be fully reflected in iCoreConnectâ€™s revenues for that period, but they will negatively affect its revenues in future periods. Accordingly, the effect of significant downturns in sales and market acceptance of iCoreConnectâ€™s services, and changes in its rate of renewals, may not be fully reflected in its results of operations until future periods. iCoreConnectâ€™s subscription model also makes it difficult for it to rapidly increase its revenues through additional sales in any period, as revenues from new customers are generally recognized over the applicable subscription term. Additionally, due to the complexity of certain customer contracts, the actual revenue recognition treatment required under Accounting Standard Codification Topic 606, â€œRevenue from Contracts with Customers (â€œTopic 606â€)â€ depends on contract-specific terms and may result in greater variability in revenues from period to period. In addition, a decrease in new subscriptions, expansion contracts or renewals in a reporting period may not have an immediate impact on billings for that period due to factors that may offset the decrease, such as an increase in billings duration, the dollar value of contracts with future start dates, or the dollar value of collections in the current period related to contracts with future start dates.Â Risks Related to our Common StockÂ The price of our Common Stock may be volatile.Â The price of our common stock has been and is likely to continue to be volatile. Since our common stock began trading as iCoreConnect on August 28, 2023, our common stock has traded from a low price of $0.90 to a high price of $20.70. The market price for our common stock may be influenced by many factors, including the other risks described in this section of the prospectus. In addition, the stock markets in general, and the markets for former special purpose acquisition companies post-business combination businesses in particular, have experienced extreme volatility. This volatility can often be unrelated to the operating performance of the underlying business. These broad market and industry factors may seriously harm the market price of our common stock, regardless of our operating performance.Â We may incur significant costs from class action litigation due to the expected stock volatility.Â The price of our common stock may fluctuate for many reasons, including as a result of public announcements regarding the progress of our business. When the market price of a stock has been volatile as our common stock, holders of that stock have occasionally brought securities class action litigation against the company that issued the stock. Additionally, there has recently been a general increase in litigation against companies that have recently completed a business combination with a special purpose acquisition company alleging fraud and other claims based on inaccurate or misleading disclosures. If any of our stockholders were to bring a lawsuit of this type against us, even if the lawsuit is without merit, we could incur substantial costs defending the lawsuit. Any such lawsuit could also divert the time and attention of management.Â Any failure to meet the continued listing requirements of Nasdaq Capital Market could result in a delisting of our common stock.Â If we fail to satisfy the continued listing requirements of the Nasdaq Capital Market, such as failing to satisfy any applicable corporate governance requirements or the minimum closing bid price requirement, the Nasdaq Capital Market may take steps to delist our securities. Such a delisting would likely have a negative effect on the price of our securities and would impair your ability to sell or purchase the securities when you wish to do so. In the event of a delisting, we can provide no assurance that any action taken by us to restore compliance with listing requirements would allow our securities to become listed again, stabilize the market price or improve the liquidity of our securities, prevent our securities from dropping below the Nasdaq Capital Market minimum bid price requirement or prevent future non-compliance with the Nasdaq Capital Marketâ€™s listing requirements. Additionally, if our securities are not listed on, or become delisted from, the Nasdaq Capital Market for any reason, and are quoted on the OTC Bulletin Board, an inter-dealer automated quotation system for equity securities that is not a national securities exchange, the liquidity and price of our securities may be more limited than if our securities were quoted or listed on the Nasdaq Capital Market or another national securities exchange. You may be unable to sell your securities unless a market can be established or sustained.Â Â 13Table of ContentsÂ We are an â€œemerging growth companyâ€ and it cannot be certain if the reduced disclosure requirements applicable to emerging growth companies will make our common stock less attractive to investors, which may make it more difficult to compare our performance with other public companies.Â We are an emerging growth company as defined in the JOBS Act, and we intend to take advantage of certain exemptions from various reporting requirements that are applicable to other public companies that are not emerging growth companies, including not being required to comply with the auditor attestation requirements of Section 404 of the Sarbanes-Oxley Act, reduced disclosure obligations regarding executive compensation in periodic reports and proxy statements and exemptions from the requirements of holding a nonbinding advisory vote on executive compensation and stockholder approval of any golden parachute payments not previously approved. To the extent we continue to take advantage of any of these exemptions, the information that we provide stockholders may be different than what is available with respect to other public companies. Investors may find our common stock less attractive because we will continue to rely on these exemptions. If some investors find our common stock less attractive as a result, there may be a less active trading market for the common stock, and the stock price may be more volatile.Â An emerging growth company may elect to delay the adoption of new or revised accounting standards. Because we have made this election, Section 102(b)(2) of the JOBS Act allows us to delay adoption of new or revised accounting standards until those standards apply to non-public business entities. As a result, the financial statements contained in this prospectus and those that we will file in the future may not be comparable to companies that comply with public business entities revised accounting standards effective dates.Â We are also a â€œsmaller reporting companyâ€ as such term is defined in the Rule 12b-2 of the Exchange Act, meaning that the market value of our common stock held by non-affiliates plus the proposed aggregate amount of gross proceeds to us as a result of this offering is less than $700 million and our annual revenue is less than $100 million during the most recently completed fiscal year. Even after we no longer qualify as an emerging growth company, we may still qualify as a â€œsmaller reporting companyâ€ which would allow us to take advantage of many of the same exemptions from disclosure requirements, including exemption from compliance with the auditor attestation requirements of Section 404 and reduced disclosure obligations regarding executive compensation in periodic reports and proxy statements. Investors could find our common stock less attractive because it may rely on these exemptions. If some investors find our common stock less attractive as a result, there may be a less active trading market for our common stock and the trading price may be more volatile.Â Reports published by analysts, including projections in those reports that differ from our actual results, could adversely affect the price and trading volume of our common stock.Â We currently expect that securities research analysts will establish and publish their own periodic financial projections for our business. These projections may vary widely and may not accurately predict our results. Our stock price may decline if our actual results do not match the projections of these securities research analysts. Similarly, if one or more of the analysts who write reports on us downgrade our stock or publishes inaccurate or unfavorable research about our business, our stock price could decline. If one or more of these analysts ceases coverage of us or fails to publish reports on us regularly, our stock price or trading volume could decline. While we expect research analyst coverage, if no analysts commence coverage of us, the trading price and volume for our common stock could be adversely affected.Â Delaware law and provisions in our certificate of incorporation and bylaws could make a takeover proposal more difficult.Â Our organizational documents are governed by Delaware law. Certain provisions of Delaware law and of our certificate of incorporation and bylaws could discourage, delay, defer or prevent a merger, tender offer, proxy contest or other change of control transaction that a stockholder might consider in its best interest, including those attempts that might result in a premium over the market price for the shares of the common stock held by our stockholders. These provisions include the ability of the Board to designate the terms of and issue new series of preference shares, supermajority voting requirements to amend certain provisions of our certificate of incorporation, and a prohibition on stockholder actions by written consent, which may make more difficult the removal of management and may discourage transactions that otherwise could involve payment of a premium over prevailing market prices for our securities.Â Â 14Table of ContentsÂ These anti-takeover provisions as well as certain provisions of Delaware law could make it more difficult for a third party to acquire us, even if the third partyâ€™s offer may be considered beneficial by many of our stockholders. As a result, our stockholders may be limited in their ability to obtain a premium for their shares. If prospective takeovers are not consummated for any reason, we may experience negative reactions from the financial markets, including negative impacts on the price of the common stock. These provisions could also discourage proxy contests and make it more difficult for stockholders to elect directors of their choosing and to cause us to take other corporate actions that our stockholders desire.Â Our certificate of incorporation designates the Court of Chancery of the State of Delaware as the sole and exclusive forum for certain types of actions and proceedings and the federal district courts as the sole and exclusive forum for other types of actions and proceedings, in each case, that may be initiated by our stockholders, which could limit our stockholdersâ€™ ability to obtain what such stockholders believe to be a favorable judicial forum for disputes with us or our directors, officers or other employees or increase our stockholdersâ€™ costs in bringing such a claim.Â Our certificate of incorporation provides that, unless we consents to the selection of an alternative forum, the Court of Chancery of the State of Delaware will be the sole and exclusive forum for (i) any derivative action or proceeding brought on behalf of the Company; (ii) any action asserting a claim of breach of a fiduciary duty owed by any director, officer or employee of the Company to the Company or its stockholders; (iii) any action asserting a claim against the Company or any director, officer or employee arising pursuant to any provision of the DGCL or our certificate of incorporation or bylaws; or (iv) any action asserting a claim against the Company or any director, officer or employee of the Company governed by the internal affairs doctrine, and, if brought outside of Delaware, the stockholder bringing the suit will be deemed to have consented to (A) the personal jurisdiction of the state and federal courts within Delaware and (B) service of process on such stockholderâ€™s counsel. The provision described in the immediately preceding sentence will not apply to (i) suits brought to enforce a duty or liability created by the Exchange Act or any other claim for which the federal courts have exclusive jurisdiction and (ii) any complaint asserting a cause of action arising under the Securities Act of 1933, as amended, or the rules and regulations promulgated thereunder, for which the federal courts will be the exclusive forum. Any person or entity purchasing or otherwise acquiring an interest in any shares of our capital stock will be deemed to have notice of and to have consented to the forum provisions in our certificate of incorporation. These choice-of-forum provisions may limit a stockholderâ€™s ability to bring a claim in a judicial forum that he, she or it believes to be favorable for disputes with us or our directors, officers or other employees, which may discourage such lawsuits against us and our directors, officers, or other employees and may result in increased litigation costs for our stockholders. We note that there is uncertainty as to whether a court would enforce these provisions and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. Section 22 of the Securities Act creates concurrent jurisdiction for state and federal courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder.Â If the Business Combinationâ€™s benefits do not meet the expectations of investors, stockholders or financial analysts, the market price of our common stock may decline after the Closing.Â If the benefits of the Business Combination do not meet the expectations of investors or securities analysts, fluctuations in the price of our common stock could contribute to the loss of all or part of your investment. Any of the factors listed in this prospectus could have a material adverse effect on your investment, and our common stock may trade at a price significantly below the price you paid for it. In such circumstances, the trading price of our common stock may not recover and may experience a further decline.Â Broad market and industry factors may materially harm the market price of our common stock after the Closing, irrespective of our operating performance. The stock markets in general have experienced price and volume fluctuations that have often been unrelated or disproportionate to the operating performance of the particular companies affected. The trading prices and valuations of these stocks, and of our securities, may not be predictable. A loss of investor confidence in the market for retail stocks or the stocks of other companies, notably in the biopharmaceutical industry, which investors perceive to be similar to us, could depress our stock price regardless of our business, prospects, financial conditions or results of operations. A decline in the market price for our common stock also could adversely affect our ability to issue additional securities and our ability to obtain additional financing in the future.Â Â Our actual financial position and results of operations may differ materially from the unaudited pro forma financial information included in this prospectus.Â The unaudited pro forma condensed combined financial information included in this prospectus is presented for illustrative purposes only and is not necessarily indicative of what our actual financial position or results of operations would have been had the Business Combination been completed on the dates indicated. See â€œUnaudited Pro Forma Condensed Combined Financial Informationâ€ for more information.Â There can be no assurance that our Warrants will be in the money at the time they become exercisable, and they may expire worthless.Â Subject to adjustment, the exercise price for the outstanding Public Warrants and $11.50 Private Placement Warrants is $11.50 per share of common stock and the exercise price for the $15.00 Private Placement Warrants is $15.00 per share of common stock. The cash proceeds associated with the exercises of the Warrants are dependent on the stock price inasmuch as the holders are unlikely to exercise the Warrants if the exercise price thereof is greater than the price of our common stock at the time of exercise. In that circumstance, such holder may be less likely to exercise the Warrants as such holder would be selling at a loss if they exercised their Warrants and sold their common stock. There can be no assurance that such Warrants will be in the money following the time they become exercisable and prior to their expiration, and as such, the Warrants may expire worthless. Â Â 15Table of ContentsÂ The holders of the shares of common stock registered hereby may be willing to sell their shares at a price lower than the public market price.Â On June 7, 2024 the last reported sales price of the common stock was $0.9535Â per share. If the market price for shares of common stock is less than $10.00 per share, holders of shares of common stock would be selling at a loss if they purchased the shares of common stock at $10.00 per share. Because certain selling stockholders purchased shares privately at a price below the current market price, they may have an incentive to sell shares of their common stock because they could profit despite the current market price of common stock. While these selling stockholders may, on average, experience a positive rate of return based on the current market price, public securityholders may not experience a similar rate of return on the securities they purchased due to differences in the purchase prices and the current market price.Â We have registered the resale of a significant number of our shares of common stock, and the holders of the shares of common stock registered may be willing to sell their shares at a price lower than the public market price.Â In October 2023, we registered the resale of a significant number of shares of our common stock for certain selling stockholders, most of which consisted of shares underlying our Series A preferred stock and warrants. Because certain selling stockholders purchased shares privately at a price below the current market price, they may have an incentive to sell shares of their common stock because they could profit despite the current market price of our common stock. While these selling stockholders may, on average, experience a positive rate of return based on the current market price, public securityholders may not experience a similar rate of return on the securities they purchased due to differences in the purchase prices and the current market price.Â Sales of shares of the common stock pursuant to the registration statement of which this prospectus forms a part may have negative pressure on the public trading price of the common stock.Â Subject to any obligations under any lock up provisions, the selling stockholders will determine the timing, pricing and rate at which they sell the shares being registered for resale on the registration statement of which this prospectus forms a part into the public market. Significant sales of shares of common stock pursuant to the registration statement of which this prospectus forms a part may have negative pressure on the public trading price of the common stock. Assuming all of the notes are converted, the selling stockholders would ownÂ 10,000,000Â shares of common stock, representing approximately 49.6% of our then total outstanding common stock. Also, even though the current trading price is significantly below the Companyâ€™s initial public offering price, based on the current closing price of the common stock, certain private investors may have an incentive to sell their shares, because they will still profit on sales due to the lower prices at which they purchased their shares as compared to the public investors.Â Investors who buy shares in this offering at different times will likely pay different prices.Â Investors who purchase shares of common stock in this offering at different times will likely pay different prices, and so may experience different levels of dilution and different outcomes in their investment results. The Selling stockholders will have discretion, subject to market demand, to vary the timing, prices, and numbers of shares of common stock sold to investors. Investors may experience a decline in the value of the shares they purchase from the selling stockholders in this offering. Â Â 16Table of ContentsÂ CAUTIONARY STATEMENT REGARDING FORWARDâ€'LOOKING STATEMENTSÂ This prospectus contains forwardâ€'looking statements that are based on our managementâ€™s beliefs and assumptions and on information currently available to us. All statements other than statements of historical facts are forwardâ€'looking statements. The forwardâ€'looking statements are contained principally in, but not limited to, the sections entitled â€œProspectus Summary,â€ â€œRisk Factors,â€ â€œManagementâ€™s Discussion and Analysis of Financial Condition and Results of Operationsâ€ and â€œBusiness.â€ These statements relate to future events or to our future financial performance and involve known and unknown risks, uncertainties and other factors that may cause our actual results, levels of activity, performance or achievements to be materially different from any future results, levels of activity, performance or achievements expressed or implied by these forwardâ€'looking statements. Forwardâ€'looking statements include, but are not limited to, statements about:Â Â Â·the attraction and retention of qualified directors, officers, employees and key personnel;Â Â Â Â Â·our ability to compete effectively in a highly competitive market;Â Â Â Â Â·our ability to protect and enhance our corporate reputation and brand;Â Â Â Â Â·the impact from future regulatory, judicial, and legislative changes in our industry;Â Â Â Â Â·that we may face potential liability related to the privacy of health information it obtain under the Health Insurance Portability and Accountability Act of 1996 (â€œHIPAAâ€);Â Â Â Â Â·our ability to forecast and maintain an adequate rate of revenue growth and appropriately plan our expenses;Â Â Â Â Â·the risks associated with competing with larger companies that have greater financial resources and established relationships with major corporate customers;Â Â Â Â Â·the possibility that we may be adversely affected by other economic, business, regulatory, and/or competitive factors;Â Â Â Â Â·the evolution of the markets in which we compete, including ecommerce;Â Â Â Â Â·our ability to anticipate and respond to changing consumer preferences and trends;Â Â Â Â Â·our ability to implement our existing strategic initiatives and continue to innovate our existing products;Â Â Â Â Â·the risk that we may not be able to execute our growth strategies and the timing of expected business milestones;Â Â Â Â Â·the risk that we may not be able to recognize revenue for our products and services or secure additional contracts that generate revenue; andÂ Â Â Â Â·the risks related to Russiaâ€™s invasion of Ukraine.Â In some cases, you can identify forwardâ€'looking statements by terms such as â€œmay,â€ â€œcould,â€ â€œwill,â€ â€œshould,â€ â€œwould,â€ â€œexpect,â€ â€œplan,â€ â€œintend,â€ â€œanticipate,â€ â€œbelieve,â€ â€œestimate,â€ â€œpredict,â€ â€œpotential,â€ â€œprojectâ€ or â€œcontinueâ€ or the negative of these terms or other comparable terminology. These statements are only predictions. You should not place undue reliance on forwardâ€'looking statements because they involve known and unknown risks, uncertainties and other factors, which are, in some cases, beyond our control and which could materially affect results. Factors that may cause actual results to differ materially from current expectations include, among other things, those listed under the heading â€œRisk Factorsâ€ above. If one or more of these risks or uncertainties occur, or if our underlying assumptions prove to be incorrect, actual events or results may vary significantly from those implied or projected by the forwardâ€'looking statements. No forwardâ€'looking statement is a guarantee of future performance. Â The forwardâ€'looking statements made in this prospectus relate only to events or information as of the date on which the statements are made in this prospectus. We do not intend to update or otherwise revise the forwardâ€'looking statements in this prospectus, whether as a result of new information, future events or otherwise.Â Â 17Table of ContentsÂ USE OF PROCEEDSÂ We will not receive any proceeds from the sale of shares of common stock by the selling stockholders.Â The selling stockholders will pay any underwriting fees, discounts, selling commissions, stock transfer taxes and certain legal expenses incurred by such selling stockholders in disposing of their securities, and we will bear all other costs, fees and expenses incurred in effecting the registration of the securities covered by this prospectus, including, without limitation, all registration and filing fees, Nasdaq listing fees and fees and expenses of our counsel and our independent registered public accountants.Â DIVIDEND POLICYÂ We have never declared or paid any cash dividends on shares of our common stock. Any future determination related to our dividend policy will be made at the discretion of our Board after considering our business prospects, results of operations, financial condition, cash requirements and availability, debt repayment obligations, capital expenditure needs, contractual restrictions, covenants in the agreements governing current and future indebtedness, industry trends, the provisions of Delaware law affecting the payment of dividends and distributions to stockholders and any other factors or considerations our Board deems relevant. It is the present intention of our Board to retain all available funds and future earnings, if any, to fund the development and growth of our business operations and, accordingly, our Board does not anticipate declaring or paying any cash dividends in the foreseeable future.Â Since the date of the issuance of our Series A Preferred Stock, dividends have accrued at the rate per annum of 12% of the original issue price for each share of Series A Preferred Stock, which was $10.00 per share, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments). Dividends shall accrue from day to day and shall be cumulative and shall be payable within 15 business days after each anniversary of the date of the original issuance, commencing with the quarter ending June 30, 2024 to each holder of Series A Preferred Stock as of such date. We are not permitted to declare, pay or set aside any dividends on shares of any other class or series of capital stock unless the holders of the Series A Preferred Stock then outstanding shall first receive, or simultaneously receive, dividends due and owing on each outstanding share of Series A Preferred Stock. See â€œDescription of Securitiesâ€" Series A Preferred Stock.â€Â Â 18Table of ContentsÂ MANAGEMENTâ€™S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONSÂ The following discussion and analysis should be read in conjunction with iCoreConnectâ€™s financial statements and related notes included elsewhere in this prospectus. This discussion and analysis and other parts of this prospectus contain forward-looking statements based upon current beliefs, plans and expectations that involve risks, uncertainties, and assumptions. iCoreConnectâ€™s actual results and the timing of selected events could differ materially from those anticipated in these forward-looking statements as a result of several factors, including those set forth under â€œRisk Factorsâ€ and elsewhere in this prospectus. You should carefully read the â€œRisk Factorsâ€ section of this prospectus to gain an understanding of the important factors that could cause actual results to differ materially from any such forward-looking statements. Please also see â€œForward-Looking Statements.â€ In this section, unless otherwise indicated or the context otherwise requires, references in this section to â€œiCoreConnect,â€ the â€œCompany,â€ â€œwe,â€ â€œus,â€ â€œourâ€ and other similar terms refer to iCoreConnect Inc. and its consolidated subsidiaries.Â OverviewÂ We are a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through our enterprise platform of applications and services.Â On January 5, 2023, the Company entered into a Merger Agreement and Plan of Reorganization (the â€œMerger Agreementâ€), by and among the Company, iCoreConnect, Inc.., a Nevada corporation (â€œOld iCoreâ€), and FG Merger Sub Inc., a Nevada corporation and a direct, wholly-owned subsidiary of the Company (â€œMerger Subâ€). The Merger Agreement provided that, among other things, at the closing (the â€œClosingâ€) of the transactions contemplated by the Merger Agreement, Merger Sub will merge with and into Old iCore (the â€œMergerâ€), with Old iCore surviving as a wholly-owned subsidiary of the Company. In connection with the Merger, the Company changed its name from FG Merger Corp. to â€œiCoreConnect Inc.â€ The Merger and the other transactions contemplated by the Merger Agreement are hereinafter referred to as the â€œBusiness Combination.â€ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC.Â FinancingÂ We are currently funding our business capital requirements through revenues from product sales and services and sales of our common stock and debt arrangements. While we intend to seek additional funding, if revenue increases to a point where we are able to sustain ourselves and increase our budget to match our growth needs, we may significantly reduce the amount of investment capital we seek. The amount of funds raised, and revenue generated, if any, will determine how aggressively we can grow and what additional projects we will be able to undertake. No assurance can be given that we will be able to raise additional capital when needed or at all, or that such capital, if available, will be on terms acceptable to us. If we are unable to, or do not raise additional capital in the near future or if our revenue does not begin to grow as we expect, we will have to curtail our spending and downsize our operations.Â Critical Accounting EstimatesÂ Our significant accounting policies are disclosed in Note 3 to the consolidated financial statements. The preparation of financial statements and related disclosures in conformity with accounting principles generally accepted in the U.S., or GAAP, requires our management to make judgments, assumptions and estimates that affect the amounts of revenue, expenses, income, assets and liabilities, reported in our consolidated financial statements and accompanying notes. Understanding our accounting policies and the extent to which our management uses judgment, assumptions and estimates in applying these policies is integral to understanding our financial statements.Â We have identified the following accounting policies as those that require significant judgments, assumptions and estimates and that have a significant impact on our financial condition and results of operations. These policies are considered critical because they may result in fluctuations in our reported results from period to period due to the significant judgments, estimates and assumptions about highly complex and inherently uncertain matters and because the use of different judgments, assumptions or estimates could have a material impact on our financial condition or results of operations. We evaluate our critical accounting estimates and judgments required by our policies on an ongoing basis and update them as appropriate based on changing conditions.Â Â 19Table of ContentsÂ Software Development Capitalization and AmortizationÂ We account for software development costs, including costs to develop software products or the software component of products to be marketed to external users.Â In accordance with ASC 350, Internal-Use-Software, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â We have determined that technological feasibility for our products to be marketed to external users was reached before the development of those products and, as a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be marketed to external users are amortized based on current and projected future revenue for each product with an annual minimum cost equal to the straight-line amortization of the costs over three years.Â Stock-Based CompensationÂ The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model that uses the following assumptions. The Company estimates the fair value of its shares of restricted Common Stock using the closing stock price of its common stock on the date of the award. The Company estimates the volatility of its Common Stock at the date of grant based on its historical stock prices. The Company determines the expected life based on historical experience with similar awards, giving consideration to the contractual terms, vesting schedules and post-vesting forfeitures. The Company uses the risk-free interest rate of the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid cash dividends on its Common Stock and does not anticipate paying any cash dividends in the foreseeable future.Â Long-Lived Assets and GoodwillÂ The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in 2023 in the amount of $105,676.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. As of December 31, 2023 there is no impairment of the Companyâ€™s Goodwill.Â Â 20Table of ContentsÂ Results of Operations for the Three Months Ended March 31, 2024Â Overview. The following table sets forth our selected financial data for the periods indicated below and the percentage dollar increase (decrease) of such items from period to period:Â Â Â Three Months EndedÂ Â Â March 31,Â Â March 31,Â Â %Â Â Â 2024Â Â 2023Â Â Incr/(Decr)Â RevenueÂ $2,723,363Â Â $1,840,371Â Â 48%Cost of salesÂ Â 513,097Â Â Â 491,449Â Â Â 4%Gross profitÂ Â 2,210,266Â Â Â 1,348,922Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â ExpensesÂ Â Â Â Â Â Â Â Â Â Â Â Selling, general and administrativeÂ Â 4,519,898Â Â Â 2,411,071Â Â Â 87%Depreciation and amortizationÂ Â 732,553Â Â Â 288,909Â Â Â 154%Total operating expensesÂ Â 5,252,451Â Â Â 2,699,980Â Â Â Â Â Loss from operationsÂ Â (3,042,185)Â Â (1,351,058)Â Â Â Â Â Â Â Â 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 Â Interest expenseÂ Â (226,467)Â Â (257,913)Â Â (12)%Finance chargesÂ Â (1,302,697)Â Â (80,063)Â Â 1,527%Change in fair value of forward purchase agreementÂ Â 300,000Â Â Â -Â Â Â 100%Income taxesÂ Â (54,000)Â Â -Â Â Â 100%Other expenseÂ Â (397,621)Â Â -Â Â Â 100%Total other expense, netÂ Â (1,680,785)Â Â (337,976)Â Â 397%Â Â Â Â Â Â Â Â Â Â Â Â Â Net lossÂ $(4,722,970)Â $(1,689,034)Â Â 180%Â Â Â Â Â Â Â Â Â Â Â Â Â Preferred dividendÂ Â (448,000)Â Â -Â Â Â 100%Â Â Â Â Â Â Â Â Â Â Â Â Â Net loss attributable to common stockholdersÂ $(5170,970)Â $(1,689,034)Â Â 206%Â Revenues. Net revenues increased to $2,723,363 from $1,840,371 for the three months ended March 31, 2024 and 2023, respectively. The increase in revenue was driven by sales in the Companyâ€™s core SaaS offerings coupled with the addition of sales related to its asset acquisitions which are predominantly recurring services.Â Cost of sales. Cost of sales for the three months ended March 31, 2024 and 2023 remained essentially flat as the Company was able to keep costs static. The Company has been able to continue leverage its capacity in its data centers and other systems to bring on customers while being able to keep costs related to support and serviceÂ in check.Â Selling, general and administrative expenses. Selling, general and administrative expenses for the three months ended March 31, 2024 and 2023 were $4,519,898 and $2,411,071, respectively. The increase between periods was primarily due to an increase in payroll expenses related to the cost to service its asset acquisitions and other general and administrative expenses to support the rate of growth. Â Depreciation and amortization expenses. Depreciation and amortization expenses for the three months ended March 31, 2024 and 2023 were $732,553 and $288,909, respectively. The increase in depreciation and amortization reflects an increase primarily in amortization costs associated with the additional customer list of $1,559,144 and acquired technologies of $5,620,897 as part of the assets acquisitions in comparison to the comparative period.Â Â 21Table of ContentsÂ Interest Expense. Interest expense for the three months ended March 31, 2024 and 2023 was $226,467 and $257,913, respectively. The decrease between periods was primarily due to the Company having lower average interest costs in 2024 than in 2023 and that the debt outstanding in 2024 was obtained near the reporting end which results in lower interest expense being reported.Â Financing fee. Financing fee expenses for the three months ended March 31, 2024 and 2023 were $1,302,697 and $80,063 respectively. The increase between periods was primarily due to the Company expensing deferred financing fees of approximately $1,008,000 associated with its cancelled equity line of credit. In addition, the Company issued higher levels of convertible debt than in the comparative period resulting in additional financing costs being reported.Â Change in fair value of forward purchase agreement. Change in fair value of forward purchase agreement for the three months ended March 31, 2024 and 2023 was $300,000 and $nil, respectively. The income relates to the derived fair value change of the shares underlying the forward purchase agreement market from the balance sheet date to estimated maturity date.Â Other expense. Other expense for the three months ended March 31, 2024 and 2023 were $397,621 and $nil, respectively. Other expense reflects the final portion of a make whole agreement that the Company entered into in August of 2023, whereby the Company guaranteed the difference between the value of debt converted into shares at $10.00 per share and their ultimate sales price.Â Income Tax. Income tax expense for the three months ended March 31, 2024 and 2023 were $54,000 and $nil, respectively and reflect the fact that the Company is now subject to taxes due to being registered in Delaware.Â Preferred dividend. Preferred dividend for the three months ended March 31, 2024 and 2023 were $448,000 and $nil, respectively. The preferred dividend relates to dividends accrued for the Companyâ€™s issued and outstanding Series A Preferred Stock.Â Results of Operations for the Year Ended December 31, 2023Â The following table sets forth our selected financial data for the periods indicated below:Â Â Â For Years EndedÂ Â Â December 31,Â Â Â December 31,Â Â Â 2023Â Â 2022Â RevenueÂ $8,151,587Â Â $7,987,902Â Cost of salesÂ Â 2,029,145Â Â Â 2,243,253Â Gross profitÂ Â 6,122,442Â Â Â 5,744,649Â Â Â Â Â Â Â Â Â Â ExpensesÂ Â Â Â Â Â Â Â Selling, general and administrativeÂ Â 15,124,081Â Â Â 9,254,670Â Depreciation and amortizationÂ Â 1,274,963Â Â Â 1,292,085Â Total operating expensesÂ Â 16,399,044Â Â Â 10,546,755Â Loss from operationsÂ Â (10,276,602)Â Â (4,802,106)Â Â Â Â Â Â Â Â Â Other income (expense)Â Â Â Â Â Â Â Â Interest expenseÂ Â (1,109,388)Â Â (785,406)Financing costsÂ Â (1,287,916)Â Â (426,419)Other income (expense)Â Â (459,965)Â Â (65,893)Impairment of intangible assetÂ Â (105,676)Â Â -Â Change in fair value of forward purchase agreementÂ Â (2,312,116)Â Â -Â Total other income (expense)Â Â (5,275,061)Â Â (1,277,718)Â Â Â Â Â Â Â Â Â Net lossÂ Â (15,551,663)Â Â (6,079,824)Preferred dividendsÂ Â (368,699)Â Â -Â Dividends to Common StockholdersÂ Â -Â Â Â (1,794,704)Net loss attributable to Common StockholdersÂ $(15,920,362)Â $(7,874,528)Â Â 22Table of ContentsÂ Year ended December 31, 2023 compared to the year ended December 31, 2022Â Revenues. Net revenues increased 2% or $163,685 to $8,151,587 in 2023 from $7,987,902 in 2022. Revenue growth was attributed to strong growth in the number of recurring revenue subscribers both in terms of new customers as well as with new and existing product uptake along with price increases on existing customer base subscription prices. Recurring revenues increased $194,503 year on year while non-recurring revenues remained flat year on year.Â Cost of sales. Cost of sales decreased 10% or $(214,108) to $2,029,145 in 2023 from $2,243,253 in 2022. The decrease in cost of sales is due to the change in the mix of revenues in which recurring revenues have a lower cost of service than non-recurring revenues. The increase in recurring and decrease in non-recurring revenues both contributed to lower costs of sales.Â Selling, general and administrative expenses. Selling, general and administrative (â€œSGAâ€) expenses increased 63% or $5,869,411 to $15,124,081 in 2023 from $9,254,670 in 2022. The increase in SGA is largely driven by approximately $3,200,000 increase in spend associated with professional fees primarily attributable to the Companyâ€™s merger in August 2023. Office expenses increased approximately $700,000 year on year driven by costs associated with financing discounts and additional insurance costs not incurred in prior years. Personnel costs increased by approximately $1,800,000 year on year largely driven on the additional labor costs brought on with the asset acquisition along with an increase in stock-based compensation expense.Â Depreciation and amortization expenses. Depreciation and amortization expenses decreased $(17,122) or (1)% to $1,274,963 in 2023 from $1,292,085 in 2022. The decrease in expenses is due to no new additions being added to intangible assets and a moderate increase in capitalized software in 2023 compared to 2022.Â Interest expense. Interest expense increased $323,982 or 41% to $1,109,388 in 2023 from $785,406 in 2022. The increase in interest expense is attributable to the increase in total debt taken out in 2023 versus 2022 to help bridge the Company to the Business Combination.Â Other income (expense).Other expenses increased $394,072 or 598% to $459,965 in 2023 from $65,893 in 2022. The increase is related to the charge for a make whole provision the Company entered into in 2023 with one of its lenders who converted their debt into common stock and provided the lender a make whole from the face value of $10.00 to the price they ultimately sold the common stock at.Â Financing costs. Financing costs increased $861,497 or 202% to $1,287,916 in 2023 from $426,419 in 2022. The increase in financing fees was a result of the Company issuing convertible debt with features including warrants and inducement shares in 2023.Â Change in fair value of forward purchase agreement. Change in fair value of forward purchase agreement expenses increased to $2,312,116 or 100% to $2,312,116 in 2023 from $nil in 2022. The expense relates to the derived fair value change of the shares underlying the forward purchase agreement market from the balance sheet date to estimated maturity date.Â Impairment on intangible asset. The Company incurred $105,676 expense in 2023 related to the carrying value of a customer list purchased in 2022 which was in excess of its fair value. The Company adjusted the carrying value to equal the fair value. No impairment was determined in 2022.Â Preferred dividends. Preferred dividends increased to $368,699 or 100% to $368,699 in 2023 from $nil in 2022. The preferred dividend relates to dividends accrued for the Companyâ€™s issued and outstanding Series A Preferred Stock excluding Series A Preferred Stock held by the sponsor of the SPAC transaction and the shares underlying the Forward Purchase Agreement.Â Dividends to Common Stockholders. The Company incurred expenses related to the revaluation of certain warrants that contained anti-dilution provisions related to down round financing for total expense of $nil for 2023 and $1,794,704 for 2022, respectively.Â Liquidity, Going Concern and CapitalÂ The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â Â 23Table of ContentsÂ For the three-month period ended March 31, 2024 the Company generated an operating loss of $3,042,185. In addition, the Company has an accumulated deficit and net working capital deficit of $120,509,730, and $10,906,673, respectively. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations, although it has no commitments for such capital and there is no assurance that it will be successful in raising any additional capital. The Company is reliant on future fundraising to finance operations in the near future. If the Company fails to raise additional capital in the near future, it will be required to curtail or cease its operations. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern for a period of 12 months from the issuance date of these financial statements.Â Management has introduced new lines of services with higher margins while it continues to develop strategic partnerships and has ramped up selling into the existing customer base as well as penetrate larger organizations with multiple customers while continuing to scope out additional areas of opportunity. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Companyâ€™s customer base and realize increased revenues from signed contracts. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.Â The primary factors that influence our liquidity include, but are not limited to, the amount and timing of our equity and debt raises, revenues, cash collections from our clients, capital expenditures, and investments in research and development.Â The following table summarizes the impact of operating, investing and financing activities on our cash flows for the three-month periods ended March 31, 2024 and 2023 related to our operations: Â Â Â Three Month EndedÂ Â Â March 31,Â Â March 31,Â Â Â 2024Â Â 2023Â Net cash used in operating activitiesÂ $(990,030)Â $(1,152,215)Net cash used in investing activitiesÂ Â (1,204,437)Â Â (194,115)Net cash provided by financing activitiesÂ Â 1,113,140Â Â Â 1,953,579Â Net change in cashÂ Â (1,081,327)Â Â 607,249Â Cash and cash equivalents at beginning of the periodÂ Â 1,219,358Â Â Â 196,153Â Cash and cash equivalents at end of the periodÂ $138,031Â Â $803,402Â Â Operating Activities: Net cash used by operating activities of $990,030 for three-month period ended March 31, 2024 was $162,186 less than the $1,152,215 cash used by operations for the three-month period ended March 31, 2023. The decrease in cash utilized by operating activities was primarily attributable to a larger non-cash charge add backs over the comparative periods along with increases in accounts payable and accrued liabilities and lower prepaid expenses. Future spending on operating activities is expected to be funded by the sale of and issuance of additional shares of common stock. Â Investing Activities: Net cash used by investing activities was $1,204,437 and $194,115 for the three-month period ended March 31, 2024 and 2023, respectively. The overall increase was mainly attributable to the cost of purchase related to the asset acquisitions of FeatherPay and Verifi Dental Limited. Future spending on investing activities is expected to be funded by the sale of and issuance of additional shares of common stock.Â Financing Activities: Net cash provided by financing activities of $1,113,140 and $1,953,579 for the three-month period ended March 31, 2024 and 2023, respectively. The cash increase was obtained through the net issuance of debt less payments for 2024 while in 2023 the increase was attributed to net issuance of debt less payments along with common stock sale.Â Â Our material cash requirements from known contractual and other obligations primarily relate to our content, debt and lease obligations. As of December 31, 2023, the expected timing of those payments are as follows:Â Â Â TotalÂ Â Next 12Â Â Beyond 12MonthsÂ Debt (1)Â $6,691,566Â Â $5,271,429Â Â $1,420,137Â Operating lease obligations (2)Â Â 1,187,834Â Â Â 241,945Â Â Â 945,889Â TotalÂ $7,879,400Â Â $5,513,374Â Â $2,366,026Â Â Â (1) Debt obligations include our Notes and Notes to Related Party consisting of principal and interest payments. See NoteÂ 8 Debt and Note 13 Related Party in the accompanying notes to our financial statements for further details.Â Â Â Â (2)See NoteÂ 11 Commitments and Contingencies in the accompanying notes to our financial statements for further details regarding leases.Â Â 24Table of ContentsÂ BUSINESSÂ Company HistoryÂ The Company is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.Â Business CombinationÂ On January 5, 2023, the Company entered into a Merger Agreement and Plan of Reorganization (the â€œMerger Agreementâ€), by and among the Company, iCoreConnect, Inc., a Nevada corporation (â€œOld iCoreâ€), and FG Merger Sub Inc., a Nevada corporation and a direct, wholly-owned subsidiary of the Company (â€œMerger Subâ€). The Merger Agreement provided that, among other things, at the closing (the â€œClosingâ€) of the transactions contemplated by the Merger Agreement, Merger Sub will merge with and into Old iCore (the â€œMergerâ€), with Old iCore surviving as a wholly-owned subsidiary of the Company. In connection with the Merger, the Company changed its name from FG Merger Corp. to â€œiCoreConnect Inc.â€ The Merger and the other transactions contemplated by the Merger Agreement are hereinafter referred to as the â€œBusiness Combination.â€ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC.Â Software as a Service (SaaS) OfferingsÂ iCoreConnect currently markets secure Health Insurance Portability and Accountability Act (â€œHIPAAâ€) compliant cloud-based software as a service (â€œSaaSâ€) offering under the names of iCoreRx, iCorePDMP, iCoreEPCS, iCoreVerify, iCoreVerify+, iCoreHuddle, iCoreHuddle+, iCoreCodeGenius, iCoreExchange, iCoreCloud, iCorePay, iCoreSecure, and iCoreIT. iCoreConnectâ€™s software is sold under annual recurring revenue subscriptions. A description of iCoreConnectâ€™s current offerings are below:Â iCoreRx â€” iCoreRx is a HIPAA compliant electronic prescription SaaS solution that integrates with popular practice management and electronic health record systems. It saves time by selecting exact medications at available doses with built-in support from a drug directory and provides full support for Electronic Prescriptions for Controlled Substances (iCoreEPCS). Additional functionality to iCoreRx to extend your electronic prescribing capabilities to include controlled substances as defined by the DEA schedule. It also speeds up the process by allowing the doctor to create a â€œfavoritesâ€ list for commonly used medication sets. iCorePDMP is an add-on for iCoreRx that seamlessly integrates with state databases to automate prescription drug monitoring. Providers in many states are required to check the patientâ€™s Prescription Drug Monitoring Program (PDMP) history before prescribing controlled substances. This service provides one-click real-time access to the state databases without the need to manually enter data. This tool also generates patient risk scores and an interactive visualization of usage patterns to help the prescriber identify potential risk factors. The prescriber can then use this report to make decisions on objective insight into potential drug misuse or abuse which will ultimately lead to improved patient safety and better patient outcomes.Â iCoreVerify and iCoreVerify+ â€” iCoreVerify is a HIPAA compliant SaaS solution that automatically retrieves a patients insurance eligibility breakdown to verify their benefits seven (7) days in advance of their appointment and on-demand using iCoreConnectâ€™s real time technology. Automation runs daily to verify insurance for every patient on the schedule a full week in advance of their appointment date. The system returns results typically in less than one second for most responses. This substantially reduces the phone calls and labor hours for the practice. This tool integrates with most popular practice management systems. iCoreVerify+ adds a unique add-on service that augments iCoreConnectâ€™s automation with a concierge service that turns around requests traditionally in less than 24 hours. It includes all carriers including non-digital ones and is customized to the clientâ€™s specialty. Â Â 25Table of ContentsÂ iCoreClaims - iCoreClaims is responsible for processing and managing claims submitted by policyholders or dental care providers and typically involves: (a) Claim Submission: Dental care providers (such as dentists or orthodontists) submit claims to the insurance company on behalf of patients after providing dental services. The claim includes details such as the type of treatment provided, codes for procedures performed, patient information, and provider details; (b) Verification and Eligibility: iCoreClaims service verifies the patient's eligibility for coverage based on the terms of their insurance policy. This involves checking if the patient's policy covers the specific dental treatment or procedure being claimed; (c) Adjudication: Once the claim is submitted and eligibility is confirmed, iCoreClaims processes the claim by reviewing it against the terms of the policy. This includes checking for any exclusions or limitations on coverage, ensuring the services rendered are medically necessary, and determining the applicable co-pays, deductibles, and coverage limits; (d) Communication: Throughout the claims process, iCoreClaims communicates with both the dental care provider and the policyholder to resolve any issues, provide explanations of benefits (EOBs), and answer any questions related to the claim; (e) Record Keeping: iCoreClaims maintains records of all claims processed, payments made, and communications related to each claim for auditing, reporting, and customer service purposes; (f) iCoreClaims service plays a crucial role in facilitating the reimbursement process for dental care services covered under insurance policies, ensuring that policyholders receive the benefits they are entitled to and that dental care providers are appropriately compensated for their services; (g) From a technology standpoint, the use of cloud software for documentation and U.S.-based billing specialists highlights iCoreConnect's strategy to combine advanced software with expert human intervention. This hybrid approach can be particularly appealing to healthcare providers who are seeking technological solutions without completely forgoing the human touch that is often necessary for complex billing and coding scenarios.Â iCoreHuddleÂ andÂ iCoreHuddle+ â€” iCoreHuddle is a powerful HIPAA compliant SaaS solution to instantly reveal the revenue potential of each patient. This product is currently limited to dental practices. The service connects to most popular practice management and electronic health record systems to optimize revenue realization. It provides the practice with a dashboard containing various metrics, analytics, and key performance indicators (â€œKPIsâ€). iCoreHuddle provides a daily view of patient schedules, including their outstanding balances, unscheduled treatment plans, recall information, procedure information and the amount of remaining insurance benefits. The software also provides one-click access to each patientâ€™s insurance eligibility, including a detailed benefits and deductibles report. This tool aims to increase the workflow efficiency of the dentistâ€™s practice by reducing the number of required lookups and clicks for each patient. iCoreHuddle+ offers enhanced analytical tools for practices to optimize their revenue generation process and workflows.Â iCoreCodeGenius â€" iCoreCodeGenius is a medical coding reference SaaS solution that provides the coding standards for the 10th revision of the International Classification of Diseases and Related Health Problems (â€œICD-10â€), a medical classification list published by the World Health Organization (WHO). It contains codes for diseases, signs and symptoms, abnormal findings, complaints, social circumstances, and external causes of injury and diseases.Â iCoreCodeGenius includes a full ICD-10 code lookup and guidance, automatic prompting of comorbidities and Hierarchical Condition Categoryâ€™s (HCC) to aid in obtaining the appropriate reimbursement with a high degree of accuracy, and the ability to reduce or eliminate queries and denials.Â iCoreExchange â€" iCoreExchange provides a secure, HIPAA compliant SaaS email solution using the direct protocol that allows doctors to send and receive secure email with attachments to and from other healthcare professionals in the network. iCoreExchange also provides a secure email mechanism to communicate with users outside the exchange (e.g., patients and referrals). Users have the ability to build a community, access other communities and increase referrals and collaboration. Users can email standard office documents, JPEG, PDF as well as patient files with discrete data, which can then be imported and accessed on most Electronic Health Record (EHR) and Practice Management (PM) systems in a HIPAA compliant manner.Â iCoreCloud â€" iCoreCloud offers customers the ability to backup their on-premise servers and computers to the cloud. iCoreCloud is a fully HIPAA compliant and automated backup solution. The data backed up is encrypted both in transit and while at rest. In case of full data loss, the mirrored data in the cloud can be seamlessly restored back to the practice on a new computer or a server. The data is stored encrypted in HIPAA compliant data centers with multiple layers of redundancy. The data centers are physically secure with restricted personnel and biometric access. The locations are also guarded by security 24 hours a day, 365Â days a year.Â iCorePay â€" iCorePay offers a seamless patient payment processing and billing solution for customers. iCorePay integrates into the practice workflow for payment and revenue cycle tracking. Unlike traditional healthcare billing methods, iCorePay speeds up the payment process by connecting with your patients on the platforms and with the digital payment methods theyâ€™re already using. Create custom messaging for valuable patient touchpoints. Deliver flexible payment plans and payment reminders on your own schedule, with your own branding, with patient savings for same day or pre-appointment payments.Â Â 26Table of ContentsÂ iCoreSecure â€" We used our expertise and development capabilities from its HIPAA compliant iCoreExchange and developed iCoreSecure, an encrypted email solution for anyone that needs encrypted email to protect personal and financial data. iCoreSecure is a secure SaaS solution that solves privacy concerns in the insurance, real estate, financial and many other industry sectors that have a need for secure encrypted email.Â iCoreIT â€" The trend in IT Services companies for over a decade has been to move away from a â€œBreak/ Fixâ€ model to a â€œManaged Service Provider (MSP)â€ and â€œManaged Software as a Service (MSaaS)â€ model with recurring revenue.Â Managed IT Services (MSP and MSaaS)Â The MSP/MSaaS approach, by using preventative measures, keeps computers and networks up and running while data is accessible and safeguarded. Installation of critical patches and updates to virus protection are automated. Systems are monitored and backed up in real-time. They are fixed or upgraded before they cause a service disruption. A Unified Threat Management solution is deployed to protect against viruses, malware, SPAM, phishing and ransomware attacks. Remote technical support is a click away. All support is delivered at a predictable monthly cost.Â By leveraging managed services with our expertise in cloud computing, our customers can scale their business without extensive capital investment or disruption in services.Â The Company believes it is well positioned to address the growing need for managed services:Â Â Â·Our current and future customers need managed IT services, along with cloud computing, storage and HIPAA compliant backup and encryption;Â Â·Managed service providers that can support the migration to cloud computing are in high demand;Â Â·The decision makers for our current technology and those for managed services are, in many cases, the same person or group of people;Â Â·Our management team has decades of experience operating successful IT companies; and the MSP revenue model matches our SaaS and MSaaS MRR (monthly recurring revenue) models.Â Competition - The Company experiences competition from a variety of sources with respect to virtually all of its products and services. The Company knows of no single entity that competes with it across the full range of its products and services; however, each of the lines of business in which the Company is engaged is highly competitive. Competition in the markets served is based on several considerations, which may include price, technology, applications, experience, know-how, reputation, service, and distribution. While we believe we offer a unique combination of products and services, a few competitors offer one or more similar products and services in one or more of our niche markets.Â Competitive StrengthsÂ The key advantages of our products and services include:Â Â 1.Secure, private, scalable, and reliable.Â Â Â Â Â Our services have been designed to provide our customers with privacy and high levels of performance, reliability, and security. We have built, and continue to invest in, a comprehensive security infrastructure, including firewalls, intrusion detection systems, and encryption for transmission over the Internet, which we monitor and test on a regular basis. We have designed, built, and continue to maintain a multi-tenant application architecture that has been designed to enable our service to scale securely, reliably and cost effectively. Our multi-tenant application architecture maintains the integrity and separation of customer data while still permitting all customers to use the same application functionality simultaneously.Â Â Â Â 2.Rapid deployment and lower total cost of ownership.Â Â Â Â Â Our services can be deployed rapidly since our customers do not have to spend time procuring, installing, or maintaining the servers, storage, networking equipment, security products or other hardware and software. We enable customers to achieve up-front savings relative to the traditional enterprise software model. Customers benefit from the predictability of their future costs since they generally pay for the service on a per subscriber basis for the term of the subscription contract.Â Â Â Â 3.High levels of user adoption.Â Â Â Â Â We have designed our products and services to be intuitive and easy to use. Our products and services contain many tools and features recognizable to users of popular consumer web services, so users have a more familiar user experience than typical EHR applications. As a result, our users can often use and gain benefit from our solutions with minimal training. We have also designed our products and services to be used on popular mobile devices, making it possible for people to conduct business from their smartphones or tablets.Â Â 27Table of ContentsÂ Competitive StrategyÂ Key elements of our strategy include:Â Â 1.Extending existing service offerings. We continue to innovate based on customer feedback and have designed our solutions to easily accommodate new features and functionality, especially in underserved areas of compliance and improved workflow/profitability for dental and physician practices. We continually look to improve our products and services by adding new features, functions and increased security through our own development, acquisitions, and partnerships.Â Â Â Â 2.Expanding existing customer relationships. We see significant opportunities to deepen our relationships with our existing customers. As our customers realize the benefits of our products and services, we aim to provide additional value-added products and services.Â Â Â Â 3.Expanding into new horizontal markets. As part of our growth strategy, we are delivering innovative solutions in new categories, including analytics, claims coding, billing processing, and electronic prescribing. We drive innovation both organically and through acquisitions.Â Â Â Â 4.Extending go to market capabilities. We believe that our offerings provide significant value for businesses of any size. We continue to pursue businesses of all sizes and industries through our direct sales force and partnerships. In the past several years we have competed and won over 100 major healthcare association endorsements in 33 states. We plan to increase the number of direct sales professionals we employ and intend to develop additional distribution channels for our products and services.Â In addition to the key elements of our business strategy described above, from time to time, we evaluate opportunities to acquire or invest in complementary businesses, services and technologies, and intellectual property rights.Â CustomersÂ We had no significant customers (greater than 10% of total revenue) for the years ended December 31, 2023 and 2022, respectively. Customer concentration is not significant as the Company has a large number of individual customers. In addition, concentration is reduced by the number of new customers generated through the acquisitions we completed during 2023, as well as through organic growth in both the number of customers and number of services being purchased by new and existing customers. We had accounts receivable concentration with one customer representing 25% of total accounts receivables outstanding as of December 31, 2023 and one customer that represented 31% of accounts receivable outstanding as of December 31, 2022.Â Intellectual PropertyÂ Our success depends, at least in part, on our ability to protect our core technology and intellectual property. To accomplish this, we currently rely on a combination of trade secrets, including know-how, employee and third-party nondisclosure agreements, and other contractual rights to establish and protect our proprietary rights in our technology. We do not currently own any patents or trademarks.Â Â 28Table of ContentsÂ Government RegulationsÂ We are not currently subject to direct regulation by any government agency, other than regulations applicable to businesses generally, and there are currently few laws or regulations directly applicable to the access of or commerce on the Internet. However, it is possible that a number of laws and regulations will be adopted with respect to the Internet, covering issues such as user privacy, pricing, characteristics, e-mail marketing and quality of products and services. Such laws and regulations could dampen the growth and use of the Internet generally and decrease the acceptance of the Internet as a communication and commercial medium and could thereby have a material adverse effect on our business, results of operations and financial condition.Â EmployeesÂ As of December 31, 2023 the Company had 70 employees of which 67 were full-time employees.Â Description of PropertyÂ On September 22, 2021, iCoreConnect signed a six year and one month lease agreement for approximately 7,650 square feet for its headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of iCoreConnect. In April 2023, the Company entered into a lease agreement for an additional 2,295 square feet of space beginning June 1, 2023.Â iCoreConnect signed a two-year lease on April 15, 2023, for an office in Scottsdale, AZ.Â Legal ProceedingsÂ iCoreConnect from time to time, may be a party to various litigation, claims and disputes, arising in the ordinary course of business. While the ultimate impact of such actions cannot be predicted with certainty, iCoreConnect believes the outcome of these matters, except as set forth below, will not have a material adverse effect on iCoreConnectâ€™s financial condition or results of operations.Â Available InformationÂ iCoreConnectâ€™s Annual Reports on Form 10-K, Quarterly Reports on Form 10-Q, Current Reports on Form 8-K, and amendments to reports are filed with the SEC pursuant to Sections 13(a) and 15(d) of the Securities Exchange Act of 1934, as amended (the â€œExchange Actâ€), are filed with the SEC. Such reports and other information that iCoreConnect files with the SEC are available free of charge on its website at https://ir.icoreconnect.com/sec-filings when such reports are available on the SEC website. The SEC maintains an Internet site that contains reports, proxy and information statements and other information regarding issuers that file electronically with the SEC at http://www.sec.gov. The contents of these websites are not incorporated into this filing. Further, the foregoing references to the URLs for these websites are intended to be textual references only.Â Â 29Table of ContentsÂ DIRECTORS AND EXECUTIVE OFFICERSÂ Executive Officers and DirectorsÂ The following table sets forth certain information regarding our executive officers and directors as of the date of this prospectus:Â NameÂ AgeÂ PositionRobert P. McDermottÂ 57Â Director, Chief Executive Officer and PresidentArchit ShahÂ 49Â Chief Financial OfficerDavid FidanzaÂ 61Â Chief Information OfficerMuralidar ChakravarthiÂ 44Â Chief Technology OfficerHarry Joseph TravisÂ 69Â DirectorKevin Patrick McDermottÂ 58Â DirectorJohn Robert PasqualÂ 53Â DirectorÂ Robert P. McDermott (age 57) has been Chief Executive Officer and President of iCoreConnect and is a member of the Companyâ€™s board of directors since August 2023. He is a 30-year veteran in sales, operations and finance. Mr. McDermott has had a successful career as an entrepreneur while demonstrating strong leadership skills in running these organizations. Mr. McDermott's Company (AXSA Document Solutions Inc.) made the prestigious Inc. 500 list and was listed as the 173rd fastest growing Company in America while he was CEO. He joined iCoreConnect Inc. (Nevada) (the predecessor to iCoreConnect) in 2013, bringing more than 25 years of technology industry leadership, and executive management experience to his role with the Company. Mr. McDermott has held positions in various companies as either CEO or President. He has a bachelorâ€™s degree majoring in Finance from Dowling College, NY. Mr. R. McDermott is currently the Chair of the Board. We believe that Mr. McDermottâ€™s history with our company and knowledge of our business provides him with the qualifications to serve as a director.Â Archit Shah (age 49) has served as Chief Financial Officer of iCoreConnect Inc. (Nevada) (the predecessor to iCoreConnect) since September 2021. Mr. Shah brings over 20 years of finance and accounting experience to iCoreConnect. Mr. Shah has extensive experience as a finance and operations consultant focused on start-ups, turnarounds and restructurings in a variety of industries ranging from pharmaceutical companies to consumer health products to fitness concepts. Mr. Shah owned and operated several franchise concepts since 2016 as well as his running his own financial consulting practice since 2014, prior to which he was the Chief Financial Officer for XOS Digital Inc from 2012 to 2014. Mr. Shah holds a Bachelor of Commerce (Honors) from the University of Manitoba and is a designated Chartered Professional Accountant (CPA, CA) from the Chartered Professional Accountants of Manitoba. He is also a Certified Public Accountant by the State of Illinois.Â David Fidanza (age 61) joined iCoreConnect Inc. (Nevada) (the predecessor to iCoreConnect) in April 2015 as the Director of Software Implementation and has served as Chief Information Officer September 2017. His focus over the past 15 years has been on the design, implementation and support of enterprise level software solutions that focus on managing, securing, and delivering data. Mr. Fidanza oversees the MSaaS IT Department, and Content Development Initiatives. Mr. Fidanza holds a Diploma in Computer Processing from The Computer Processing Institute Diploma in New Jersey as well as over 30 technical and software certifications in various products and softwares.Â Muralidar Chakravarthi (age 44) has served as Chief Technology Officer of iCoreConnect Inc. (Nevada) (the predecessor to iCoreConnect) since October 2013 and is currently responsible for understanding the business needs and managing the successful design, development and deployment of iCoreConnectâ€™s products and services. Mr. Chakravarthi has extensive experience in designing, developing and deploying multiple products and solutions to market. He was previously the Chief Software Architect for Nasplex Datacenters, LLC from 2010 through 2013, which was acquired by Transformyx Technologies, Inc. His job duties at Nasplex were to manage the design and development of various products and services. His role also included identifying key solutions for certain market spaces. He was also a cofounder of Team Cajunbot (University of Louisiana) - one of the teams that participated and was selected to run in the finals in the DARPA grand challenge for autonomous vehicle research (2004 - 2006). He holds a Master of Science in Computer Science from Southern Illinois University.Â Â 30Table of ContentsÂ Harry Travis (age 69) has been a director of iCoreConnect since August 2023. Mr. Travis has been president of The Travis Group, a pharmacy and health care consulting firm since June 2022, prior to which he was the Senior Vice President Member Service Operations for CVS Caremark where he over saw 30,000 employees and help manage over 200 plus insurance plans. Prior to this role, Mr. Travis was also the President and CEO of eTectRx a company specializing in medical adherence through microchip pill technology. Mr. Travis holds a BS in Pharmacy from the University of Pittsburgh, School of Pharmacy and an MBA from The Darden School at the University of Virginia. Mr. Travis is an independent director and chair of the Compensation Committee and sits on the Audit Committee and Nominating and Governance Committee. We believe that Mr. Travisâ€™s operational experience and experience in the medical industry provides him with the qualifications to serve as a director.Â John Pasqual (age 53) has been a director of iCoreConnect since August 2023. Dr. Pasqual served as Clinical Associate Professor at the University of Florida from 2013 to 2015 and has practiced as a board-certified oral & maxillofacial surgeon in private practice since 2010. Dr. Pasqual brings extensive experience and expertise in healthcare to iCoreConnect. Dr. Pasqual holds a Doctor of Dental Medicine degree from the University of Pittsburgh and multiple certificates in Oral and Maxillofacial Surgery, Anesthesia and Dentistry from Case Western Reserve University. Dr. Pasqual earned his Bachelor of Arts in Biology & English Literature at the University of Denver. He is a Fellow of the American College of Oral and Maxillofacial Surgery, American Association of Oral and Maxillofacial Surgeons, and Diplomate of the American Board of Oral and Maxillofacial Surgery. Dr. Pasqual is past president of the Atlantic Coast Dental Association and South Palm Beach County Dental Association and maintains membership in a number of professional associations and societies. Dr. Pasqual is an independent director and chair of the Nominating and Governance Committee and sits on the Audit Committee and Compensation Committee. We believe that Dr. Pasqualâ€™s experience in the dental industry provides him with the qualifications to serve as a director.Â Kevin McDermott (age 58) has been a director of iCoreConnect since August 2023. Mr. McDermott has been with SAP North America for over 20 years and has held various roles throughout his tenure including Director of Software Sales North America, Vice President of Sales and he currently the Head of Channel Sales. Mr. K. McDermott does not have any committee assignments and is deemed not to be independent. We believe that Mr. K. McDermottâ€™s business and sales experience provides him with the qualifications to serve as a director.Â There are no family relationships among any of our directors and executive officers, other than Robert McDermott and Kevin Patrick McDermott are cousins.Â Director IndependenceÂ Our board of directors consists of four directors, of which two are â€œindependentâ€ as defined under the rules of the Nasdaq Capital Market, which is defined generally as a person other than an executive officer or employee who does not have a relationship that, in the opinion of our board of directors, would interfere with the directorâ€™s exercise of independent judgment in carrying out the responsibilities of a director. Robert McDermott, who is our Chief Executive Officer, is not an independent director due to his employment as an executive officer.Â Audit CommitteeÂ Our Audit Committee consists of Harry Travis and Dr. John Pasqual, each of whom are independent directors and are â€œfinancially literateâ€ as defined under the Nasdaq listing standards. Joseph Gitto was a member of our Audit Committee until his resignation from the Board on May 6, 2024. Our Board had determined that Joseph Gitto was an â€œAudit Committee Financial Expert,â€ as defined by the SEC rules. We are presently searching for a new Board member that will also serve on the Audit Committee.Â Â 31Table of ContentsÂ Compensation CommitteeÂ Our Compensation Committee consists of Harry Travis and

Dr. John Pasqual, each of whom is an independent director. Harry Travis serves as chairman of the Compensation Committee. The functions of the Compensation Committee are set forth in a Compensation Committee Charter.Â Nominating and Corporate Governance CommitteeÂ Our Nominating and Corporate Governance Committee consists of Dr. John Pasqual and Harry Travis, each of whom is an independent director under Nasdaqâ€™s listing standards. Dr. John Pasqual will serve as the chair of the Nominating and Corporate Governance Committee. The Nominating and Corporate Governance Committee is responsible for overseeing the selection of persons to be nominated to serve on the Board. The Nominating and Corporate Governance Committee considers persons identified by its members, management, shareholders, investment bankers and others.Â The guidelines for selecting nominees, are specified in the Nominating and Corporate Governance Committee Charter.Â Code of Business Conduct and EthicsÂ We have adopted a Code of Business Conduct and Ethics for the directors, officers, employees and certain affiliates following the Business Combination in accordance with applicable federal securities laws, a copy of which is available on our website at https://ir.icoreconnect.com. We will make a printed copy of the Code of Business Conduct and Ethics available to any stockholder who so requests. Requests for a printed copy may be directed to: Attention: Investor Relations.Â If we amend or grant a waiver of one or more of the provisions of the Code of Business Conduct and Ethics, we intend to satisfy the requirements under Item 5.05 of Form 8-K regarding the disclosure of amendments to or waivers from provisions of the Code of Business Conduct and Ethics that apply to our principal executive officer, principal financial officer and principal accounting officer by posting the required information on our website at https://ir.icoreconnect.com. The information on this website is not part of this prospectus.Â Â 32Table of ContentsÂ EXECUTIVE COMPENSATIONÂ Executive Officer CompensationÂ Â The following table presents summary information regarding the total compensation awarded to, earned by and paid to our named executive officers for the years ended December 31, 2023 and 2022:Â Â Â YearÂ SalaryÂ Â Bonus(4)Â Â StockAwards (1) (2)Â Â OptionsAwards (1)(2) Â Â All other compensation (3)Â Â TotalÂ Robert McDermottÂ 2023Â $365,104Â Â $125,250Â Â $58,919Â Â Â 1,978,226Â Â $327,631Â Â $2,855,130Â Chief Executive Officer and PresidentÂ 2022Â $270,417Â Â $-Â Â $396,050Â Â Â -Â Â $308,562Â Â $975,029Â David FidanzaÂ 2023Â $216,370Â Â $36,750Â Â $-Â Â Â 399,158Â Â $11,000Â Â $663,278Â Chief Information OfficerÂ 2022Â $165,481Â Â $-Â Â $22,250Â Â Â -Â Â $9,000Â Â Â 196,731Â Muralidar ChakravarthiÂ 2023Â $217,703Â Â $37,500Â Â $-Â Â Â 401,665Â Â $11,000Â Â $667,868Â Chief Technology OfficerÂ 2022Â $165,481Â Â $-Â Â $22,250Â Â Â -Â Â $9,000Â Â $196,731Â Archit ShahÂ 2023Â $253,250Â Â $39,000Â Â $26,234Â Â Â 308,228Â Â $9,000Â Â $635,712Â Chief Financial OfficerÂ 2022Â $235,625Â Â $-Â Â $-Â Â Â -Â Â $6,000Â Â $241,625Â Jeffery StellingaÂ 2023Â $160,417Â Â $-Â Â $-Â Â Â 148,822Â Â $51,000Â Â $360,239Â VP of Business DevelopmentÂ 2022Â $150,313Â Â $-Â Â $40,050Â Â Â -Â Â $9,000Â Â $199,363Â Â Â (1)Represents the aggregate grant date fair value of the shares of iCoreConnect common stock or option awarded as determined under Financial Accounting Standards Board Accounting Standards Codification Topic No. 718-20, Awards Classified as Equity. For information, regarding the valuation of these awards, including assumptions, refer to the Financial Statements as a part of this filing.Â Â Â Â (2)The grant date fair value of the performance award options, and restricted common stock included in the column is the awarded employment agreement terms determined as of the grant date.Â Â Â Â (3)All Other compensation represents commissions and fringe benefits including car allowance and health care reimbursement.Â Â Â Â (4)The Bonus is subject to the Company raising funds in excess of $5,000,000 during 2024.Â Narrative Disclosure to Summary Compensation TableÂ General Â We have compensated our named executive officers through a combination of base salary, cash bonuses, equity awards and other benefits, including certain perquisites.Â Base SalaryÂ Our Compensation Committee reviews and approves base salaries of our named executive officers. In setting the base salary of each named executive officer for the periods presented above, the Compensation Committee relied on market data. Salary levels are typically considered annually as part of our regularly scheduled performance review process and otherwise upon a promotion or other change in job responsibility.Â Â 33Table of ContentsÂ BonusÂ Our named executive officers are also eligible to receive an annual bonus as a percentage of base salary. Historically, these bonuses have been discretionary based on general company performance. Commencing in 2024, our Compensation Committee will evaluate bonuses based on the Companyâ€™s achievement of various specified metrics. Annual incentive awards are intended to recognize and reward those named executive officers who contribute meaningfully to our performance for the corresponding year. Our Board has discretion to determine whether and in what amounts or form (cash or stock) any such bonuses will be paid in a given year.Â Equity AwardsÂ Our named executive officers are also eligible to receive an annual equity grant. The target amount of the grant is set forth in their employment agreement, although the final determination for any equity grants remain at the discretion of the Compensation Committee. For options, we set the option exercise price, and grant date fair value based on the closing price of our common stock on Nasdaq on the date of grant. For other equity awards, the grant date fair value is based on the closing price of our common stock on Nasdaq on the date of grant.Â Equity AwardsÂ The following table sets forth certain information concerning our outstanding equity awards for our named executive officers at December 31, 2023.Â Outstanding Equity Awards At Fiscal Year-EndÂ NameÂ Grant Date of Equity AwardÂ Number of SecuritiesUnderlyingUnexercisedOptions (#)ExercisableÂ Â Number ofSecuritiesUnderlyingUnexercisedOptions (#)UnexercisableÂ Â Option ExercisePrice ($)Â Robert McDermottÂ 8/25/2023Â Â 226,207Â Â Â 226,207Â Â $3.71Â David FidanzaÂ 8/25/2023Â Â 37,701Â Â Â 37,701Â Â $3.71Â Muralidar ChakravarthiÂ 8/25/2023Â Â 37,701Â Â Â 37,701Â Â $3.71Â Archit ShahÂ 8/25/2023Â Â 32,171Â Â Â 32,171Â Â $3.82Â Jeffery StellingaÂ 8/25/2023Â Â 22,341Â Â Â 22,341Â Â $3.71Â Â Employment AgreementsÂ Chief Executive OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Robert McDermott, pursuant to which he agreed to serve as our Chief Executive Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. McDermottâ€™s agreement provided for an initial annual base salary of $500,000. Mr. McDermott is eligible to receive an annual bonus of up to 100% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, for each fiscal year during the term, Mr. McDermott will be entitled to an annual equity grant of up to $2,500,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â Â 34Table of ContentsÂ If Mr. McDermottâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. McDermott for â€œgood reason,â€ Mr. McDermott shall be entitled to receive severance payments equal to 18 months of Mr. McDermottâ€™s base salary; provided that such amounts shall be increased to 24 months of Mr. McDermottâ€™s base salary if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. McDermott is entitled to severance payments, the Company will continue to pay the same portion of Mr. McDermottâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. McDermott is eligible for medical and/or dental insurance benefits from another employer. Mr. McDermott agreed not to compete with us until 12 months after the termination of his employment.Â Chief Financial OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Archit Shah, pursuant to which he agreed to serve as our Chief Financial Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Shahâ€™s agreement provided for an initial annual base salary of $314,000. Mr. Shah is eligible to receive an annual bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Shah for each fiscal year during the term, Mr. Shah will be entitled to an annual equity grant of up to $693,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Shahâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Shah for â€œgood reason,â€ Mr. Shah shall be entitled to receive severance payments equal to six months of Mr. Shahâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Shahâ€™s base salary if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Shah is entitled to severance payments, the Company will continue to pay the same portion of Mr. Shahâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Shah is eligible for medical and/or dental insurance benefits from another employer. Mr. Shah agreed not to compete with us until 12 months after the termination of his employment.Â Chief Operating OfficerÂ We entered into an employment agreement, effective September 1, 2023, with David Fidanza pursuant to which he agreed to serve as our Chief Operating Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Fidanzaâ€™s agreement provided for an initial annual base salary of $296,000. Mr. Fidanza is eligible to receive an annual bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Fidanza for each fiscal year during the term, Mr. Fidanza will be entitled to an annual equity grant of up to $666,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Fidanzaâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Fidanza for â€œgood reason,â€ Mr. Fidanza shall be entitled to receive severance payments equal to six months of Mr. Fidanzaâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Fidanzaâ€™s base salary if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Fidanza is entitled to severance payments, the Company will continue to pay the same portion of Mr. Fidanzaâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Fidanza is eligible for medical and/or dental insurance benefits from another employer. Mr. Fidanza agreed not to compete with us until 12 months after the termination of his employment.Â Â 35Table of ContentsÂ Chief Technology OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Murali Chakravarthi pursuant to which each officer agreed to serve as our Chief Technology Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Chakravarthiâ€™s agreement provided for an initial annual base salary of $300,000. Mr. Chakravarthi is eligible to receive an annual bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Chakravarthi for each fiscal year during the term, Mr. Chakravarthi will be entitled to an annual equity grant of up to $675, 000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Chakravarthiâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Chakravarthi for â€œgood reason,â€ Mr. Chakravarthi shall be entitled to receive severance payments equal to six months of Mr. Chakravarthiâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Chakravarthiâ€™s base salary if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Chakravarthi is entitled to severance payments, the Company will continue to pay the same portion of Mr. Chakravarthiâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Chakravarthi is eligible for medical and/or dental insurance benefits from another employer. Mr. Chakravarthi agreed not to compete with us until 12 months after the termination of his employment.Â Recoupment PolicyÂ We adopted the iCoreConnect, Inc. Dodd-Frank Restatement Recoupment Policy effective as of October 2, 2023. In the event that we are required to prepare a financial restatement, the Committee will recoup all erroneously awarded incentive-based compensation calculated on a pre-tax basis received after October 2, 2023, by a person (i) after beginning service as an executive officer, (ii) who served as an executive officer at any time during the performance period for that incentive-based compensation, and (iii) during the three completed fiscal years immediately preceding the date that the Company is required to prepare a restatement, and any transition period (that results from a change in the Companyâ€™s fiscal year) of less than nine months within or immediately following those three completed fiscal years. â€œClawbackâ€ or recoupment policy in our executive compensation program contributes to creating and maintaining a culture that emphasizes integrity and accountability and reinforces the performance-based principles underlying our executive compensation program.Â Granting of Certain Equity Awards Close in Time to the Release of Material Nonpublic InformationÂ We do not grant equity awards in anticipation of the release of material nonpublic information that is likely to result in changes to the price of our common stock, and do not time the public release of such information based on award grant dates. During the last completed fiscal year, we have not made awards to any named executive officer during the period beginning four business days before and ending one business day after the filing of a period report on Form 10-Q or Form 10-K or the filing or furnishing of a current report on Form 8-K, and we have not timed the disclosure of material nonpublic information for the purpose of affecting the value of executive compensation.Â Compensation of DirectorsÂ Directors of iCoreConnect are entitled to such compensation for their services as the Board may from time to time determine, and reimbursements for their reasonable expenses incurred in attending meetings of directors.Â None of iCoreConnectâ€™s non-employee directors served as directors of Old iCore prior to the Business Combination. None of the directors of FGMC received any compensation for their services as directors.Â Â 36Table of ContentsÂ CERTAIN RELATIONSHIPS AND RELATED PARTY TRANSACTIONSÂ In October 2023 the Company entered into two separate new notes with a related party; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of Company common stock with an exercise price of $1.50. Accrued and unpaid interest as of March 31, 2024 was $5,976 and unamortized financing costs were $17,998.Â In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on

December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Companyâ€™s Common Stock at $7.45 at the sole discretion of the issuer. On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50. The promissory note is subordinated to the Companyâ€™s senior lender. Accrued and unpaid interest as of March 31, 2024 was $6,474 and unamortized financing costs were $ $14,279.Â Â 37Table of ContentsÂ Â PRINCIPAL STOCKHOLDERSÂ The following table sets forth information, as of June 7, 2024, regarding beneficial ownership of our common stock by:Â Â·each of our directors;Â Â Â Â Â·each of our named executive officers;Â Â Â Â Â·all directors and executive officers as a group; andÂ Â Â Â Â·each person, or group of affiliated persons, known by us to beneficially own more than five percent of our shares of common stock.Â Beneficial ownership is determined according to the rules of the SEC, and generally means that person has beneficial ownership of a security if he or she possesses sole or shared voting or investment power of that security and includes options that are currently exercisable or exercisable within 60 days. Each director or officer, as the case may be, has furnished us with information with respect to beneficial ownership. Except as otherwise indicated, we believe that the beneficial owners of common stock listed below, based on the information each of them has given to us, have sole investment and voting power with respect to their shares, except where community property laws may apply. Except as otherwise noted below, the address for each person or entity listed in the table is c/o iCoreConnect Inc., 529 Crown Point Road, Suite 250, Ocoee, FL 34761.Â Â Â As of June 7, 2024Â Â Â Shares beneficiallyownedÂ Â Percent ofClass (1)Â Name of Beneficial OwnerÂ Â Â Â Â Â Robert McDermott (2)Â Â 3,776,090Â Â Â 28.71%Â Â Â Â Â Â Â Â Â Muralidar Chakravarthi (3)Â Â 649,985Â Â Â 6.00%Â Â Â Â Â Â Â Â Â David Fidanza (4)Â Â 694,612Â Â Â 6.39%Â Â Â Â Â Â Â Â Â Archit Shah (5)Â Â 757,414Â Â Â 6.91%Â Â Â Â Â Â Â Â Â Joseph Gitto (6)Â Â 42,581Â Â *Â Â Â Â Â Â Â Â Â Kevin McDermott (7)Â Â 39,861Â Â *Â Â Â Â Â Â Â Â Â John Pasqual (8)Â Â 159,149Â Â Â 1.55%Â Â Â Â Â Â Â Â Â Harry Travis (9)Â Â 54,381Â Â *Â Â Â Â Â Â Â Â Â Directors and Executive Officers as a Group (8 persons)Â Â 6,174,073(7)Â Â Â 60.19%Â Â Â Â Â Â Â Â Â 5% or greater shareholderÂ Â Â Â Â Â Â Â Jeffery StellingaÂ Â 1,052,297Â Â Â 9.79%Â Â 38Table of ContentsÂ *Â Â Â Â Â Â Â Â Â Â Â Â Â Â Indicates beneficial ownership of less than 1%Â (1)Based on 10,257,432 shares of common stock outstanding as of the date of June 7, 2024.Â Â Â Â (2)Consists of: (i) 877,757 shares of common stock; (ii) 14,673 shares of common stock underlying the iCoreConnect Preferred Stock; (iii) 3,750 shares of common stock underlying warrants to purchase common stock at an exercise price of $11.50 per share, and (iv) 2,840,910 shares of common stock underlying options.Â Â Â Â (3)Consists of: (i) 68,082 shares of common stock; and (ii) 581,933 shares of common stock underlying options.Â Â Â Â (4)Consists of: (i) 77,977 shares of common stock; (ii) 36,757 shares of common stock underlying the iCoreConnect Preferred Stock; and (iii) 579,878 shares of common stock underlying options.Â Â Â Â (5)Consists of: (i) 52,592 shares of common stock; and (ii) 704,822 shares of common stock underlying options.Â Â Â Â (6)Consists of: (i) 40,831 shares of common stock; (ii) 1,000 shares of common stock underlying the iCoreConnect Preferred Stock; and (iii) 750 shares of common stock underlying warrants to purchase common stock at an exercise price of $11.50 per share. Mr. Gitto resigned from the Board on May 6, 2024.Â Â Â Â (7)Consists of: (i) 38,111 shares of common stock; (ii) 1,000 shares of common stock underlying the iCoreConnect Preferred Stock; and (iii) 750 shares of common stock underlying warrants to purchase common stock at an exercise price of $11.50 per share.Â Â Â Â (8)Consists of: (i) 154,774 shares of common stock; (ii) 2,500 shares of common stock underlying the iCoreConnect Preferred Stock; and (iii) 1,875 shares of common stock underlying warrants to purchase common stock at an exercise price of $11.50 per share.Â Â Â Â (9)Consists of: (i) 52,631 shares of common stock; (ii) 1,000 shares of common stock underlying the iCoreConnect Preferred Stock; and (iii) 750 shares of common stock underlying warrants to purchase common stock at an exercise price of $11.50 per share.Â Â 39Table of ContentsÂ DESCRIPTION OF SECURITIESÂ The following description summarizes important terms of the classes of our capital. Because this is a summary description, it does not contain all of the information that may be important to you. This summary does not purport to be complete and is qualified in its entirety by the provisions of our amended and restated of incorporation, and our amended and restated bylaws, or our bylaws, which have been filed as exhibits to the registration statement of which this prospectus is a part, as well as the applicable provisions of the Delaware General Corporations Law.Â Under our amended and restated certificate of incorporation we are authorized to issue 100,000,000 shares of common stock, as well as 40,000,000 shares of preferred stock, $0.0001 par value each. The following description summarizes certain terms of our capital stock as set out more particularly in our amended and restated certificate of incorporation. Because it is only a summary, it may not contain all the information that is important to you.Â Common StockÂ Stockholders of record are entitled to one vote for each share held on all matters to be voted on by stockholders. Holders of common stock will vote together as a single class on all matters submitted to a vote of stockholders except as required by law. Unless specified in our amended and restated certificate of incorporation, or as required by applicable provisions of the DGCL or applicable stock exchange rules, the affirmative vote of a majority of shares of common stock that are voted is required to approve any such matter voted on by stockholders. There is no cumulative voting with respect to the election of directors, with the result that the holders of more than 50% of the shares voted for the election of directors can elect all of the directors. Our stockholders are entitled to receive ratable dividends when, as and if declared by the board of directors out of funds legally available therefor.Â In the event of a liquidation, dissolution or winding up of the Company, our stockholders are entitled to share ratably in all assets remaining available for distribution to them after payment of liabilities and after provision is made for each class of shares, if any, having preference over the common stock. Our stockholders have no preemptive or other subscription rights.Â DividendsÂ We do not intend to pay cash dividends to the holders of our common stock. The payment of cash dividends in the future will be dependent upon our revenues and earnings, if any, capital requirements and general financial condition. The payment of any cash dividends will be within the discretion of our board of directors at such time. Further, if we incur any indebtedness, our ability to declare dividends may be limited by restrictive covenants we may agree to in connection therewith.Â Series A Preferred StockÂ GeneralÂ Our amended and restated certificate of incorporation authorizes 40,000,000 shares of our Series A Preferred Stock.Â DividendsÂ Holders of Series A Preferred Stock will be entitled to receive dividends per shares in an amount equal to 12% per annum of the $10.00 original issue price (â€œOriginal Issue Priceâ€) prior and in preference to any declaration or payment of any other dividend. Dividends will accrue from day to day and shall be cumulative and shall be payable within 15 business days after each anniversary of the date of the original issuance, to each holder of Series A Preferred Stock as of such date, provided that our board of directors shall be permitted to declare a dividend under applicable law.Â Dividends will be paid in cash; provided that from the closing of the Business Combination until the second anniversary of the date of the original issuance of the Series A Preferred Stock, the Combined Company may, at its option, pay all or part of the accruing dividends on the Series A Preferred Stock by issuing and delivering additional shares of Series A Preferred Stock to the holders thereof.Â Â 40Table of ContentsÂ Voting RightsÂ The holders of Series A Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.Â RedemptionÂ The shares of Series A Preferred Stock are not redeemable by the Company.Â ConversionÂ The â€œConversion Priceâ€ shall initially be $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the applicable Series A Preferred Stock.Â Mandatory Conversion. After 24 months from August 25, 2023, in the event the closing share price of our common stock shall exceed 140% of the Conversion Price then in effect (a â€œMandatory Conversion Eventâ€), then (i) each outstanding share of Series A Preferred Stock shall automatically be converted into such number of fully paid and non-assessable shares of our common stock as is determined by dividing the Original Issue Price by the Conversion Price in effect at the time of conversion and (ii) such shares of Series A Preferred Stock may not be reissued, subject to adjustment as provided below.Â Upon a Mandatory Conversion Event, the we shall declare and pay all of the dividends that are accrued and unpaid as of the time of the occurrence of the Mandatory Conversion Event by either, at our option, (i) issuing additional Series A Preferred Stock to the holders thereof (valuing such additional Series A Preferred Stock at the Original Issue Price), which additional Series A Preferred Stock shall also be automatically converted into shares of our common stock using the then in effect Conversion Price or (ii) paying cash. Such converted Series A Preferred Stock shall be retired and cancelled and may not be reissued as shares of such series, and we may thereafter take such appropriate action (without the need for stockholder action) as may be necessary to reduce the authorized number of shares of Series A Preferred Stock accordingly.Â Optional Conversion. Beginning on the original issuance date of the Series A Preferred Stock each share of Series A Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder, into such number of shares of our common stock as is determined by dividing the Original Issue Price by the Conversion Price in effect at the time of conversion, subject to certain adjustments.Â Mechanics of Optional Conversion. To convert Series A Preferred Stock into our common stock, the holder thereof shall (i) transmit by facsimile (or otherwise deliver), for receipt on or prior to 11:59 p.m. Eastern Time on such date, a copy of an executed notice of conversion (the â€œConversion Noticeâ€) to our transfer agent, and (ii) surrender to a common carrier for delivery to us within three (3) business days of such date the original certificates representing the Series A Preferred Stock being converted (or an indemnification undertaking with respect to such shares in the case of their loss, theft or destruction) (the â€œPreferred Stock Certificatesâ€).Â On or before the fifth (5th) Business Day following the date of receipt of a Conversion Notice (the â€œShare Delivery Dateâ€), we shall (x) issue and deliver to the address as specified in the Conversion Notice, a certificate, registered in the name of the holder or its designee, for the number of shares of our common stock to which the holder shall be entitled, or (y) credit such aggregate number of shares of our common stock to which the holder shall be entitled to the holderâ€™s or its designeeâ€™s balance account with DTC through its Deposit Withdrawal Agent Commission system. The close of business on the date of receipt by the transfer agent of such Conversion Notice and, if applicable, certificates (or lost certificate affidavit and agreement) shall be the time of conversion (the â€œConversion Timeâ€), and the shares of our common stock issuable upon conversion of the specified shares shall be deemed to be outstanding of record as of such date. The person or persons entitled to receive the shares of our common stock issuable upon a conversion of Series A Preferred Shares shall be treated for all purposes as the record holder or holders of such shares of our common stock at the Conversion Time.Â Â 41Table of ContentsÂ Immediately prior to the close of business on the date of the Conversion Time we shall pay to such converting holder all of the dividends on the Series A Preferred Stock being converted such holder that are accrued and unpaid as of such Conversion Time by, either, at our option: (i) issuing additional Series A Preferred Stock to such holder (valuing such additional Series A Preferred Stock at the Original Issue Price), which additional Series A Preferred Stock shall also be automatically converted into shares of our common stock as if included in the Conversion Notice using the then in effect Conversion Price, or (ii) paying cash.Â All shares of converted Series A Preferred Stock shall be retired and cancelled and may not be reissued.Â LiquidationÂ Upon any liquidation, dissolution or winding up of the Company, whether voluntary or involuntary, the holders of shares of Series A Preferred Stock will be entitled to be paid (before any distribution or payment is made upon any shares of our common stock) an amount per share equal to the greater of (i) one times the applicable Original Issue Price, plus any dividends accrued but unpaid thereon, or (ii) such amount per share as would have been payable had all shares of Series A Preferred Stock been converted into our common stock immediately prior to such liquidation, dissolution or winding up. However, if upon liquidation, the available funds and assets to be distributed among the holders of Series A Preferred Stock are insufficient to permit payment in full of the liquidation preference per share, then the entire available funds and assets upon liquidation of the Company shall be distributed ratably among the holders of Series A Preferred Stock on a pro rata basis.Â If there are any available funds or assets upon liquidation remaining after the payment or distribution to the holders of the Series A Preferred Stock of their full preferential amounts described above, then all such remaining available funds and assets shall be distributed among the holders of shares of our common stock, pro rata based on the number of shares held by each such holder.Â WarrantsÂ Public Stockholdersâ€™ WarrantsÂ Upon completion of the Business Combination, each whole warrant entitles the registered holder to purchase one share of Series A Preferred Stock at a price of $11.50 per share, subject to adjustment as discussed below, at any time commencing 30 days after the completion of the Business Combination, provided in each case that we have an effective registration statement under the Securities Act covering the shares of Series A Preferred Stock issuable upon exercise of the warrants and a current prospectus relating to them is available (or we permit holders to exercise their warrants on a cashless basis under the circumstances specified in the Public Warrant Agreement) and such shares are registered, qualified or exempt from registration under the securities, or blue sky, laws of the state of residence of the holder. Pursuant to the Public Warrant Agreement, a warrant holder may exercise its warrants only for a whole number of shares of Series A Preferred Stock. This means only a whole warrant may be exercised at a given time by a warrant holder. The warrants will expire five years after the completion of the Business Combination, at 5:00 p.m., New York City time.Â We will not be obligated to deliver any Series A Preferred Stock pursuant to the exercise of a warrant and will have no obligation to settle such warrant exercise unless a registration statement under the Securities Act with respect to the Series A Preferred Stock underlying the warrants is then effective and a prospectus relating thereto is current, subject to our satisfying its obligations described below with respect to registration. No warrant will be exercisable and we will not be obligated to issue a share of Series A Preferred Stock upon exercise of a warrant unless the share of Series A Preferred Stock issuable upon such warrant exercise has been registered, qualified or deemed to be exempt under the securities laws of the state of residence of the registered holder of the warrants. In the event that the conditions in the two immediately preceding sentences are not satisfied with respect to a warrant, the holder of such warrant will not be entitled to exercise such warrant and such warrant may have no value and expire worthless. In no event will we be required to net cash settle any warrant.Â Â 42Table of ContentsÂ We agreed that as soon as practicable, we would use our best efforts to file with the SEC a registration statement for the registration, under the Securities Act, of the Series A Preferred Stock issuable upon exercise of the warrants, which registration statement was filed in September 2023. We will use our best efforts to maintain the effectiveness of such registration statement, and a current prospectus relating thereto, until the expiration of the warrants in accordance with the provisions of the Public Warrant Agreement. If a registration statement covering the shares of Series A Preferred Stock issuable upon exercise of the warrants is not effective in the future, warrant holders may, until such time as there is an effective registration statement and during any period when the Company will have failed to maintain an effective registration statement, exercise warrants on a â€œcashless basisâ€ in accordance with Section 3(a)(9) of the Securities Act or another exemption. Notwithstanding the above, if our common stock is at the time of any exercise of a warrant not listed on a national securities exchange such that they satisfy the definition of a â€œcovered securityâ€ under Section 18(b)(1) of the Securities Act, we may, at our option, require holders of public warrants who exercise their warrants to do so on a â€œcashless basisâ€ in accordance with Section 3(a)(9) of the Securities Act and, in the event we so elect, we will not be required to file or maintain in effect a registration statement, and in the event we do not so elect, we will use our best efforts to register or qualify the shares under applicable blue sky laws to the extent an exemption is not available.Â Redemption of warrantsÂ We may call the warrants for redemption for cash:Â Â Â·in whole and not in part;Â Â Â Â Â·at a price of $0.01 per warrant;Â Â Â Â Â·upon not less than 30 daysâ€™ prior written notice of redemption (the â€œ30-day redemption periodâ€) to each warrant holder; andÂ Â Â Â Â·if, and only if, the closing price of our common stock equals or exceeds $18.00 per share (as adjusted for stock splits, stock capitalizations, reorganizations, recapitalizations and the like and for certain issuances of common stock and equity-linked securities for capital raising purposes in connection with the completion of our initial business combination as described elsewhere herein) for any 20 trading days within a 30-trading day period ending three business days before we send notice of redemption to the warrant holders.Â If and when the warrants become redeemable by for cash, we may exercise our redemption right even if we are unable to register or qualify the underlying securities for sale under all applicable state securities laws.Â If the foregoing conditions are satisfied and we issue a notice of redemption of the warrants, each warrant holder will be entitled to exercise his, her or its warrant prior to the scheduled redemption date. However, the price of the Series A Preferred Stock may fall below the $18.00 redemption trigger price (as adjusted for stock splits, stock capitalizations, reorganizations, recapitalizations and the like and for certain issuances of common stock and equity-linked securities for capital raising purposes in connection with the completion of our initial business combination as described elsewhere in herein) as well as the $11.50 warrant exercise price after the redemption notice is issued.Â If we call the warrants for redemption, management will have the option to require any holder that wishes to exercise his, her or its warrant to do so on a â€œcashless basis.â€ In determining whether to require all holders to exercise their warrants on a â€œcashless basis,â€ management will consider, among other factors, our cash position, the number of warrants that are outstanding and the dilutive effect on stockholders. If management takes advantage of this option, all holders of warrants would pay the exercise price by surrendering their warrants for that number of shares of Series A Preferred Stock equal to the quotient obtained by dividing (x)Â the product of the number of Series A Preferred Stock underlying the warrants, multiplied by the excess of the â€œfair market valueâ€ of our common stock (defined below) over the exercise price of the warrants by (y)Â the fair market value. The â€œfair market valueâ€ will mean the average closing price of the Series A Preferred Stock for the 10 trading days ending on the third trading day prior to the date on which the notice of redemption is sent to the holders of warrants. If our management takes advantage of this option, the notice of redemption will contain the information necessary to calculate the number of shares of Series A Preferred Stock to be received upon exercise of the warrants, including the â€œfair market valueâ€ in such case. Requiring a cashless exercise in this manner will reduce the number of shares to be issued and thereby lessen the dilutive effect of a warrant redemption. Â Â 43Table of ContentsÂ A holder of a warrant may notify us in writing in the event it elects to be subject to a requirement that such holder will not have the right to exercise such warrant, to the extent that after giving effect to such exercise, such person (together with such personâ€™s affiliates), to the warrant agentâ€™s actual knowledge, would beneficially own in excess of 4.9% or 9.8% (as specified by the holder) of our common stock outstanding immediately after giving effect to such exercise.Â If the number of outstanding shares of Series A Preferred Stock is increased by a share capitalization payable in shares of Series A Preferred Stock, or by a split-up of Series A Preferred Stock or other similar event, then, on the effective date of such share capitalization, split-up or similar event, the number of shares of Series A Preferred Stock issuable on exercise of each warrant will be increased in proportion to such increase in the outstanding shares of Series A Preferred Stock. A rights offering to holders of Series A Preferred Stock entitling holders to purchase Series A Preferred Stock at a price less than the fair market value will be deemed a share capitalization of a number of shares of Series A Preferred Stock equal to the product of (i) the number of shares of Series A Preferred Stock actually sold in such rights offering (or issuable under any other equity securities sold in such rights offering that are convertible into or exercisable for FGMC Preferred Stock) multiplied by (ii) one (1) minus the quotient of (x) the price per share of Series A Preferred Stock paid in such rights offering and divided by (y) the fair market value. For these purposes (i) if the rights offering is for securities convertible into or exercisable for shares of common stock, in determining the price payable for common stock, there will be taken into account any consideration received for such rights, as well as any additional amount payable upon exercise or conversion and (ii) fair market value means the volume weighted average price of shares of Series A Preferred Stock as reported during the ten (10) trading day period ending on the trading day prior to the first date on which the Series A Preferred Stock trades on the applicable exchange or in the applicable market, regular way, without the right to receive such rights.Â In addition, if we, at any time while the warrants are outstanding and unexpired, pay a dividend or make a distribution in cash, securities or other assets to the holders of Series A Preferred Stock on account of such Series A Preferred Stock (or other securities into which the warrants are convertible), other than (a) as described above, or (b) certain ordinary cash dividends, then the warrant exercise price will be decreased, effective immediately after the effective date of such event, by the amount of cash and/or the fair market value of any securities or other assets paid on each share of Series A Preferred Stock in respect of such event.Â If the number of outstanding shares of Series A Preferred Stock is decreased by a consolidation, combination, reverse share split or reclassification of Series A Preferred Stock or other similar event, then, on the effective date of such consolidation, combination, reverse share split, reclassification or similar event, the number of shares of Series A Preferred Stock issuable on exercise of each warrant will be decreased in proportion to such decrease in outstanding share of Series A Preferred Stock.Â Whenever the number of shares of Series A Preferred Stock purchasable upon the exercise of the warrants is adjusted, as described above, the warrant exercise price will be adjusted by multiplying the warrant exercise price immediately prior to such adjustment by a fraction (x) the numerator of which will be the number of shares of Series A Preferred Stock purchasable upon the exercise of the warrants immediately prior to such adjustment, and (y) the denominator of which will be the number of shares of Series A Preferred Stock so purchasable immediately thereafter.Â In case of any reclassification or reorganization of the outstanding Series A Preferred Stock (other than those described above or that solely affects the par value of such Series A Preferred Stock), or in the case of any merger or consolidation of the Company with or into another corporation (other than a consolidation or merger in which the Company is the continuing corporation and that does not result in any reclassification or reorganization of the Companyâ€™s outstanding Series A Preferred Stock), or in the case of any sale or conveyance to another corporation or entity of the assets or other property of the Company as an entirety or substantially as an entirety in connection with which the Company is dissolved, the holders of the warrants will thereafter have the right to purchase and receive, upon the basis and upon the terms and conditions specified in the warrants and in lieu of the Series A Preferred Stock immediately theretofore purchasable and receivable upon the exercise of the rights represented thereby, the kind and amount of shares of common stock or other securities or property (including cash) receivable upon such reclassification, reorganization, merger or consolidation, or upon a dissolution following any such sale or transfer, that the holder of the warrants would have received if such holder had exercised their warrants immediately prior to such event. If less than 70% of the consideration receivable by the holders of our common stock in such a transaction is payable in the form of common stock in the successor entity that is listed for trading on a national securities exchange or is quoted in an established over-the-counter market, or is to be so listed for trading or quoted immediately following such event, and if the registered holder of the warrant properly exercises the warrant within thirty days following public disclosure of such transaction, the warrant exercise price will be reduced as specified in the Public Warrant Agreement based on the Black-Scholes Warrant Value (as defined in the Public Warrant Agreement) of the warrant. The purpose of such exercise price reduction is to provide additional value to holders of the warrants when an extraordinary transaction occurs during the exercise period of the warrants pursuant to which the holders of the warrants otherwise do not receive the full potential value of the warrants.Â Â 44Table of ContentsÂ The warrants are issued in registered form under the Public Warrant Agreement.Â The warrants may be exercised upon surrender of the warrant certificate on or prior to the expiration date at the offices of the warrant agent, with the exercise form on the reverse side of the warrant certificate completed and executed as indicated, accompanied by full payment of the exercise price (or on a cashless basis, if applicable), by certified or official bank check payable to us, for the number of warrants being exercised. The warrant holders do not have the rights or privileges of holders of Series A Preferred Stock and any voting rights until they exercise their warrants and receive Series A Preferred Stock.Â No fractional shares will be issued upon exercise of the warrants. If, upon exercise of the warrants, a holder would be entitled to receive a fractional interest in a share, we will, upon exercise, round down to the nearest whole number the number of shares of Series A Preferred Stock to be issued to the warrant holder.Â Private Placement WarrantsÂ Except as described in this section, the private placement warrants have terms and provisions that are identical to those of the warrants described above.Â The private placement warrants are not redeemable by us and may be exercisable on a cashless basis. In addition, the $15 Exercise Price Warrants will expire at 5:00 p.m. New York City Time ten years after the consummation our initial business combination. Each whole $15 Exercise Price Warrants entitles the registered holder to purchase one share of Series A Preferred Stock at a price of $15.00 per share.Â If holders of the private placement warrants elect to exercise them on a cashless basis, they would pay the exercise price by surrendering his, her or its warrants for that number of shares of Series A Preferred Stock equal to the quotient obtained by dividing (x) the product of the number of shares of Series A Preferred Stock underlying the warrants, multiplied by the excess of the â€œfair market valueâ€ of Series A Preferred Stock (defined below) over the exercise price of the warrants by (y) the fair market value. The â€œfair market valueâ€ will mean, as of any date, the average last reported sale price of the Series A Preferred Stock as reported during the ten (10) trading day period ending on the trading day prior to such date.Â All Warrants/Warrant AgreementsÂ Our public warrants and private placement warrants are issued in registered form under the Warrant Agreements. The Warrant Agreements provide that in the case of any reclassification or reorganization of the issued and outstanding shares of our common stock the holders of the Warrants shall thereafter have the right to purchase and receive, upon the basis and upon the terms and conditions specified in the Warrants and in lieu of the shares of our common stock immediately theretofore purchasable and receivable upon the exercise of the rights represented thereby, the kind and amount of shares of stock or other securities or property (including cash) receivable upon such reclassification or reorganization.Â Accordingly, after the Business Combination, the Warrants became, pursuant to their terms, exercisable for shares of Series A Preferred Stock instead of shares of our common stock. In addition, upon the occurrence of a Mandatory Conversion Event, the Warrants will once again become, exercisable for shares of our common stock.Â Â 45Table of ContentsÂ In connection with the Business Combination, we amended the Warrant Agreements for the purpose of clarifying the foregoing and curing any ambiguity that may exist in the Warrant Agreements with respect to the treatment of the Warrants upon the conversion of the FGMC common stock to Series A Preferred Stock, and upon a Mandatory Conversion Event of the Series A Preferred Stock. The Warrant Agreements provide that the terms of the Warrants may be amended without the consent of any holder to cure any ambiguity or add or change any provisions with respect to matters or questions arising under the Warrant Agreements as the parties thereto may deem necessary or desirable and that the parties thereto deem shall not adversely affect the rights of the holders of the Warrants. You should review a copy of the Warrant Agreements, and the form of the amendments to the Warrant Agreements, which are filed as an exhibits to the registration statement of which this prospectus is a part, for a complete description of the terms and conditions applicable to the Warrants.Â Certain Anti-Takeover Provisions of Delaware Law and the Amended and Restated Certificate of Incorporation and BylawsÂ We are subject to the provisions of SectionÂ 203 of the DGCL regulating corporate takeovers. This statute prevents certain Delaware corporations, under certain circumstances, from engaging in a â€œbusiness combinationâ€ with:Â Â Â·a stockholder who owns 15% or more of our outstanding voting stock (otherwise known as an â€œinterested stockholderâ€);Â Â Â Â Â·an affiliate of an interested stockholder; orÂ Â Â Â Â·an associate of an interested stockholder, for three years following the date that the stockholder became an interested stockholder.Â A â€œbusiness combinationâ€ includes a merger or sale of more than 10% of the Companyâ€™s assets. However, the above provisions of SectionÂ 203 do not apply if:Â Â·the Companyâ€™s board of directors approves the transaction that made the stockholder an â€œinterested stockholder,â€ prior to the date of the transaction;Â Â Â Â Â·after the closing of the transaction that resulted in the stockholder becoming an interested stockholder, that stockholder owned at least 85% of the Companyâ€™s voting stock outstanding at the time the transaction commenced, other than statutorily excluded shares of common stock; orÂ Â Â Â Â·on or subsequent to the date of the transaction, the initial business combination is approved by the Companyâ€™s board of directors and authorized at a meeting of its stockholders, and not by written consent, by an affirmative vote of at least two-thirds of the outstanding voting stock not owned by the interested stockholder.Â Our authorized but unissued common stock and preferred stock are available for future issuances without stockholder approval and could be utilized for a variety of corporate purposes, including future offerings to raise additional capital, acquisitions and employee benefit plans. The existence of authorized but unissued and unreserved common stock and preferred stock could render more difficult or discourage an attempt to obtain control of the Combined Company by means of a proxy contest, tender offer, merger or otherwise.Â Exclusive forum for certain lawsuitsÂ Our amended and restated certificate of incorporation requires, unless we consent in writing to the selection of an alternative forum, that (i)Â any derivative action or proceeding brought on the Companyâ€™s behalf, (ii)Â any action asserting a claim of breach of a fiduciary duty owed by any director, officer or other employee to the Company or the Companyâ€™s stockholders, (iii)Â any action asserting a claim against the Company, the Companyâ€™s directors, officers or employees arising pursuant to any provision of the DGCL or our amended and restated certificate of incorporation or bylaws, or (iv)Â any action asserting a claim against the Company, the Companyâ€™s directors, officers or employees governed by the internal affairs doctrine may be brought only in the Court of Chancery in the State of Delaware, except any claim (A)Â as to which the Court of Chancery of the State of Delaware determines that there is an indispensable party not subject to the jurisdiction of the Court of Chancery (and the indispensable party does not consent to the personal jurisdiction of the Court of Chancery within ten days following such determination), (B)Â which is vested in the exclusive jurisdiction of a court or forum other than the Court of Chancery or (C)Â for which the Court of Chancery does not have subject matter jurisdiction, as to which the Court of Chancery and the federal district court for the District of Delaware shall have concurrent jurisdiction. If an action is brought outside of Delaware, the stockholder bringing the suit will be deemed to have consented to service of process on such stockholderâ€™s counsel. Although the we believe this provision benefits us by providing increased consistency in the application of Delaware law in the types of lawsuits to which it applies, a court may determine that this provision is unenforceable, and to the extent it is enforceable, the provision may have the effect of discouraging lawsuits against our directors and officers, although our stockholders will not be deemed to have waived compliance with federal securities laws and the rules and regulations thereunder.Â Â 46Table of ContentsÂ Notwithstanding the foregoing, the our amended and restated certificate of incorporation provides that the exclusive forum provision will not apply to suits brought to enforce a duty or liability created by the Exchange Act or any other claim for which the federal courts have exclusive jurisdiction. Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder. Additionally, unless we consent in writing to the selection of an alternative forum, the federal courts shall be the exclusive forum for the resolution of any complaint asserting a cause of action arising under the Securities Act against us or any of our directors, officers, other employees or agents. Any person or entity purchasing or otherwise acquiring any interest in our securities shall be deemed to have notice of and consented to these provisions. We note, however, that there is uncertainty as to whether a court would enforce this provision and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. Section 22 of the Securities Act creates concurrent jurisdiction for state and federal courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder.Â Special meeting of stockholdersÂ Our bylaws provide that special meetings of stockholders may be called only by a majority vote of our board of directors, by its Chief Executive Officer or by its Chairman.Â Advance notice requirements for stockholder proposals and director nominationsÂ Our bylaws provide that stockholders seeking to bring business before the annual meeting of stockholders, or to nominate candidates for election as directors at our annual meeting of stockholders, must provide timely notice of their intent in writing. To be timely, a stockholderâ€™s notice will need to be received by the company secretary at its principal executive offices not later than the close of business on the 90th day nor earlier than the opening of business on the 120th day prior to the anniversary date of the immediately preceding annual meeting of stockholders. Pursuant to Rule 14a-8 of the Exchange Act, proposals seeking inclusion in the annual proxy statement must comply with the notice periods contained therein. Our bylaws also specify certain requirements as to the form and content of a stockholdersâ€™ meeting. These provisions may preclude our stockholders from bringing matters before the annual meeting of stockholders or from making nominations for directors at the annual meeting of stockholders.Â Action by written consentÂ Any action required or permitted to be taken by our common stockholders must be effected by a duly called annual or special meeting of such stockholders and may not be effected by written consent of the stockholders.Â ListingÂ Our common stock is listed on the Nasdaq Capital Market under the symbol â€œICCT.â€Â Transfer Agent and Warrant AgentÂ The transfer agent for our common stock and warrant agent for our warrants is Continental Stock Transfer & Trust Company.Â Â 47Table of ContentsÂ SELLING STOCKHOLDERSÂ The selling stockholders may from time to time offer and sell any or all of the securities set forth below pursuant to this prospectus and any accompanying prospectus supplement. As used in this prospectus, the term â€œselling stockholderâ€ includes the persons listed in the table below, together with any additional selling stockholders listed in a subsequent amendment to this prospectus, and their pledgees, donees, transferees, assignees, successors, designees and others who later come to hold any of the selling stockholdersâ€™ interests in the securities, other than through a public sale. Except for the ownership of the Convertible Notes, the selling stockholders have not had any material relationship with us within the past three years.Â Except as set forth in the footnotes below, the following table sets forth certain information as ofÂ June 11, 2024 regarding the beneficial ownership of the securities by the selling stockholders and the securities being offered by the selling stockholders. The applicable percentage ownership of the common stock is based onÂ 10,257,432 shares outstanding as ofÂ June 11, 2024. The selling stockholders may offer and sell some, all or none of securities.Â Beneficial ownership is determined in accordance with the rules and regulations of the SEC. A person is a â€œbeneficial ownerâ€ of a security if that person has or shares â€œvoting power,â€ which includes the power to vote or to direct the voting of the security, or â€œinvestment power,â€ which includes the power to dispose of or to direct the disposition of the security, or has the right to acquire such powers within 60 days.Â Unless otherwise noted in the footnotes to the following table, and subject to applicable community property laws, the persons and entities named in the table have sole voting and investment power with respect to their beneficially owned securities. Â Selling StockholdersÂ BeneficialOwnershipBefore theOffering(1)Â Number ofSharesBeing OfferedÂ PercentageofOwnershipAfter theOfferingÂ Â Â Â Â Â Â Â Crom Cortana Fund LLC Â 5,384,751(2)5,384,751Â *Â Jefferson Street Capital LLCÂ 4,598,215(3)4,598,215Â *Â Firstfire Global Opportunities Fund, LLCÂ 17,034Â 17,034Â *Â Â * Less than 1%. Â (1)Based on 10,257,432 shares of common stock outstanding as of the date of JuneÂ 11, 2024.(2)Includes up to 5,338,809 shares of common stock issuable upon conversion of the Crom Note and 64,732 shares of common stock issued as February Commitment Shares. John Chen and Liam Sherif each have voting and dispositive power over the shares held by or issuable to Crom Cortana Fund LLC. Messers Chen and Sherif disclaim beneficial ownership over the securities listed except to the extent of their pecuniary interest therein. The principal business address of Crom Cortana Fund LLC is 228 Park Ave S PMB 57033, New York, NY, 10003-1502. (3)Includes up to 4,558,983 shares of common stock issuable upon conversion of the JSC Note and 20,442 shares of common stock issued as February Commitment Shares. Brian Goldberg, Managing Member of Jefferson Street Capital LLC, has sole voting and dispositive power over the shares held by or issuable to Jefferson Street Capital LLC. Mr. Goldberg disclaims beneficial ownership over the securities listed except to the extent of his pecuniary interest therein. The principal business address of Jefferson Street Capital LLC is 720 Monroe Street, Suite C401B, Hoboken, New Jersey 07030.(4)Eliezer Fireman has sole voting and dispositive power over the shares held by FirstFire Global Opportunities Fund, LLC. Mr. Fireman disclaims beneficial ownership over the securities listed except to the extent of his pecuniary interest therein. The principal business address of FirstFire Global Opportunities Fund, LLC is 1040 1st Ave, Ste 190, New York, NY 10022.Â Â 48Table of ContentsÂ PLAN OF DISTRIBUTION Â The selling stockholders will pay all incremental selling expenses relating to the sale of their shares of common stock, including underwritersâ€™ commissions and discounts, brokerage fees, underwriter marketing costs and all reasonable fees and expenses of any legal counsel representing the selling stockholders. We will bear all other costs, fees and expenses incurred in effecting the registration of the shares of common stock covered by this prospectus, including, without limitation, all registration and filing fees, printing and delivery fees, Nasdaq Stock Market listing fees and fees and expenses of our counsel and our accountants.Â The shares of common stock beneficially owned by the selling stockholders covered by this prospectus may be offered and sold from time to time by the selling stockholders. The term â€œselling stockholdersâ€ includes donees, pledgees, transferees or other successors in interest selling securities received after the date of this prospectus from a selling stockholder as a gift, pledge, partnership distribution or other transfer. The selling stockholders will act independently of us in making decisions with respect to the timing, manner and size of each sale. Such sales may be made on one or more exchanges or in the over-the-counter market or otherwise, at prices and under terms then prevailing or at prices related to the then-current market price or in negotiated transactions. The selling stockholders may sell their shares of common stock by one or more of, or a combination of, the following methods:Â Â Â·purchases by a broker-dealer as principal and resale by such broker-dealer for its own account pursuant to this prospectus;Â Â Â Â Â·ordinary brokerage transactions and transactions in which the broker solicits purchasers;Â Â Â Â Â·block trades in which the broker-dealer so engaged will attempt to sell the shares as agent but may position and resell a portion of the block as principal to facilitate the transaction;Â Â Â Â Â·an over-the-counter distribution in accordance with the rules of the Nasdaq Stock Market;Â Â Â Â Â·through trading plans entered into by a selling stockholder pursuant to Rule 10b5-1 under the Exchange Act, that are in place at the time of an offering pursuant to this prospectus and any applicable prospectus supplement hereto that provide for periodic sales of their securities on the basis of parameters described in such trading plans;Â Â Â Â Â·to or through underwriters or broker-dealers;Â Â Â Â Â·in â€œat the marketâ€ offerings, as defined in Rule 415 under the Securities Act, at negotiated prices, at prices prevailing at the time of sale or at prices related to such prevailing market prices, including sales made directly on a national securities exchange or sales made through a market maker other than on an exchange or other similar offerings through sales agents;Â Â Â Â Â·in privately negotiated transactions;Â Â Â Â Â·in options transactions;Â Â Â Â Â·through a combination of any of the above methods of sale; orÂ Â Â Â Â·any other method permitted pursuant to applicable law.Â Â 49Table of ContentsÂ The selling stockholders may also sell securities under Rule 144 under the Securities Act, if available, rather than under this prospectus.Â Broker-dealers engaged by the selling stockholders may arrange for other brokers-dealers to participate in sales. Broker-dealers may receive commissions or discounts from the selling stockholders (or, if any broker-dealer acts as agent for the purchaser of securities, from the purchaser) in amounts to be negotiated, but, except as set forth in a supplement to this prospectus, in the case of an agency transaction not in excess of a customary brokerage commission in compliance with FINRA Rule 2440; and in the case of a principal transaction a markup or markdown in compliance with FINRA IM-2440.Â In connection with the sale of the securities covered hereby, the selling stockholders may enter into hedging transactions with broker-dealers or other financial institutions, which may in turn engage in short sales of the securities in the course of hedging the positions they assume. The selling stockholders may also sell securities short and deliver these securities to close out their short positions, or loan or pledge the securities to broker-dealers that in turn may sell these securities. The selling stockholders may also enter into option or other transactions with broker-dealers or other financial institutions or create one or more derivative securities which require the delivery to such broker-dealer or other financial institution of securities offered by this prospectus, which securities such broker-dealer or other financial institution may resell pursuant to this prospectus (as supplemented or amended to reflect such transaction).Â The selling stockholders and any broker-dealers or agents that are involved in selling the securities may be deemed to be â€œunderwritersâ€ within the meaning of the Securities Act in connection with such sales. In such event, any commissions received by such broker-dealers or agents and any profit on the resale of the securities purchased by them may be deemed to be underwriting commissions or discounts under the Securities Act. We are requesting that each selling stockholder inform us that it does not have any written or oral agreement or understanding, directly or indirectly, with any person to distribute the securities. We will pay certain fees and expenses incurred by us incident to the registration of the securities.Â Because the selling stockholders will or may be deemed to be â€œunderwritersâ€ within the meaning of the Securities Act, they will be subject to the prospectus delivery requirements of the Securities Act, including Rule 172 thereunder. In addition, any securities covered by this prospectus which qualify for sale pursuant to Rule 144 under the Securities Act may be sold under Rule 144 rather than under this prospectus. We are requesting that each selling stockholder confirm that there is no underwriter or coordinating broker acting in connection with the proposed sale of the resale securities by the selling stockholders.Â We intend to keep this prospectus effective until the earlier of (i) the date on which the securities may be resold by the selling stockholders without registration and without regard to any volume or manner-of-sale limitations by reason of Rule 144, without the requirement for us to be in compliance with the current public information requirement under Rule 144 under the Securities Act or any other rule of similar effect or (ii) all of the securities have been sold pursuant to this prospectus or Rule 144 under the Securities Act or any other rule of similar effect. The resale securities will be sold only through registered or licensed brokers or dealers if required under applicable state securities laws. In addition, in certain states, the resale securities covered hereby may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with.Â Â 50Table of ContentsÂ LEGAL MATTERSÂ The validity of the securities offered by this prospectus will be passed upon by ArentFox Schiff LLP, Washington, DC.Â EXPERTSÂ The financial statements of iCoreConnect Inc. as of December 31, 2023 and 2022 and for the years then ended, appearing in this prospectus have been audited by Marcum LLP, an independent registered public accounting firm, as set forth in their report thereon, which includes an explanatory paragraph as to iCoreConnect Inc.'s ability to continue as a going concern,Â Â appearing elsewhere in this prospectus, and are included in reliance upon such report given on the authority of such firm as experts in accounting and auditing.Â WHERE YOU CAN FIND MORE INFORMATIONÂ We have filed a registration statement, of which this prospectus is a part, on Form Sâ€‘1 with the SEC relating to the securities being offered. This prospectus does not contain all of the information in the registration statement and the exhibits included with the registration statement. For further information pertaining to us and the securities to be sold in this offering, you should refer to the registration statement and its exhibits. References in this prospectus to any of our contracts, agreements or other documents are not necessarily complete, and you should refer to the exhibits attached to the registration statement for copies of the actual contracts, agreements or documents. You can read our SEC filings, including the registration statement, on the internet at the SECâ€™s website. The address of that site is http://www. sec. gov.Â We are subject to the informational requirements of the Exchange Act, and, in accordance with the Exchange Act, we file reports, proxy and information statements and other information with the SEC. Such annual, quarterly and special reports, proxy and information statements and other information can be inspected and copied at the locations set forth above. We also make these documents publicly available, free of charge, on our website at www.knowlabs.co. as soon as reasonably practicable after filing such documents with the SEC. Information on, or accessible through, our website is not part of this prospectus.Â Â 51Table of ContentsÂ Â Â Â Â Â Â PageÂ Â Â Â Â Â FINANCIAL STATEMENTS - Â Â Â Â Â Â Â Â Â DECEMBER 31, 2023 AND 2022Â Â Â REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM (PCAOB ID 688;Â Â F-1Â CONSOLIDATEDBALANCE SHEETS AS OF DECEMBER 31, 2023 AND 2022Â Â F-2Â CONSOLIDATEDSTATEMENTS OF OPERATIONS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022Â Â F-3Â CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (DEFICIT) FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022Â Â F-4Â CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022Â Â F-5Â NOTES TO CONSOLIDATED FINANCIAL STATEMENTSÂ Â F-6Â MARCH 31, 2024 AND 2023Â Â Â Condensed Consolidated Balance Sheets as of March 31, 2024 (Unaudited) and December 31, 2023Â Â F-39Â Condensed Consolidated Statements of Operations for the Three Months ended March 31, 2024 and 2023 (Unaudited)Â Â F-40Â Condensed Consolidated Statements of Changes in Stockholdersâ€™ Equity (Deficit) for the Three Months ended March 31, 2024 and 2023 (Unaudited)Â Â F-41Â Condensed Consolidated Statements of Cash Flows for the Three Months Ended March 31, 2024 and 2023 (Unaudited)Â Â F-42Â Notes to Condensed Consolidated Financial StatementsÂ Â F-43Â Â Â 52Table of ContentsÂ REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRMÂ To the Shareholders and Board of Directors of iCoreConnect, Inc. Â Opinion on the Financial StatementsÂ We have audited the accompanying consolidated balance sheets of iCoreConnect, Inc. (the â€œCompanyâ€) as of December 31, 2023 and 2022, the related consolidated statements of operations, changes in stockholdersâ€™ equity (deficit) and cash flows for each of the two years in the period ended December 31, 2023, and the related notes (collectively referred to as the â€œfinancial statementsâ€). Â In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2023, in conformity with accounting principles generally accepted in the United States of America.Â Explanatory Paragraph â€“ Going Concern Â The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As more fully described in Note 3 the Company has a significant working capital deficiency, has incurred significant losses and needs to raise additional funds to meet its obligations and sustain its operations. These conditions raise substantial doubt about the Company's ability to continue as a going concern. Management's plans in regard to these matters are also described in Note 3. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.Â Basis for OpinionÂ These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.Â We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Â Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.Â Critical Audit Matters Â Critical audit matters are matters arising from the current period audit of the financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. We determined that there are no critical audit matters.Â /s/ Marcum LLPÂ Marcum LLPÂ We have served as the Companyâ€™s auditor since 2021.Â New York, NYApril 18, 2024Â Â Â Â Â F-1Table of ContentsÂ iCoreConnect Inc.CONSOLIDATED BALANCE SHEETSÂ Â As ofÂ Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â ASSETSÂ Â Â Â Â CashÂ $1,219,358Â Â $196,153Â Accounts receivable, netÂ Â 563,905Â Â Â 414,809Â Prepaid expenses and other current assetsÂ 1,725,062Â Â Â 480,706Â Total current assetsÂ Â 3,508,325Â Â Â 1,091,668Â Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 202,421Â Â Â 74,194Â Right of use lease asset - operatingÂ Â 1,122,412Â Â Â 944,487Â Software development costs, netÂ Â 903,412Â Â Â 531,061Â Acquired technology, netÂ Â -Â Â Â 79,428Â Customer relationships, netÂ Â 2,980,412Â Â Â 2,350,380Â Forward purchase agreement Â Â 5,484,556Â Â Â -Â Â GoodwillÂ Â 1,484,966Â Â Â 1,484,966Â Total long-term assetsÂ Â 12,178,179Â Â Â 5,464,516Â Â Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $15,686,504Â Â $6,556,184Â Â Â Â Â Â Â Â Â Â LIABILITIES AND STOCKHOLDERSâ€™ EQUITY (DEFICIT)Â Â Â Â Â Â Â Accounts payable and accrued expensesÂ $3,243,338Â Â $2,336,174Â Operating lease liability, current portionÂ Â 241,945Â Â Â 169,417Â Notes payable, current portionÂ Â 4,720,455Â Â Â 4,034,865Â Related party notes payableÂ Â 550,974Â Â Â 244,666Â Deferred revenueÂ Â 119,598Â Â Â 13,847Â Total current liabilitiesÂ Â 8,876,310Â Â Â 6,798,969Â Â Â Â Â Â Â Â Â Â Long-term debt, net of current maturitiesÂ Â 1,420,137Â Â Â 1,449,261Â Operating lease liability, net of current portionÂ Â 945,889Â Â Â 809,458Â Total long-term liabilitiesÂ Â 2,366,026Â Â Â 2,258,719Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIESÂ $11,242,336Â Â $9,057,688Â Â Â Â Â Â Â Â Â Â Commitments and Contingencies (Note 11)Â Â -Â Â Â -Â Â Â Â Â Â Â Â Â Â STOCKHOLDERSâ€™ EQUITY (DEFICIT)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Preferred Stock par value $0.0001; 40,000,000 shares authorized; Issued and Outstanding: 3,755,209 as of December 31, 2023 and 0 as of December 31, 2022Â Â 376Â Â Â -Â Common Stock par value $0.0001; 100,000,000 shares authorized; Issued and Outstanding:Â 10,068,477 as of December 31, 2023 and 6,076,078 as of December 31, 2022Â Â 1,007Â Â Â 608Â Additional paid-in-capitalÂ Â 119,481,543Â Â Â 80,359,848Â Accumulated deficitÂ Â (115,038,758)Â Â (82,861,960)TOTAL STOCKHOLDERSâ€™ EQUITY (DEFICIT)Â Â 4,444,168Â Â Â (2,501,504)Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIES AND STOCKHOLDERSâ€™ EQUIITY(DEFICIT)Â $15,686,504Â Â $6,556,184Â Â The accompanying notes are an integral part of these consolidated financial statementsÂ Â F-2Table of ContentsÂ iCoreConnect Inc.Â CONSOLIDATED STATEMENTS OF OPERATIONSÂ Â For the Years EndedÂ Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â RevenueÂ $8,151,587Â Â $7,987,902Â Cost of salesÂ Â 2,029,145Â Â Â 2,243,253Â Gross profitÂ Â 6,122,442Â Â Â 5,744,649Â Â Â Â Â Â Â Â Â Â ExpensesÂ Â Â Â Â Â Â Selling, general and administrativeÂ Â 15,124,081Â Â Â 9,254,670Â Depreciation and amortizationÂ Â 1,274,963Â Â Â 1,292,085Â Total operating expensesÂ Â 16,399,044Â Â Â 10,546,755Â Loss from operationsÂ Â (10,276,602)Â Â (4,802,106)Â Â Â Â Â Â Â Â Â Â Other expense Â Â Â Â Â Â Â Interest expense Â Â (1,109,388)Â Â (785,406)Finance chargesÂ Â (1,287,916)Â Â (426,419)Change in fair value of forward purchase agreementÂ Â (2,312,116)Â Â -Â Impairment of intangible assetÂ Â (105,676)Â Â -Â Other expenseÂ Â (459,965)Â Â (65,893Â Total other expense Â Â (5,275,061)Â Â (1,277,718)Â Â Â Â Â Â Â Â Â Â Net loss Â Â (15,551,663)Â Â (6,079,824)Â Â Â Â Â Â Â Â Â Â Dividends to common stockholdersÂ Â -Â Â Â (1,794,704)Preferred dividendsÂ Â (368,699)Â Â -Â Net loss attributable to common stockholdersÂ $(15,920,362)Â $(7,874,528)Â Â Â Â Â Â Â Â Â Â Net loss per share, basic and dilutedÂ $(2.17)Â $(1.37)Â Â Â Â Â Â Â Â Â Â Weighted average number of shares, basic and dilutedÂ Â 7,349,541Â Â Â 5,768,249Â Â The accompanying notes are an integral part of these consolidated financial statementsÂ Â F-3Table of ContentsÂ iCoreConnect Inc.Â CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™ EQUITYÂ (DEFICIT)FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â AdditionalÂ Â Â Â Â TotalStockholders'Â Â Â Common stockÂ Â Preferred StockÂ Â Paid InÂ Â AccumulatedÂ Â Equity Â Â Â SharesÂ Â AmountÂ Â SharesÂ Â AmountÂ Â CapitalÂ Â DeficitÂ Â (Deficit)Â Balances at January 1, 2022Â Â Â 167,493,479Â Â $167,493Â Â Â -Â Â $- Â Â $83,633,061Â Â $(82,795,263)Â $1,005,291Â Retroactive application of reverse capitalization (Note 2)Â Â (161,880,406)Â Â (166,932)Â Â Â Â Â Â Â Â Â Â 166,932Â Â Â (10,243,017)Â Â (10,243,017)Balances at January 1, 2022 Â Â 5,613,073Â Â Â 561Â Â Â -Â Â Â - Â Â Â 83,799,993Â Â Â (93,038,280)Â Â (9,237,726)Stock issued for cashÂ Â 191,785Â Â Â 19Â Â Â Â Â Â Â Â Â Â Â 449,981Â Â Â Â Â Â Â 450,000Â Origination fee in convertible debt agreementÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 426,419Â Â Â Â Â Â Â 426,419Â Stock issued for conversion of debtÂ Â 7,620Â Â Â 1Â Â Â Â Â Â Â Â Â Â Â 22,386Â Â Â Â Â Â Â 22,387Â Stock repurchased and cancelled as part of settlementÂ Â (41,890)Â Â (3)Â Â Â Â Â Â Â Â Â Â (99,997)Â Â Â Â Â Â Â (100,000)Exercise of Common Stock OptionsÂ Â 23,459Â Â Â 2Â Â Â Â Â Â Â Â Â Â Â 2,098Â Â Â Â Â Â Â 2,100Â Repurchase of Common Stock WarrantsÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â (45,000)Â Â Â Â Â Â Â (45,000)Stock compensation expenseÂ Â 282,031Â Â Â 28Â Â Â Â Â Â Â Â Â Â Â 1,817,095Â Â Â Â Â Â Â 1,817,123Â Net lossÂ (6,079,824)Â Â (6,079,824)Balances at December 31, 2022Â Â 6,076,078Â Â Â 608Â Â Â -Â Â Â -Â Â Â 86,372,975Â Â Â (99,118,104)Â Â (12,744,521)Â Balances at January 1, 2023 Â Â 181,320,528Â Â Â 181,321Â Â Â -Â Â Â -Â Â Â 86,192,262Â Â Â (88,875,087)Â Â (2,501,504)Retroactive application of reverse capitalization (Note 2)Â Â (175,244,450)Â Â (180,713)Â Â Â Â Â Â Â Â Â Â 180,713Â Â Â (10,243,309)Â Â (10,243,309)Balances at January 1, 2023Â Â 6,076,078Â Â Â 608Â Â Â -Â Â Â - Â Â Â 86,372,975Â Â Â (99,118,396)Â Â (12,744,813)Stock issued for cashÂ Â 1,489,707Â Â Â 149Â Â Â Â Â Â Â Â Â Â Â 2,880,836Â Â Â Â Â Â Â 2,880,985Â Origination fee in convertible debt agreementÂ Â 6,629Â Â Â 1Â Â Â Â Â Â Â Â Â Â Â 1,040,164Â Â Â Â Â Â Â 1,040,165Â Stock issued for conversion of debtÂ Â 1,392,936Â Â Â 139Â Â Â Â Â Â Â Â Â Â Â Â 5,747,358Â Â Â Â Â Â Â 5,747,497Â Stock compensation expenseÂ Â 243,347Â Â Â 24Â Â Â Â Â Â Â Â Â Â Â Â 1,942,012Â Â Â Â Â Â Â 1,942,036Â Issuance of Series A Preferred Stock on mergerÂ Â Â Â Â Â Â Â Â Â 3,782,191Â Â Â 378Â Â Â 17,846,920Â Â Â Â Â Â Â (17,847,298Â)Â Common stock issued on exercise of optionsÂ Â 198,378Â Â Â 20Â Â Â Â Â Â Â Â Â Â Â Â (5,940)Â Â Â Â Â Â (5,920)Conversion of Series A Preferred Stock to Common StockÂ Â 212,842Â Â Â 21Â Â Â (212,842)Â Â (21)Â Â Â Â Â Â Â Â Â Â Â -Â Series A Preferred Stock issued for cashÂ Â Â Â Â Â Â Â Â Â 46,500Â Â Â 5Â Â Â 464,995Â Â Â Â Â Â Â 465,000Â Stock issued for purchase of assets of Preferred DentalÂ Â 40,000Â Â Â 4Â Â Â Â Â Â Â Â Â Â Â Â 399,996Â Â Â Â Â Â Â 400,000Â Modification of warrant agreementÂ 1,987,460Â Â Â Â Â Â Â 1,987,460Â Origination fee on equity line of creditÂ Â 291,259Â Â Â 29Â Â Â Â Â Â Â Â Â Â Â Â 599,971Â Â Â Â Â Â Â 600,000Â Stock issued for the conversion of warrantsÂ Â 117,301Â Â Â 12Â Â Â Â Â Â Â Â Â Â Â Â (3,512)Â Â Â Â Â Â (3,500)Preferred stock issued on exercise of warrantsÂ Â Â Â Â Â Â Â Â Â 139,360Â Â Â 14Â Â Â (14)Â Â Â Â Â Â Â Â -Â Merger transaction costsÂ 208,322Â Â Â Â Â Â Â 208,322Â Net lossÂ (15,920,362)Â Â (15,920,362)Balance at December 31, 2023Â Â 10,068,477Â Â $Â 1,007Â Â Â 3,755,209Â Â $Â 376Â Â $Â 119,481,543Â Â $Â (115,038,758Â Â)Â $Â 4,444,168Â Â The accompanying notes are an integral part of these consolidated financial statementsÂ Â Â F-4Table of ContentsÂ iCoreConnect Inc.Â CONSOLIDATED STATEMENTS OF CASH FLOWSÂ Â Â Â For the years endedÂ Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â CASH FLOWS FROM OPERATING ACTIVITIESÂ Â Â Â Â Net lossÂ $(15,920,362)Â $(6,079,824)Adjustments to reconcile net loss to net cash used in operating activities:Â Â Â Â Â Â Â Â Depreciation expenseÂ Â 17,429Â Â Â 22,521Â Amortization expenseÂ Â 1,257,534Â Â Â 1,269,564Â Finance chargesÂ Â 1,287,916Â Â Â 426,419Â Bad debt expenseÂ Â 158,620Â Â Â 261,717Â Change in value of forward purchase agreementÂ Â 2,312,116Â Â Â -Â Stock compensation expenseÂ Â 1,942,036Â Â Â 1,717,123Â Gain on sale of assetsÂ Â (13,778)Â Â Â -Â Dividend expenseÂ Â 368,699Â Â Â -Â Non-cash interest expenseÂ Â 167,265Â Â Â 603,146Â Impairment of intangible assetsÂ Â 105,676Â Â Â -Â Changes in assets and liabilities:Â Â Â Â Â Â Â Â Accounts receivableÂ Â (307,716)Â Â (47,479)Prepaid expenses and other current assetsÂ Â (1,244,356)Â Â (26,420)Right of use asset, net of lease liabilityÂ Â 31,034Â Â Â 34,386Â Accounts payable and accrued expensesÂ Â 907,164Â Â Â 552,424Â Deferred revenueÂ Â 105,751Â Â Â (6,572)NET CASH USED IN OPERATING ACTIVITIESÂ Â (8,824,972)Â Â (1,272,995)Â Â Â Â Â Â Â Â Â INVESTING ACTIVITIESÂ Â Â Â Â Â Cash portion of consideration paid to acquire Preferred DentalÂ Â (1,559,144)Â Â -Â Investment in forward purchase agreementÂ Â (7,796,672)Â Â -Â Proceeds from sale of assetsÂ Â 28,000Â Â Â -Â Purchases of capital assetsÂ Â (159,878)Â Â (4,153)Additions to capitalized softwareÂ Â (727,021)Â Â (289,812)NET CASH USED IN INVESTING ACTIVITIESÂ Â (10,214,715)Â Â (293,965)Â Â Â Â Â Â Â Â Â FINANCING ACTIVITESÂ Â Â Â Â Â Â Net proceeds from debtÂ Â 7,796,753Â Â Â 3,585,000Â Payments on debtÂ Â (1,235,399)Â Â (2,323,181)Proceeds from issuance of common stockÂ Â 2,881,024Â Â Â 450,000Â Conversion of convertible debt into common stockÂ Â -Â Â Â 22,387Â Proceeds from issuance of series A preferred stockÂ Â 18,312,897Â Â Â -Â Proceeds from exercise of employee stock optionsÂ Â -Â Â Â 2,100Â Effect of merger, net of transactionsÂ Â (7,692,383)Â Â -Â Repurchase of warrants for common stockÂ Â -Â Â Â (45,000)NET CASH PROVIDED BY FINANCING ACTIVITIESÂ Â 20,062,892Â Â Â 1,691,306Â Â Â Â Â Â Â Â Â NET CHANGE IN CASHÂ Â 1,023,205Â Â Â 124,346Â CASH AT BEGINNING OF THE YEARÂ Â 196,153Â Â Â 71,807Â CASH AT END OF THE YEARÂ $1,219,358Â Â $196,153Â Â Â Â Â Â Â Â Â Â SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:Â Â Â Â Â Â Â Â Cash paid during the period for interestÂ $18,750Â Â $696,355Â Stock issued for acquisition of Preferred DentalÂ $400,000Â Â $-Â Stock issued for conversion of notes payableÂ $5,765,656Â Â $22,387Â Â Â Â Â Dividends to Common StockholdersÂ Â -Â Â $Â 1,794,704Â Â The accompanying notes are an integral part of these consolidated financial statementsÂ Â Â F-5Table of ContentsÂ Notes to Consolidated Financial StatementsÂ 1. NATURE OF OPERATIONSÂ iCoreConnect Inc., (the â€œCompanyâ€), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.Â 2. MERGER AND RECAPITALIZATIONÂ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the â€œClosingâ€), the Companyâ€™s certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.Â The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the â€œacquiredâ€ company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.Â Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the â€œPreferred Stockâ€) on a one for one basis.Â Unvested outstanding stock options to purchase shares of Old iCore Common Stock (â€œOld iCore Optionsâ€) granted under the iCoreConnect Inc 2016 Stock Incentive Plan (â€œ2016 Planâ€) converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the â€œExchanged Optionsâ€). Old iCore Options that were vested at the time of the merger converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such options immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â Outstanding warrants to purchase shares of Old iCore Common Stock (â€œOld iCore warrantsâ€) issued and outstanding converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such warrants immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â F-6Table of ContentsÂ The following table details the number of shares of Company Common Stock issued immediately following the consummation of the Business Combination:Â Â Common StockÂ Preferred StockÂ Â Â Â Â Â Â Common stock of FGMC outstanding prior to business combinationÂ Â 8,050,000Â Â Â -Â Less: Redemptions of FGMC common stockÂ Â (6,460,059)Â Â -Â Common stock held by former FGMC shareholdersÂ Â 1,589,941Â Â Â -Â FGMC sponsor sharesÂ Â 1,692,374Â Â Â -Â Underwriter sharesÂ Â 40,250Â Â Â -Â Sponsor shares transferred for servicesÂ Â 2,000Â Â Â -Â Sponsor shares transferred for non-redemptionÂ Â 373,126Â Â Â -Â Shares issued related to extension noteÂ Â 84,500Â Â Â -Â Total FGMC common shares outstanding prior to conversion to preferred stockÂ Â 3,782,191Â Â Â -Â Conversion of existing FGMC common stockholders to new preferred stockÂ Â (3,782,191)Â Â 3,782,191Â Shares issued to Old iCore stockholders for purchase considerationÂ Â 8,095,706Â Â Â -Â Total Â Â 8,095,706Â Â Â 3,782,191Â Â The following table reconciles the elements of the Business Combination to the Companyâ€™s consolidated statement of changes in stockholdersâ€™ equity (deficit):Â Â Â AmountÂ Cash - FGMC trust (net of redemptions)Â $17,002,897Â Cash transferred to Forward Purchase AgreementÂ Â (12,569,810)Gross proceedsÂ Â 4,433,087Â Less: FGMC and Old iCore transaction costs paidÂ Â (4,433,087)Effect of Business Combination, net of redemptions and transaction costsÂ $-Â Â All existing FGMC warrants were converted into Preferred Stock warrants with the same terms and conditions:Â HolderÂ Number of WarrantsÂ Â Strike PriceÂ UnderwriterÂ Â 600,000Â Â $2.00Â Sponsor and InvestorsÂ Â 10,122,313Â Â $11.50Â SponsorÂ Â 1,000,000Â Â $15.00Â Â 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESÂ Basis of Presentation Â The accompanying financial statements are presented in United States dollars and include the accounts of the Companyâ€™s wholly owned subsidiaries, with all intercompany transactions eliminated. They have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States (GAAP). Significant accounting principles followed by the Company and the methods of applying those principles, which materially affect the determination of financial position, results of operations and cash flows are summarized below.Â Going ConcernÂ and LiquidityÂ U. S. GAAP requires management to assess a companyâ€™s ability to continue as a going concern within one year from the financial statement issuance and to provide related note disclosures in certain circumstances. Â The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â For the fiscal year period ended December 31, 2023, the Company generated an operating loss of $10,276,602. In addition, the Company has an accumulated deficit, and net working capital deficit of $115,038,758 and $5,367,985. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. The financing may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern.Â Currently, management continues to develop its healthcare communications system and continues to develop alliances with strategic partners to generate revenues that will sustain the Company. Management will also seek to raise additional funds. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Companyâ€™s customer base and realize increased revenues from signed contracts. The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.Â Fair Value MeasurementsÂ 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 (exit price). ASC 820 established a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement) as follows:Â Level 1 - Observable inputs that reflect quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.Â Â F-7Table of ContentsÂ Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market corroborated inputs.Â Level 3 - Unobservable inputs for which there is little, if any, market activity for the asset or liability being measured. These inputs may be used with standard pricing models or other valuation or internally-developed methodologies that result in managementâ€™s best estimate of fair value.Â The Company utilizes fair value measurements primarily in conjunction with the valuation of assets acquired and liabilities assumed in a business combination. In addition, certain nonfinancial assets and liabilities are to be measured at fair value on a nonrecurring basis in accordance with applicable GAAP. In general, nonfinancial assets including goodwill, other intangible assets and property and equipment are measured at fair value when there is an indication of impairment and are recorded at fair value only when an impairment is recognized.Â As allowed by applicable FASB guidance, the Company has elected not to apply the fair value option for financial assets and liabilities to any of its currently eligible financial assets or liabilities. The Companyâ€™s financial instruments consist of cash, accounts receivable, accounts payable and notes payable. The Company has determined that the book value of its outstanding financial instruments as of December 31, 2023 and 2022, approximated their fair value due to their short-term nature.Â Â Cash Â The Company classifies highly liquid temporary investments with an original maturity of three months or less when purchased as cash equivalents. The Company maintains cash balances at various financial institutions. Balances at United States banks are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk for cash on deposit. Â Accounts Receivable and Allowance for Doubtful AccountsÂ Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of our customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of our customers improves and collections of amounts outstanding commence or are reasonably assured, then we may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of $102,061 and $65,000 as of December 31, 2023 and 2022, respectively. Â Property and Equipment, netÂ Property, equipment, and leasehold improvements are recorded at their historical cost. Depreciation and amortization have been determined using the straight-line method over the estimated useful lives of the assets which are computers and office equipment (3 years) leasehold improvements (5 years), computer software (3 years), vehicles (3 years) and for office furniture and fixtures (4 to 7 years). The cost of repairs and maintenance is charged to operations in the period incurred. Â Â F-8Table of ContentsÂ Software Development Costs and Acquired SoftwareÂ The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â We have determined that technological feasibility for our products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.Â Long-Lived Assets and GoodwillÂ The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During December 31, 2023, the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment of long-lived assets existed. The Company took an impairment of $105,676 and adjusted the value of customer relationships to their fair value.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. During the fourth quarter of 2020, the Company adopted ASU No. 2017-04, Intangibles - Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. This guidance simplifies the accounting for goodwill impairment by removing Step 2 of the goodwill impairment test, which requires a hypothetical purchase price allocation. Goodwill impairment will now be the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of December 31, 2023 the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment existed in the amount of $105,676. The Company adjusted the value of its customer relationships to their fair value. As of December 31, 2023 and December 31, 2022, there is no impairment of the Companyâ€™s Goodwill.Â Revenue RecognitionÂ We have 6 primary sources of revenue as of December 31, 2023 and December 31, 2022:Â Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6.MSaaS softwareÂ Â F-9Table of ContentsÂ 1)Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 2). Insurance verification services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 3)ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 4)Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 5)Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â Â 6)MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â We recognize revenue for our service in accordance with accounting standard ASC 606. Our customers are acquired through our own salesforce and through the referrals from our many state association marketing partners. We primarily generate revenue from multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of our revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of our revenue is 100% in North America.Â Management has determined that it has the following performance obligations related to its products and services: Â multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For the year ended December 31, 2023 and 2022, disaggregated revenues were recurring revenues of Â $7,400,659 and $7,206,156, respectively and non-recurring revenues of $750,928 and $781,746, respectively.Â Â F-10Table of ContentsÂ For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Statement of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Statement of Operations.Â Advertising CostsÂ Advertising costs are reported in general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $614,061 and $525,533 for the years ended December 31, 2023 and 2022, respectively. Â Accounting for Derivative InstrumentsÂ The Company accounts for derivative instruments in accordance with ASC 815, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.Â Â F-11Table of ContentsÂ The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.Â Financial Instruments with Down Round FeaturesÂ With respect to financial instruments, the Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. Whereby ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a down round adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. The Company accounts for instruments with Most Favored Nations (the â€œMFNâ€) terms or conditions similar to that of a down round feature. The impact of such terms or conditions will be accounted for when the event occurs. The Diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.Â Income TaxesÂ The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company's open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.Â Use of EstimatesÂ The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and to the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.Â Â F-12Table of ContentsÂ Net Loss Per ShareÂ Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, and shares issuable on conversion of promissory notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.Â Stock-Based CompensationÂ The Company accounts for share-based compensation costs in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires companies to measure the cost of awards of equity instruments, including stock options and restricted stock awards, based on the grant-date fair value of the award and to recognize it as compensation expense over the employeeâ€™s requisite service period or the non-employeeâ€™s vesting period. An employeeâ€™s requisite service period is the period of time over which an employee must provide service in exchange for an award under a share-based payment arrangement and generally is presumed to be the vesting period. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in additional capital surplus, is recorded as an increase to share capital.Â The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model. The Company estimates the fair value of its common stock using the closing stock price of its common stock on the option grant date. The Company estimates the volatility of its common stock at the date of grant based on its historical stock prices. The Company uses the risk-free interest rate on the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid any cash dividends on its common stock and does not anticipate paying any cash dividends in the foreseeable future. The fair value of shares of restricted stock issued are determined by the Company based on the estimated fair value of the Companyâ€™s common stock.Â Â F-13Table of ContentsÂ Beneficial Conversion Features and WarrantsÂ The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.Â LeasesÂ Â The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.Â The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.Â Related Party TransactionsÂ The Company accounts for related party transactions in accordance with FASB ASC 850, Related Party Disclosures. A party is considered to be related to the Company if the party directly or indirectly or through one or more intermediariesâ€™ controls, is controlled by, or is 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 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. A party which can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests is also a related party.Â Â Â F-14Table of ContentsÂ Business CombinationsÂ Â The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. Â Reportable SegmentsÂ U.S. GAAP establishes standards for reporting financial and descriptive information about a companyâ€™s reportable segments. Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The chief operating decision maker is the Companyâ€™s Chief Executive Officer, who currently reviews the financial performance and the results of operations of the Companyâ€™s operating subsidiaries on a consolidated basis when making decisions about allocating resources and assessing performance of the Company. Accordingly, the Company currently considers itself to be in a single reporting segment for reporting purposes focused on the North American market.Â Â F-15Table of ContentsÂ Recently Issued Accounting PronouncementsÂ AdoptedÂ On January 1, 2023, the Company adopted ASU 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,â€ which requires a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including accounts receivable. The standard replaces the existing incurred credit loss model with the Current Expected Credit Losses (â€œCECLâ€) model. It is required to measure credit losses based on the Companyâ€™s estimate of expected losses rather than incurred losses, which generally results in earlier recognition of allowances for credit losses. Under ASC 326, the Company evaluates specific criteria, including aging and historical write-offs, the current economic condition of customers, and future economic conditions of countries utilizing a consumption index to determine the appropriate allowance for credit losses. The Company completed its assessment of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.Â Â F-16Table of ContentsÂ 4. STOCKHOLDERSâ€™ EQUITYÂ Common StockÂ The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.Â Stock IssuancesÂ During the year ended December 31, 2023, the Company issued 3,992,399 shares of common stock of which 1,489,707 shares of common stock were issued for cash of $2,880,985. The Company issued 212,842 shares of common stock related to the conversion of Series A Preferred Stock, 40,000 shares related to the asset acquisition of Preferred Dental Services, 297,888 shares related to inducements for financing agreements, 243,347 shares for stock-based compensation and 1,708,615 shares related to the conversion of debt, warrants and options. Â During the year ended December 31, 2022, the Company issued 13,827,049 shares of common stock. of whichÂ 5,722,844 shares of common stock were issued for cash of $450,000. The Company also issued 227,368 shares of common stock for the conversion of $22,387 of convertible debt. 700,000 shares of common stock were issued for the exercise of common stock options for a value of $2,100. 8,426,837 shares of common stock were issued related to stock-based compensation for a value of $1,817,123. The Company also repurchased and cancelled 1,250,000 shares of common stock with a value of $100,000.Â Preferred StockÂ The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:Â Â Â F-17Table of ContentsÂ Â â€¢The conversion price (â€œConversion Priceâ€) for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.Â Â Â Â â€¢The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.Â Â Â Â â€¢From and after the date of the issuance of any shares of Preferred Stock, dividends shall accrue at the rate per annum of 12% of the original issue price for each share of Preferred Stock, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments).Â Â Â Â â€¢Dividends shall accrue from day to day and shall be cumulative and shall be payable within fifteen (15) business days after the end of the Companyâ€™s second quarter, which is June 30, commencing with the quarter ending June 30, 2024 to each holder of Preferred Stock as of such date.Â Â Â Â â€¢From the Closing of the Business Combination until the second anniversary of the date of the original issuance of the Preferred Stock, the Company may, at its option, pay all or part of the accruing dividends on the Preferred Stock by issuing and delivering additional shares of Preferred Stock to the holders thereof.Â Â Â Â â€¢The Company shall not declare, pay, or set aside any dividends on shares of any other class or series of capital stock of the Company, unless the holders of the iCoreConnect Preferred Stock then outstanding shall first receive dividends due and owing on each outstanding share of iCoreConnect Preferred Stock.Â Â Â Â â€¢In the event of any liquidation, dissolution or winding up of the Company, the holders of shares of Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders an amount per share equal to the greater of (i) one times the applicable original issue price, plus any accrued and unpaid dividends, and (ii) such amount as would have been payable had all shares of Preferred Stock been converted into the Companyâ€™s Common Stock pursuant to the following paragraph immediately prior to such liquidation, dissolution or winding up, before any payment shall be made to the holders of the Companyâ€™s Common Stock.Â Â Â Â â€¢Each share of Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into such number of fully paid and non-assessable shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion, subject to adjustment.Â Â Â Â â€¢After 24 months from the Closing of the Business Combination, in the event the closing share price of the Companyâ€™s Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.Â Â Â Â â€¢Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.Â During the year ended December 31, 2023 the Company issued 46,500 Series A Preferred stock for $465,000 in cash and 139,360 Series A Preferred stock on the cashless conversion of 174,200 Series A Preferred Stock $2.00 warrants for no proceeds.Â During the year ended December 31, 2023, 212,842 shares of Series A Preferred stock were converted into shares of Common Stock on a one for one basis.Â Â F-18Table of ContentsÂ Common Stock OptionsÂ As part of the merger, the Companyâ€™s 2016 Long Term Incentive Plan was cancelled and replaced with the 2023 Stock Plan (â€œIncentive Planâ€) which is administered by the Companyâ€™s Board of Directors Compensation Committee. The Incentive Plan had an initial authorized equity pool of 1,187,790. As of December 31, 2023 there are 411,462 equity grants available under the Incentive Plan.Â Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the year ended December 31, 2023 and 2022 are presented below:Â 2022 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â AggregateIntrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2022Â Â 1,094,005Â Â $3.58Â Â Â 9.8Â Â $-Â GrantedÂ Â 10,054Â Â $3.58Â Â Â 9.0Â Â -Â ExercisedÂ Â (23,459)Â Â -Â Â Â 5.5Â Â Â -Â ForfeitedÂ Â (335)Â $4.48Â Â Â 6.2Â Â Â -Â Balance Outstanding - December 31, 2022Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â Exercisable - December 31, 2022Â Â 311,049Â Â $3.58Â Â Â 8.8Â Â $-Â Â 2022 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2022Â Â 1,034,856Â Â $3.58Â Â Â 9.8Â GrantedÂ Â 10,054Â Â $4.48Â Â Â 9.0Â VestedÂ Â (275,359)Â $-Â Â Â 8.3Â Forfeited/expiredÂ Â (335)Â $4.13Â Â Â 9.0Â Nonvested - December 31, 2022Â Â 769,216Â Â $3.58Â Â Â 8.8Â Â 2023 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2023Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â Â Â -Â ExercisedÂ Â (310,881)Â Â 3.62Â Â Â 7.6Â Â Â Â Â ForfeitedÂ Â (502)Â $2.81Â Â Â 7.8Â Â Â Â Â Balance Outstanding - December 31, 2023Â Â 776,328Â Â $3.74Â Â Â 8.0Â Â $-Â Exercisable - December 31, 2023Â Â 381,256Â Â $3.72Â Â Â 7.9Â Â $-Â Â 2023 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2023Â Â 769,216Â Â $3.58Â Â Â 8.8Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â VestedÂ Â (381,256)Â $3.72Â Â Â 7.9Â ForfeitedÂ Â (334)Â Â 4.13Â Â Â 9.0Â Nonvested - December 31, 2023Â Â 395,072Â Â $3.76Â Â Â 8.0Â Â As part of the merger all vested options as of August 25, 2023 totaling 310,881 were converted on a cashless basis into 198,378 shares of common stock.Â As of December 31, 2023, total unrecognized compensation cost related to unvested stock options was approximately $1.5 MM. Â Â F-19Table of ContentsÂ Restricted Stock CompensationÂ On December 31, 2022, the Companyâ€™s Board of Directors approved the grant of 250,000 restricted share of common stock to each of the Directors of the Company, for services rendered during 2021 and 2022, all of which vested on December 31, 2022. Compensation expense related to this grant for the year 2022 was $122,375 based upon fair value of our common stock of $0.089 per share. The Companyâ€™s Board of Directors also approved the granting of restricted shares of common stock for employee performance related to 2021 performance with a fair value of $160,645. The Board also approved on January 3, 2023 4,000,000 shares of restricted stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.Â In April 2023, the Companyâ€™s Board of Directors approved the granting of 81,267 restricted shares of common stock for employee performance related to 2022 performance with a fair value of $312,761. Â In April 2023, the Companyâ€™s Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member and an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. The Company has recorded an expense of $394,168 for the year ended December 31, 2023.Â Common Stock WarrantsÂ The Company typically issues warrants to individual investors and institutions to purchase shares of the Companyâ€™s Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.Â In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.Â During the year ended December 31, 2023, the Company issued 45,129 Common Stock Warrants.Â During the year ended December 31, 2022, the Company issued 536,175 Common Stock Warrants. In addition, the Company purchased 1,278 common stock warrants issued to a lender in 2019 as part of a Note Payable that had been fully satisfied in 2020. These warrants include anti-dilutive provisions and as such resulted in an additional 28,883 warrants that were to be issued at a strike price of $0.15. The Company purchased these warrants at their restated strike price for $45,000.Â During the year ended December 31, 2022, the Company issued 13,158 Common Stock Warrants in connection with issuances of promissory notes, of which 1,424 were issued to related parties. These warrants were designated Common Stock Warrants with an initial term of 5 years and an exercise price of $0.60 and $0.75 and contained no down round provisions. The Company may not effect, and a holder will not be entitled to, convert the Common Stock Warrants, which, upon giving effect to such conversion or exercise, would cause the aggregate number of shares of common stock beneficially owned by the Purchaser (together with its affiliates) to exceed 4.99%. The Company issued convertible debt in December 2022 at a price of $2.39 thereby affecting the down round provision on 659,585 warrants with a trigger price that is lower than $0.30 for any equity instrument issued. As such the Company has recorded a charge of $1,794,704 as a Dividend to Common Stockholders reflecting the increase in value of shares to be received by the warrant holder along with an increase in 366,331 warrants issuable to these holders for a total of 1,014,791 warrants at a new exercise price of $2.39.Â On May 18, 2023 the Company determined that it not had not properly accounted for certain warrants issued by the Company in 2021 with provisions (the â€œdown round provisionsâ€) that required the lowering of the exercise price of the warrant and a proportionate increase in the number of shares underlying the warrants upon the issuance of new securities at a price per shares that is lower than the exercise price of the original warrant as per ASU 2017-11. The Company did not properly account for such down round provisions when the criteria for revaluation was met. The down round provisions require the Company to record a non-cash charge for the incremental fair value of the additional shares to be issued upon the occurrence of the triggering event which is $1,794,704 for the year ended December 31,2022.Â Â F-20Table of ContentsÂ As part of the Merger, all outstanding warrants as of August 25, 2023 totaling 368,368 were converted on a cashless basis into 117,301 shares of common stock. As of December 31, 2023, the number of shares issuable upon exercise of the Common Stock Warrants was 45,129 shares.Â Â Â Warrant Shares OutstandingÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining LifeÂ Â Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Outstanding - December 31, 2021Â Â 648,461Â Â $3.88Â Â Â 4.40Â Â $-Â GrantedÂ Additions including Down Round featureÂ Â 379,492Â Â Â 2.39Â Â Â 3.40Â Â Â -Â Forfeited/expiredÂ Â -Â Â $-Â Â Â -Â Â Â -Â Outstanding - December 31, 2022Â Â 1,027,953Â Â $3.88Â Â Â 3.45Â Â Â Â Â GrantedÂ Â 45,129Â Â Â 2.09Â Â Â 5.00Â Â Â -Â Â Â Â ExercisedÂ Â (368,368)Â Â 3.88Â Â Â 2.78Â Â Â -Â CancelledÂ Â (659,585)Â $3.88Â Â Â 2.78Â Â Â -Â Outstanding - December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.80Â Â $-Â Â Preferred Stock WarrantsÂ As part of the Merger, the Company assumed the following preferred stock warrants:Â $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â -Â Â Â -Â Â Â -Â Â Â -Â GrantedÂ Â 600,000Â Â Â 2.00Â Â Â 10.0Â Â Â -Â ExercisedÂ Â (174,200)Â Â 2.00Â Â Â 9.8Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â Â During 2023 there was a modification of the $2.00 warrant agreements which were issued in conjunction with the merger and classified as a derivative liability in the amount of $1,987,460. In September 2023 the warrants were modified and as a result are no longer considered a derivative liability and classified as equity.Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 10,122,313Â Â 11.50Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â Â $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 1,000,000Â Â 15.00Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $15.00Â Â Â 9.7Â Â $-Â Â Â F-21Table of ContentsÂ Equity Line of CreditÂ In January 2021 Old iCore and one of its Convertible Debt Holders entered into a Purchase Agreement for up to $5,000,000 shares of the Companyâ€™s common stock for 24 months. The purchase price of the stock will be at 75% of the lowest individual daily weighted average price of the past five (5) trading days with the amount to be drawn down as the lesser of $250,000 or 300% of the average shares traded for the ten (10) days prior to the Closing Request Date with a minimum $25,000 put allowance. As part of the agreement, the Company issued 8,378 shares of common stock as a commitment fee. In January 2022 the Company exercised this equity line of credit of an aggregate amount of $350,000 in exchange for 158,273 shares of common stock. The balance available as of December 31, 2022, to draw on the equity line of credit after the draw was $4,650,000. This line expired in January 2023.Â On September 12, 2023, the Company entered into a purchase agreement with Arena Business Solutions Global SPC II, Ltd (â€œArenaâ€), pursuant to which Arena has committed to purchase up to $40 million of the Companyâ€™s common stock, at the Companyâ€™s direction from time to time, subject to the satisfaction of the conditions. Such sales of Common Stock are subject to certain limitations, and may occur from time to time at the Companyâ€™s sole discretion over the approximately 36-month period commencing on the date of the Purchase Agreement subject to registration with the Securities and Exchange Commission. The Company may direct Arena to purchase amounts of its Common Stock under the Purchase Agreement that the Company specifies from time to time in a written notice (an â€œAdvance Noticeâ€) delivered to Arena on any trading day up to the Commitment Amount. The maximum amount that the Company may specify in any one Advance Notice is equal to the following: (A) if the Advance Notice is received by 8:30 A.M. Eastern time, then the maximum amount that the Company may specify is equal to the lesser of (i) an amount equal to 40% of the average Daily Value Traded of the Common Stock of the ten trading days immediately preceding such Advance Notice, or (ii) $20.0 million; and (B) if the Advance Notice is received after 8:30 A.M. Eastern Time but prior to 10:30 A.M. Eastern Time, then the maximum amount that the Company may specify in an Advance Notice is equal to the lesser of: (i) an amount equal to 30% of the average Daily Value Traded of the Common Stock on the ten trading days immediately preceding such Advance Notice, or (ii) $15.0 million. For these purposes, â€œDaily Value Tradedâ€ is the product obtained by multiplying the daily trading volume of the Companyâ€™s Common Stock on Nasdaq during regular trading hours, as reported by Bloomberg L.P., by the VWAP (as defined in the Purchase Agreement) for that trading day. Subject to the satisfaction of the conditions under the Purchase Agreement, the Company deliver Advance Notices from time to time, provided that the Pricing Period for all prior advances has been completed. For these purposes, â€œPricing Periodâ€ means one trading day, as notified by the Company to Arena in the applicable Advance Notice, commencing on the date of the Advance Notice. The purchase price of the shares of Common Stock will be equal to 97% of the simple average of the daily VWAP of the Common Stock during the Pricing Period.Â Unless earlier terminated as provided in the Purchase Agreement, the Purchase Agreement will terminate automatically on the earliest to occur of: (i) the first day of the month next following the 36-month anniversary of the date of the Purchase Agreement; and (ii) the date on which Arena shall have purchased shares of Common Stock under the Purchase Agreement for an aggregate gross purchase price equal to Commitment Amount under the Purchase Agreement. The Company has the right to terminate the Purchase Agreement at any time, at no cost or penalty, upon five trading daysâ€™ prior written notice to Arena, provided that there are no outstanding Advance Notices the shares of Common Stock under which have not yet been issued. The Company and Arena may also terminate the Purchase Agreement at any time by mutual written consent.Â As consideration for Arenaâ€™s irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total ofÂ Â 291,259 shares of Common Stock equaling $600,000 (the â€œCommitment Fee Sharesâ€) based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.Â As of December 31, 2023, the Company exercised this equity line of credit of an aggregate amount of $2,940,985 in exchange for 1,308,741 shares of Common Stock. The balance available as of December 31, 2023, to draw on the equity line of credit after the draw was $37,059,015 and is subject to shareholder approval for the issuance of additional shares.Â On February 14, 2024, this agreement was terminated. Refer to Note 13- Subsequent Events for additional details.Â Â F-22Table of ContentsÂ Â 5. PROPERTY AND EQUIPMENT, NETÂ Property and equipment, net consists of the following:Â Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Furniture and fixturesÂ $92,821Â Â $69,840Â Leasehold improvementsÂ Â 42,493Â Â Â 30,298Â EquipmentÂ Â 22,240Â Â Â 22,240Â VehiclesÂ Â -Â Â Â 32,000Â Computer softwareÂ Â 124,702Â Â Â -Â Â Â $282,256Â Â $154,378Â Less accumulated depreciationÂ Â (79,835)Â Â (80,184)Â Â $202,421Â Â $74,194Â Â Depreciation expense on property and equipment for the years ended December 31, 2023 and 2022, were $17,429 and $22,521, respectively. In 2023 the Company sold its vehicles for a gain of $13,778 and a recovery of depreciation expense of $17,778.Â 6. GOODWILL AND OTHER INTANGIBLE ASSETS, NETÂ The following table sets forth the changes in the carrying amount of goodwill for the year ended December 31, 2023 and 2022:Â Â Â TotalÂ Balance at December 31, 2021Â $1,484,966Â 2022 activityÂ Â -Â Balance at December 31, 2022Â Â 1,484,966Â 2023 activityÂ Â -Â Balance at December 31, 2023Â $1,484,966Â Â The following table sets forth the gross carrying amounts and accumulated amortization of the Companyâ€™s intangible assets as of December 31, 2023 and 2022:Â Â Â Gross CarryingAmountÂ Â Â Â ImpairmentÂ Â Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets at January 1, 2021Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,014,490Â Â Â -Â Â $(2,483,429)Â $531,061Â Customer relationshipsÂ Â 3,713,434Â Â Â -Â Â Â (1,363,054)Â Â 2,350,380Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,447,758)Â Â 79,428Â Total definite-lived intangible assets at December 31, 2022Â $8,255,110Â Â $-Â Â $(5,294,241)Â $2,960,869Â Capitalized softwareÂ Â 3,741,511Â Â Â -Â Â Â (2,838,099)Â Â 903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â $10,541,275Â Â $(105,676)Â $(6,551,775)Â $3,883,824Â Â Â F-23Table of ContentsÂ Amortization expense of intangible assets was $1,257,534 and $1,269,564, respectively, for the years ended December 31, 2023 and 2022. The Companyâ€™s amortization is based on no residual value using the straight-line amortization method as it best represents the benefit of the intangible assets. Â The following table sets forth the weighted-average amortization period, in total and by major intangible asset class:Â Asset ClassÂ Weighted-Average Amortization periodÂ Capitalized softwareÂ Â 3.2 yearsÂ Customer relationshipsÂ Â 4.7Â yearsÂ Â As of December 31, 2023, assuming no additional amortizable intangible assets, the expected amortization expense for the unamortized acquired intangible assets for the next five years and thereafter was as follows:Â Â Â EstimatedÂ 2024Â $1,357,783Â 2025Â $1,357,783Â 2026Â $1,087,976Â 2027Â $80,282Â Â 7. FORWARD PURCHASE AGREEMENTÂ On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the â€œFPAâ€) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the â€œPurchaserâ€).Â In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the â€œForward Purchase Sharesâ€) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMCâ€™s most recently filed periodic report (the â€œPrepaid Forward Purchase Priceâ€).Â In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Companyâ€™s Common Stock underlying the Preferred Stock, the â€œPurchased Sharesâ€).Â Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be â€œCommitment Sharesâ€ and the remaining Purchased Shares were deemed to be â€œPrepaid Forward Purchase Sharesâ€.Â Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMCâ€™s trust account, a cash amount (the â€œPrepayment Amountâ€) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the â€œRedemption Priceâ€). The Redemption Price was $10.69.Â Â Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: Â Â Â·the occurrence of a â€œRegistration Failureâ€ (as defined in the FPA), andÂ Â Â Â Â·the date that is twelve months after the closing of the Business Combination (the â€œMaturity Dateâ€), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the â€œPayment Dateâ€), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.Â Â F-24Table of ContentsÂ Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.Â The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The â€œReference Priceâ€ will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the â€œFloorâ€) unless in the Companyâ€™s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.Â The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof.Â 8. DEBTÂ Â Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â (1)Convertible Note bearing interest at 12% due May, 2023Â $-Â Â $578,802Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 1,012,500Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 506,250Â (3)Note bearing interest at 18% due October 1, 2026Â Â 27,540Â Â Â 32,752Â (4)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,988,793Â Â Â 1,960,965Â (5)Promissory Note bearing interest at 14%, due January 15, 2023Â Â -Â Â Â 50,892Â (6)Promissory Note bearing interest at 14%, due September 1, 2023Â Â -Â Â Â 329,227Â (7)Promissory Note bearing interest at 15%, due January 25, 2023Â Â -Â Â Â 509,145Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,490Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,547Â (9)Convertible Note bearing interest at 15% due March 2024Â Â -Â Â Â -Â (10)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â Â (11)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â Â (12)Convertible Note bearing interest at 15% due July 24, 2024Â Â -Â Â Â -Â (13)Promissory Note bearing interest at 12%, due October 31, 2023Â Â 38,609Â Â Â -Â (14)Convertible Note bearing interest at 12% due May 13, 2024Â Â 388,380Â Â Â Â Â (15)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 569,391Â Â Â -Â (15)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 574,961Â Â Â Â Â (16)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,722Â Â Â Â Â (17)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,509Â Â Â Â Â (14)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 114,781Â Â Â Â Â (2)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 473,743Â Â Â Â Â (18)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,000,000Â Â Â Â Â Â Â Total notes payableÂ Â 6,337,429Â Â Â 5,491,570Â Â Â Less: Unamortized debt discountsÂ Â Â -Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â Â (196,837)Â Â Â (7,444)Â Â Â Total notes payable, net of financing costsÂ Â Â 6,140,592Â Â Â Â 5,484,126Â Â Less current maturitiesÂ Â (4,720,455)Â Â (4,034,865)Â Total Long-Term DebtÂ $1,420,137Â Â $1,449,261Â Â Â F-25Table of ContentsÂ 1.In April 2021, the Company signed a $500,000 convertible promissory note with a maturity date twelve months after issuance and received in exchange $500,000. An interest charge of 12% per annum shall accrue and be paid on the maturity date. The note is convertible into the Companyâ€™s Common Stock at a fixed conversion price of $0.10 per common share based on Old iCore common share value. The Company has right of prepayment. The note holder is limited to receive upon conversion no more than 4.99% of the issued and outstanding Common Stock at the time of conversion at any one time. The Company also issued to the Holder 788,000 restricted shares of the Companyâ€™s Common Stock and a warrant to purchase 87,132 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.60 per share for the first 43,566 Warrant Shares and $0.75 for the next 43,566 Warrant Shares. In August 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 108,915 warrants being issued and the strike price repriced to $0.30 for all 196,047 warrants. In December 2022, the down round provision in the Warrant Agreement was triggered again resulting in an additional 49,012 warrants to be issued and the strike price repriced to $0.24 for all 245,059 warrants.Â At Maturity this note was renegotiated and term extended to June 2023 for an additional principal consideration of $55,400 under the same interest rate and conditions as the matured note. This note and accrued interest was converted in January 2023 for 202,343 shares of Common Stock. In May 2023 the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 43,566 exercisable at $0.60 and 43,566 exercisable at $0.75. As part of the Merger, the warrants were converted on a cashless basis into 28,621 shares of Common Stock.Â Â 2.In August 2021, the Company signed a $1,000,000 and $500,000 promissory note with a maturity date 24 months after issuance. An interest charge of 15% per annum shall accrue and be paid monthly. The Company also issued to the Holder 33,513 restricted shares of the Companyâ€™s Common Stock and 50,269 cash Warrant Shares with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.75 per share. In December 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 75,403 warrants being issued and the strike price repriced to $0.30 for all 125,672 warrants. In December 2022 the down round provision in the Warrant Agreement was triggered again resulting in an additional 31,418 warrants being issued and the strike price repriced to $0.30 for all 157,090 warrants. In May the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 50,269 exercisable at $0.75. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger these notes totalling $1,500,000Â along with outstanding interest of $nilÂ was converted on August 25, 2023 into 173,339 common shares and the warrants were converted on a cashless basis into 28,621 shares of Common Stock.Â In August 2023, the Company agreed to a Satisfaction Agreement in conjunction with the conversion of debt in the amount of $1,500,000 to be done at the time of Merger. The Satisfaction Agreement provides that the Company would provide the equity holder cash proceeds on the difference between the proceeds from the sale of stock and the face value of debt up to $1,500,000 subject to certain selling limitations on or before August 2024. The lender sold $1,000,000 worth of stock for a net return of $526,257 and invoked the Satisfaction Agreement in October 2023. In December 2023, the Company and lender agreed to enter into a new Convertible Promissory Note in the amount of $473,743 with a maturity of six months after issuance. An interest rate of 12% per annum shall accrue and be paid on maturity. The Note and accrued interest is convertible at $1.24 per share into the Companyâ€™s Common Stock.Â Â 3.In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.Â Â 4.On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. In December 2023 the Company and the secured lender entered into a Forbearance Agreement whereby the Company will be required to provide additional reporting weekly and monthly reporting, pay a forbearance fee of $300,000 which would be applied to outstanding interest and fees, along with other customary requests in exchange for a forbearance and the adjustment of the loan to interest only till July 2024. Â Â F-26Table of ContentsÂ 5.In April 2022, the Company signed a $50,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same term with a maturity of three (3) months. The promissory note is subordinated to the Companyâ€™s senior lender. This note was fully repaid in March 2023.Â 6.In April 2022, the Company signed a $300,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same terms with a maturity of date of six (6) months.Â Â In March 2023, the term of this note was extended to September 1, 2023.The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $300,000 along with outstanding interest of $55,693Â was converted on August 25, 2023 into 41,104 common shares.Â 7.In July 2022, the Company signed a $500,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 15% per annum. The note is callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. This note was fully repaid in March 2023.Â Â 8.In August 2022, the Company signed two $250,000 unsecured promissory notes with a maturity date six (6) months after issuance with an interest charge of 15% per annum to the same investor in 14 and 9. The notes are callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. In March 2023, the term of these notes were extended to September 1, 2023.The promissory notes are subordinated to the Companyâ€™s senior lenders. As part of the Merger these notes with principal balance totalling $500,000Â along with outstanding interest of $nilÂ was converted on August 25, 2023 into 57,780Â common shares.Â Â 9.In March 2023, the Company entered into a twelve (12) month ConvertibleÂ Secured Promissory Note (â€œNoteâ€). The Note is for $2,500,000 with $500,000 paid to the Holder on issuance for net proceeds of $2,000,000. The Note carries and interest of 15% per annum which can be paid in cash or kind and it is convertible either into the Companyâ€™s Common Stock after six months from date of issuance at $0.10 per share, or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination. Â As a condition of the Note all existing outstanding Notes maturing before September 1, 2023 had their term extended to September 1, 2023. In addition, all vested option holders and all warrant holders were provided with a cashless purchase option at time of the Business Combination. The Note is superior to all notes in terms of security except of our Senior Secured Note Payable. In May 2023 all warrant holders with down round provisions provided a waiver to the potential down round triggering event on any conversion issuance. As part of the Merger this note with principal balance of $2,500,000 along with outstanding interest of $115,535 was converted on August 25, 2023 into 876,522Â common shares.Â Â F-27Table of ContentsÂ 10.In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $77,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders.Â As part of the Merger the principal of $77,000 along with outstanding interest of $2,074 was converted on August 25, 2023 into 9,138Â common shares.Â Â 11.In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $6,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $6,000 along with outstanding interest of $162Â was converted on August 25, 2023 intoÂ 712Â common shares.Â Â 12.In July 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $40,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $40,000Â along with outstanding interest of $412Â was converted on August 25, 2023 into 4,670 common shares.Â Â 13.In September 2023 the Company entered into a sixty-day Promissory Note (â€œNoteâ€) in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Companyâ€™s senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The promissory note is subordinated to the Companyâ€™s senior lendersÂ Â F-28Table of ContentsÂ 14.In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04.Â The value of the warrants ofÂ 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 15.In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.58 or $1.90. In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 16.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 17.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 18.In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Companyâ€™s senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.Â Â 9. INCOME TAXESÂ The Company has incurred net losses since inception. As of December 31, 2023, the Company had cumulative federal net operating loss carryforwards of approximately $27,559,000 which are available to be carried forward indefinitely and federal net operating loss carryforwards of approximately $62,985,000 which at the latter date may be carried forward for tax years ending through December 31, 2038.Â As of December 31, 2023, the Company had cumulative state net operating loss carryforward of approximately $5,900,000 which will begin expiring in 2031 if not utilized prior to then. Utilization of NOL carryforwards may be limited under various sections of the Internal Revenue Code depending on the nature of the Companyâ€™s operations. The Companyâ€™s income tax returns are subject to examination by the Internal Revenue Service and applicable state taxing authorities, generally for a period of three years from the date of filing.Â Â F-29Table of ContentsÂ Deferred taxes comprise the following as of December 31, 2023 and 2022:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Net Operating LossesÂ $19,676,000Â Â $Â 14,849,000Â Intangible assetsÂ Â Â 926,000Â Â Â 74,000Â Stock-based compensation-nonqualifiedÂ Â 433,000Â Â Â 418,000Â Property and equipmentÂ Â Â (12,000)Â Â (140,000)Allowance for bad debtsÂ Â 25,000Â Â Â -Â Forward purchase agreementÂ Â Â 562,000Â Â Â Â -Â Organizational costsÂ Â 224,000Â Â Â 195,000Â ROU lease liabilityÂ Â 289,000Â Â Â -Â Net Deferred Tax AssetÂ Â 22,123,000Â Â Â 15,396,000Â Â Â Â Â Â Â Â Â Â ROU lease assetÂ Â (273,000)Â Â -Â Total Deferred Tax LiabilityÂ Â (273,000)Â Â -Â Â Â Â Â Â Â Â Â Â Valuation AllowanceÂ $(21,850,000)Â $(15,396,000)Â Â Â Â Â Â Â Â Â Reconciliation of the effective income tax rate to the federal statutory rate:Â Â Â Â Â Â Â Â Federal Income Tax RateÂ Â 21%Â Â 21%Permanent DifferencesÂ Â (3)%Â Â (2)State Taxes, netÂ Â 0%Â Â 3Â Cumulative adjustmentsÂ Â Â 23%Â Â Â Â Â Change in valuation allowance including the effect of the rate changeÂ Â (41)%Â Â (22)%Effective income tax rateÂ Â 0%Â Â 0%Â 10. CONCENTRATION OF CREDIT RISKÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At times, such cash may be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) insurance coverage limit of $250,000 per depositor. As a result, there could be a concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes that the receivable credit risk exposure is limited.Â The Company has historically provided financial terms to customers in accordance with what management views as industry norms. Access to the Companyâ€™s software products usually requires immediate payment but can extend several months under certain circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering such factors as economic conditions and each customerâ€™s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were otherwise unable to make payments in accordance with managementâ€™s expectations, we might have to increase our allowance for doubtful accounts, modify their financial terms and/or pursue alternative collection methods.Â The Company has no significant customers (greater than 10% of total revenue) in its 2023 and 2022 revenue. The Company has accounts receivable concentration with one customer in 2023 representing 25% and two customers with concentrations of 12% and 11% respectively of total accounts receivables outstanding as of December 31, 2023 and one customers that represent 31% of accounts receivable outstanding as of December 31, 2022.Â Â F-30Table of ContentsÂ 11. COMMITMENTS AND CONTINGENCIESÂ (A) LEASE COMMITMENTSÂ On September 22, 2021, the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term.Â Â The Company signed a three-year lease agreement for approximately 2,100 square feet of office space located in Concord, NC on July 16, 2020. In August 2023, the Company extended its lease for another year on similar terms and conditions as its current lease.Â With the acquisition of Advantech, the Company signed a two-year lease on May 12, 2021, for an office in Scottsdale, AZ. Â In May 2023, the Company extended its lease for an additional 24 months for this location beginning July 1, 2023 under similar terms and conditions as its current lease.Â As of December 31, 2023, undiscounted future lease obligations for the office space are as follows:Â Lease Commitmentsas of December 31, 2023Less than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $369,849Â Â $1,059,423Â Â $89,038Â Â $1,518,310Â Â Lease costs for the year ended December 31, 2023 were $347,910 and cash paid for amounts included in the measurement of lease liabilities for the year ended December 31, 2023 were $40,412. As of December 31, 2023, the following represents the difference between the remaining undiscounted lease commitments under non-cancelable leases and the lease liabilities:Â Undiscounted minimum lease commitmentsÂ $1,518,310Â Less: Imputed InterestÂ Â (330,476)Lease liabilitiesÂ $1,187,834Â Â Â F-31Table of ContentsÂ (B) EMPLOYMENT AGREEMENTS WITH NAMED EXECUTIVE OFFICERSÂ Chief Executive OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Robert McDermott, pursuant to which he agreed to serve as our Chief Executive Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. McDermottâ€™s agreement provided for an initial annual base salary of $500,000.Â Mr. McDermott is eligible to receive an annual bonus of up to 100% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, for each fiscal year during the term, Mr. McDermott will be entitled to an annual equity grant of up to $2,500,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. McDermottâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. McDermott for â€œgood reason,â€ Mr. McDermott shall be entitled to receive severance payments equal to 18 months of Mr. McDermottâ€™s base salary; provided that such amounts shall be increased to 24 months of Mr. McDermottâ€™s base salary if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. McDermott is entitled to severance payments, the Company will continue to pay the same portion of Mr. McDermottâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. McDermott is eligible for medical and/or dental insurance benefits from another employer. Mr. McDermott agreed not to compete with us until 12 months after the termination of his employment.Â Chief Financial OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Archit Shah, pursuant to which he agreed to serve as our Chief Financial Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Shahâ€™s agreement provided for an initial annual base salary of $314,000.Â Mr. Shah is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Shah for each fiscal year during the term, Mr. Shah will be entitled to an annual equity grant of up to $693,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Shahâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Shah for â€œgood reason,â€ Mr. Shah shall be entitled to receive severance payments equal to six months of Mr. Shahâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Shahâ€™s base salary if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Shah is entitled to severance payments, the Company will continue to pay the same portion of Mr. Shahâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Shah is eligible for medical and/or dental insurance benefits from another employer. Mr. Shah agreed not to compete with us until 12 months after the termination of his employment.Â Â Â F-32Table of ContentsÂ Chief Operating OfficerÂ We entered into an employment agreement, effective September 1, 2023, with David Fidanza pursuant to which he agreed to serve as our Chief Operating Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Fidanzaâ€™s agreement provided for an initial annual base salary of $296,000. Mr. Fidanza is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Fidanza for each fiscal year during the term, Mr. Fidanza will be entitled to an annual equity grant of up to $666,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Fidanzaâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Fidanza for â€œgood reason,â€ Mr. Fidanza shall be entitled to receive severance payments equal to six months of Mr. Fidanzaâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Fidanzaâ€™s base salary if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Fidanza is entitled to severance payments, the Company will continue to pay the same portion of Mr. Fidanzaâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Fidanza is eligible for medical and/or dental insurance benefits from another employer. Mr. Fidanza agreed not to compete with us until 12 months after the termination of his employment.Â Chief Technology OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Murali Chakravarthi pursuant to which each officer agreed to serve as our Chief Technology Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Chakravarthiâ€™s agreement provided for an initial annual base salary of $300,000. Mr. Chakravarthi is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Chakravarthi for each fiscal year during the term, Mr. Chakravarthi will be entitled to an annual equity grant of up to $675000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Chakravarthiâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Chakravarthi for â€œgood reason,â€ Mr. Chakravarthi shall be entitled to receive severance payments equal to six months of Mr. Chakravarthiâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Chakravarthiâ€™s base salary if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Chakravarthi is entitled to severance payments, the Company will continue to pay the same portion of Mr. Chakravarthiâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Chakravarthi is eligible for medical and/or dental insurance benefits from another employer. Mr. Chakravarthi agreed not to compete with us until 12 months after the termination of his employment.Â Â Â F-33Table of ContentsÂ (C) LITIGATIONÂ The Company from time to time, may be a party to various litigation, claims and disputes, arising in the ordinary course of business. While the ultimate impact of such actions cannot be predicted with certainty, we believe the outcome of these matters, except for that noted below, will not have a material adverse effect on our financial condition or results of operations.Â On August 18, 2021, iCoreConnect received a Notice of Disposition of Collateral under section 9-611 of the Uniform Commercial Code (â€œUCCâ€) (Arizona Revised Statutes 47-611) purporting to set a foreclosure sale, under the UCC, of its assets that were previously pledged as security to Sonoran Pacific Resources, LLP, an Arizona limited liability partnership (â€œSPRâ€) and Jerry Smith (â€œSmithâ€) (collectively, the â€œlenderâ€). On November 1, 2022, iCoreConnect entered into a settlement agreement and release (the â€œSettlement Agreementâ€) with SPR and Smith in connection with the above litigation. In order to resolve all matters subject to the dispute, the Settlement Agreement provided that on, or before, the 60th day following the effective date of the Settlement Agreement, which was November 1, 2022 (such 60th day, the â€œPayment Dateâ€), iCoreConnect shall redeem, and/or or iCoreConnectâ€™s designees shall acquire, a total of 9,000,000 shares of iCoreConnect Common Stock from SPR and certain shareholders or affiliates of SPR at a purchase price of $0.08 per share. The Settlement Agreement further provided that in addition to the purchase of the foregoing 9,000,000 shares, iCoreConnect or its designee will have the option, but not the obligation, to acquire or redeem any or all of the remaining 5,401,887 shares held by certain shareholders or affiliates of SPR on, or before, the Payment Date, at the cost of $0.08 per share. In connection with the dispute, iCoreConnect had previously posted a cash bond of $200,000 with the court. Pursuant to the Settlement Agreement, $100,000 was released to SPR upon execution of the Settlement Agreement, which amount will be credited toward the payment of the 9,000,000 shares described above. The foregoing share purchase obligation was satisfied on December 30, 2022. Upon the payment for the shares, the remaining $100,000 of the bond was released to SPR in consideration for the release of all claims and liens and the dismissal of the litigation. Upon iCoreConnectâ€™s compliance with the above share repurchase obligations, J.D. Smith, the son of Jerry Smith, resigned as a director and chairman of Board of Directors. The Settlement Agreement provides that upon the performance of each of the parties of their obligations thereunder, SPR and Smith, on the one hand, and iCoreConnect, on the other hand, each agrees to a complete release of the other party or parties. The Settlement Agreement was fully completed on December 30, 2022 and a full release received from the courts. Â On June 15, 2021, the Company received a Complaint filed with the Circuit Court of the Ninth Judicial Circuit for Orange County, Florida. The Complaint alleges a breach of a previously entered into 2018 Settlement Agreement for which payments have not been made. The Complainant agreed to begin arbitration on August 31, 2021. Upon completion of arbitration in October 2022 the Complainant was awarded an Interim Award of Arbitration in the amount of $270,020 which excluded any interest and fee. Subsequent to year end, in February 2023, a final Arbitration award in the amount of $523,415 was issued which includes interest and fees and the Company has fully satisfied this amount and received a Satisfaction of Judgement on October 19, 2023.Â On February 21, 2023, the Company received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the Company and a service provider, pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of approximately $635,000. The Company is evaluating the claims asserted against it and intends to defend itself vigorously in these proceedings; however, there can be no assurances that it will be successful in its efforts.Â Â F-34Table of ContentsÂ 12. ACQUISITIONSÂ Preferred Dental Development, LLC (â€œPreferred Dentalâ€)Â On September 1, 2023, the Company entered into an Asset Purchase Agreement (the â€œAgreementâ€) with Preferred Dental Development, LLC (the â€œSellerâ€). The Seller was engaged in the business of providing dental billing and claims services. Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company issued a note to the Seller in the amount of $1,200,000, and (ii) the Company issued to Seller $400,000 worth of shares of Company common stock at $10.00 per share totaling 40,000 shares. Â Pursuant to the guidance in FASB ASC Topic 805, Business Combinations, the Company calculated the estimated fair value of the acquired customer relationships using the discounted cash flow approach. The key assumptions and inputs into the cash flow model used were: (1) an annual customer attrition rate of 5%, (2) a gross margin percentage of 37%, (3) a tax rate of 25.50% and (4) a discount rate of 12%. The following table summarizes the consideration paid and the fair value of the assets acquired at acquisition date:Â Â Â Preferred DentalÂ Consideration Paid:Â September 1, 2023Â Note payableÂ $1,200,000Â Common stockÂ Â 400,000Â Â Â $1,600,000Â Â Â Â Â Â Fair values of identifiable assets acquired:Â Â Â Â Â Â Â Â Â Assets acquired:Â Â Â Â CashÂ $40,855Â Customer relationshipsÂ Â 1,559,145Â Total assets acquiredÂ $1,600,000Â Â Â F-35Table of ContentsÂ The following information represent the unaudited pro forma combined results of operations, including acquisitions giving effect to the acquisition as if they occurred at the beginning of years ended December 31, 2023 and 2022:Â Â Â December 31, 2023Â Â December 31, 2022Â Â Â (unaudited)Â Â (unaudited)Â Â Â Â Â Â Â RevenueÂ $9,311,714Â Â $9,058,801Â Â Â Â Â Â Â Â Â Net Loss attributable to Common StockholdersÂ Â (15,433,055)Â Â (7,611,211)Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 7,349,541Â Â Â 5,768,249Â Basic and diluted loss per common shareÂ $(2.10)Â $(1.32)Â Â 13. RELATED PARTY TRANSACTIONSÂ Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â (1)Related Party Promissory Note bearing interest at 15% due February 28, 2024Â $-Â Â $109,934Â (2)Related Party Promissory Notes bearing interest at 18%, due March 31, 2023Â Â Â Â Â Â 146,118Â (3)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â Â 249,855Â Â Â Â Â Â (1)Related Party Promissory Note bearing interest at 12%, due December 31, 2023Â Â 225,797Â Â Â Â Â Â (1)Related Party Promissory Note bearing interest at 12%, due May 26, 2024Â Â 96,753Â Â Â Â Â Â Total notes payableÂ Â 572,405Â Â Â 256,052Â Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (21,431)Â Â (11,386)Â Total notes payable, net of financing costsÂ Â 550,974Â Â Â 244,666Â Â Less current maturitiesÂ Â (550,974)Â Â (244,666)Â Total Long-Term DebtÂ $-Â Â $-Â Â 1.In June 2022, the Company signed a $100,000 unsecured promissory note with its then Chief Operating Officer, a related party with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in November 2022, this note including accrued interest totaling $107,500 was reissued under the same terms with a maturity of date of three (3) months. The Company also issued to the Holder a warrant to purchase 18,813 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 9,407 warrants and $0.20 per share for 9,406 warrants. In March 2023, the term of this note was extended to September 1, 2023. In June 2023 the Company signed a $145,010 unsecured promissory note with the same lender with a maturity date of September 1, 2023 after issuance with an interest rate charge of 18% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. In October 2023 after the maturity of the notes, the Company entered into two separate new notes; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d).The promissory notes are subordinated to the Companyâ€™s senior lenders. Accrued and unpaid interest as of December 31, 2023 was $6,433 and unamortized financing costs were $21,431.Â Â 2.In December 2022, the Company entered into an unsecured promissory note with its Chief Executive Officer, a related party in exchange for $55,000. The maturity of the promissory note is four months from the date of issuance and carries an interest rate of 15% per annum. In conjunction with the promissory note, the Company also issued a warrant to purchase 23,625 shares of common stock which expires five years December 15, 2022 and has an exercise price of $0.20 with respect to 11,813 shares underlying the Warrant and $0.25 with respect to 11,812 shares underlying the Warrant. The promissory note is subordinated to the Companyâ€™s senior lender. In addition, in December 2022, the Company entered into an unsecured convertible promissory note with the same related party in exchange for $80,000. The maturity of the convertible note is March 31, 2023 and carries an interest rate of 15% per annum and is convertible into Company common stock at a conversion rate of $0.08 per share. The Convertible Note was converted into 1,019,315 shares of Common Stock in January 2023 and the Promissory Note was fully repaid in March 2023.Â Â 3.In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Companyâ€™s Common Stock at $7.45 at the sole discretion of the issuer. The promissory note is subordinated to the Companyâ€™s senior lender. Accrued and unpaid interest as of December 31, 2023 was $3,184.Â Â F-36Table of ContentsÂ 14. SUBSEQUENT EVENTSÂ On January 1, 2024, the Company entered into an Asset Purchase AgreementÂ with Ally Commerce, Inc. dba FeatherPay (â€œFeatherPayâ€). FeatherPay was engaged in the business of healthcare billing and payment processing.Â As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares. The transactions contemplated by the Agreement were consummated concurrent with the execution of the Agreement, and the shares of the Companyâ€™s Series A Preferred Stock were issued to the Sellerâ€™s stockholders pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.Â In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and FeatherPayâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the FeatherPayâ€™sâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Teamworx LLC (â€œTeamworxâ€). Teamworx was engaged in the business of healthcare billing and payment processing.Â Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.Â The Seller agreed to cover their cash consideration into a Note Payable maturing on January 31, 2024 without any interest. On February 1, 2024 the Seller agreed to a new Note Payable with 12% annual interest maturing February 29, 2024. On February 28, 2024 the Seller agreed to extend the maturing date to March 31, 2024Â In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Sellerâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the Sellerâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On January 1, 2024, the Company entered into an Asset Purchase AgreementÂ with Verifi Dental, Limited (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.Â Â F-37Table of ContentsÂ In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Sellerâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the Sellerâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Companyâ€™s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Companyâ€™s shareholders.Â On February 12, 2024, the Company entered into a Forbearance Agreement with its senior secured lender whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants.Â As discussed in Note 4 â€“ Stockholderâ€™s Equity, on February 14, 2024, the Company provided termination notification Arena for the Purchase Agreement entered into by the parties on September 12, 2023 with an effective date of February 15, 2024. There were no penalties associated with the termination. The Company expensed the balance of the deferred financing fees it had capitalized associated with the transaction.Â On February 26, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with certain institutional investors (the â€œInvestorsâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement contemplates funding of the investment across two tranches. At the first closing (the â€œInitial Closingâ€) an aggregate principal amount of $1,375,000 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the â€œInitial Closing Dateâ€), the Company will also issue the Investors 85,174 shares of Company common stock (the â€œCommitment Sharesâ€). Subject to satisfying the conditions discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Notes will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. Â A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.Â On March 29, 2024the Companyâ€™s Board of Directors upon the recommendation of the Compensation Committee of the Board, approved the amendment of the Companyâ€™s 2023 Stock Plan (the â€œPlanâ€), subject to approval by the Companyâ€™s stockholders at its 2024 Annual Meeting of Stockholders (the â€œAnnual Meetingâ€), to increase the aggregate number of shares of Company common stock that may be issued pursuant to Awards (as defined in the Plan) by 11,000,000 shares (the â€œPlan Amendmentâ€).Â On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer â€“ options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 352,420 shares of Company common stock; (v) Jeffrey Stellinga, Vice President â€“ options to purchase 352,420 shares of Company common stock.Â On April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Companyâ€™s senior lenders.Â On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50.Â On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50.Â Â F-38Table of ContentsÂ Â iCoreConnect Inc.Â CONDENSED CONSOLIDATED BALANCE SHEETSÂ Â Â As of Â Â Â March 31,Â Â December 31,Â Â Â 2024Â Â 2023Â ASSETSÂ Â (unaudited)Â Â Â CashÂ $138,031Â Â $1,219,358Â Accounts receivable, netÂ Â 512,148Â Â Â 563,905Â Prepaid expenses and other current assetsÂ Â 719,347Â Â Â 1,725,062Â Total current assetsÂ Â 1,369,526Â Â Â 3,508,325Â Â Â Â Â Â Â Â Â Â Property and equipment, netÂ Â 188,895Â Â Â 202,421Â Right of use lease asset - operatingÂ Â 1,060,267Â Â Â 1,122,412Â Software development costs, netÂ Â 1,125,368Â Â Â 903,412Â Acquired technology, netÂ Â 6,792,028Â Â Â -Â Customer relationships, netÂ Â 2,729,920Â Â Â 2,980,412Â Forward purchase agreement Â Â 5,784,556Â Â Â 5,484,556Â GoodwillÂ Â 1,484,966Â Â Â 1,484,966Â Total long-term assetsÂ Â 19,166,000Â Â Â 12,178,179Â Â Â Â Â Â Â Â Â Â TOTAL ASSETSÂ $20,535,526Â Â $15,686,504Â Â Â Â Â Â Â Â Â Â LIABILITIES AND STOCKHOLDERSâ€™ EQUITYÂ Â Â Â Â Â Â Accounts payable and accrued expensesÂ $4,894,053Â Â $3,243,338Â Operating lease liability, current portionÂ Â 240,705Â Â Â 241,945Â Notes payable, current portionÂ Â 6,388,603Â Â Â 4,720,454Â Related party notes payable Â Â 572,127Â Â Â 550,975Â Deferred revenueÂ Â 180,712Â Â Â 119,598Â Total current liabilitiesÂ Â 12,276,200Â Â Â 8,876,310Â Â Â Â Â Â Â Â Â Â Long-term debt, net of current maturitiesÂ Â 1,195,432Â Â Â 1,420,137Â Operating lease liability, net of current portionÂ Â 886,014Â Â Â 945,889Â Total long-term liabilitiesÂ Â 2,081,446Â Â Â 2,366,026Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIESÂ 14,357,646Â Â 11,242,336Â Â Â Â Â Â Â Â Â Â STOCKHOLDERSâ€™ EQUITYÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Preferred Stock par value $0.0001; 40,000,000 shares authorized; Issued and Outstanding: 4,376,709 as of March 31, 2024 and 3,755,209 as of December 31, 2023Â Â 438Â Â Â 376Â Common Stock par value $0.0001; 100,000,000 shares authorized; Issued and Outstanding:Â 10,240,398 as of March 31, 2024 and 10,068,477 as of December 31, 2023Â Â 1,024Â Â Â 1,007Â Additional paid-in-capitalÂ Â 126,386,147Â Â Â 119,481,543Â Accumulated deficitÂ Â (120,209,729)Â Â (115,038,758)TOTAL STOCKHOLDERSâ€™ EQUITYÂ Â 6,177,880Â Â Â 4,444,168Â Â Â Â Â Â Â Â Â Â TOTAL LIABILITIES AND STOCKHOLDERSâ€™ EQUITYÂ $20,535,526Â Â $15,686,504Â Â The accompanying notes to the condensed consolidated financial statementsÂ Â Â F-39Table of ContentsÂ iCoreConnect Inc.CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONSÂ Â Â Three Months EndedÂ Â Â March 31,Â Â March 31,Â Â Â 2024Â Â 2023Â Â Â (unaudited)Â Â (unaudited)Â Â Â Â Â Â Â Â Revenue, netÂ $2,723,363Â Â 1,840,371Â Cost of salesÂ Â 513,097Â Â Â 491,449Â Gross profitÂ Â 2,210,266Â Â Â 1,348,922Â Â Â Â Â Â Â Â Â Â ExpensesÂ Â Â Â Â Â Â Selling, general and administrativeÂ Â 4,519,898Â Â Â 2,411,071Â Depreciation and amortizationÂ Â 732,553Â Â Â 288,909Â Total operating expensesÂ Â 5,252,451Â Â Â 2,699,980Â Loss from operationsÂ Â (3,042,185)Â Â (1,351,058)Â Â Â Â Â Â Â Â Â Â Other income (expenses)Â Â Â Â Â Â Â Â Interest expenseÂ Â (226,467)Â Â (257,913)Finance chargesÂ Â (1,302,697)Â Â (80,063)Change in fair value of forward purchase agreementÂ Â 300,000Â Â Â -Â Income taxesÂ Â (54,000)Â Â -Â Other expenseÂ Â (397,621)Â Â -Â Total other expensesÂ Â (1,680,785)Â Â (337,976)Â Â Â Â Â Â Â Â Â Â Net lossÂ Â (4,722,970)Â Â (1,689,034)Â Â Â Â Â Â Â Â Â Â Preferred dividendÂ Â (448,000)Â Â -Â Â Â Â Â Â Â Â Â Â Net loss attributable to common stockholdersÂ $(5,170,970)Â $(1,689,034)Â Â Â Â Â Â Â Â Â Â Net loss per share available to common stockholders, basic and dilutedÂ $(0.51)Â $(0.26)Â Â Â Â Â Â Â Â Â Â Weighted average number of shares, basic and dilutedÂ Â 10,100,426Â Â Â 6,490,738Â Â The accompanying notes to the condensed consolidated financial statementsÂ Â F-40Table of ContentsÂ iCoreConnect Inc.CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERSâ€™ EQUITY (DEFICIT)FOR THE THREE MONTHS ENDED MARCH 31, 2024 AND 2023 (UNAUDITED)Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â AdditionalÂ Â Â Â Â TotalStockholdersâ€™Â Â Â Common stockÂ Â Preferred StockÂ Â Paid InÂ Â AccumulatedÂ Â Equity Â Â SharesÂ Â AmountÂ Â SharesÂ Â AmountÂ Â CapitalÂ Â DeficitÂ Â (Deficit)Â Balances at January 1, 2023 (as previously reported) Â Â 181,320,528Â Â $181,321Â Â Â -Â Â $-Â Â $86,192,262Â Â $(88,875,087)Â $(2,501,504)Retroactive application of reverse capitalization (Note 3)Â Â (175,244,450)Â Â (180,713)Â Â -Â Â Â -Â Â Â 180,713Â Â Â (10,243,309)Â Â (10,243,309)Balances at January 1, 2023Â Â 6,076,078Â Â Â 608Â Â Â -Â Â Â -Â Â Â 86,372,975Â Â Â (99,118,396)Â Â (12,744,813)Stock issued for cashÂ Â 180,966Â Â Â 18Â Â Â Â Â Â Â Â Â Â Â 539,982Â Â Â Â Â Â Â 540,000Â Origination fee in convertible debt agreementÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 80,063Â Â Â Â Â Â Â 80,063Â Stock issued for conversion of debtÂ Â 236,502Â Â Â 24Â Â Â Â Â Â Â Â Â Â Â 685,309Â Â Â Â Â Â Â 685,333Â Stock compensation expenseÂ Â 5,027Â Â Â 1Â Â Â Â Â Â Â Â Â Â Â 272,982Â Â Â Â Â Â Â 272,983Â Net lossÂ (1,689,034)Â Â (1,689,034)Balance at March 31, 2023Â Â 6,498,573Â Â $651Â Â Â -Â Â $-Â Â $87,951,311Â Â $(100,807,430)Â $(12,855,468)Â Balances at January 1, 2024Â Â Â 10,068,477Â Â $1,007Â Â Â 3,755,209Â Â $376Â Â $119,481,543Â Â $(115,038,758)Â $4,444,168Â Origination fee in convertible debt agreementÂ Â 85,174Â Â Â 8Â Â Â Â Â Â Â Â Â Â Â 181,996Â Â Â Â Â Â Â 182,004Â Stock issued for purchase of Verifi Dental LimitedÂ Â Â Â Â Â Â Â Â 84,000Â Â Â 8Â Â Â 839,992Â Â Â Â Â Â Â 840,000Â Stock issued for purchase of FeatherPayÂ Â Â Â Â Â Â Â Â Â 480,000Â Â Â 48Â Â Â 4,799,952Â Â Â Â Â Â Â 4,800,000Â Stock issued for the purchase of TeamworxÂ Â Â Â Â Â Â Â Â Â 57,500Â Â Â 6Â Â Â 574,994Â Â Â Â Â Â Â 575,000Â Stock compensation expenseÂ Â 86,747Â Â Â 9Â Â Â Â Â Â Â Â Â Â Â 507,670Â Â Â Â Â Â Â 507,679Â Net lossÂ Â -Â Â Â -Â Â Â Â Â Â Â Â Â Â Â -Â Â Â (5,170,970)Â Â (5,170,970)Balances at March 31, 2024Â Â 10,240,398Â Â $1,024Â Â 4,376,709Â Â $438Â Â $126,386,147Â Â $(120,209,729)Â $6,177,880Â Â The accompanying notes to the condensed consolidated financial statementsÂ Â F-41Table of ContentsÂ iCoreConnect Inc.CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWSÂ Â Three Months EndedÂ Â Â March 31,Â Â March 31,Â Â Â 2024Â Â 2023Â Â Â (unaudited)Â Â (unaudited)Â CASH FLOWS FROM OPERATING ACTIVITIESÂ Â Â Â Â Â Net lossÂ $(5,170,970)Â Â (1,689,034)Adjustments to reconcile net loss to net cash used in operating activities:Â Â Â Â Â Â Â Depreciation expenseÂ Â 13,526Â Â Â 5,733Â Amortization expenseÂ Â 719,028Â Â Â 283,176Â Finance feeÂ Â 182,922Â Â Â 80,063Â Change in allowance for doubtful accountsÂ Â 123,797Â Â Â 35,982Â Stock compensation expenseÂ Â 507,670Â Â Â 272,983Â Non-cash interest expenseÂ Â 226,466Â Â Â 15,535Â Change in fair value of forward purchase agreementÂ Â (300,000)Â Â -Â Changes in operating assets and liabilities:Â Â Â Â Â Â Â Accounts receivableÂ Â (16,822)Â Â 36,449Â Prepaid expenses and other current assetsÂ Â 1,005,715Â Â Â (56,279)Right of use asset, net of lease liabilityÂ Â 1,030Â Â Â 1,981Â Accounts payable and accrued expensesÂ Â 1,650,714Â Â Â (192,149)Deferred revenueÂ Â 66,894Â Â Â 53,345Â NET CASH USED IN OPERATING ACTIVITIESÂ Â (990,030)Â Â (1,152,215)Â Â Â Â Â Â Â Â Â Â INVESTING ACTIVITIESÂ Â Â Â Â Â Â Cash portion of consideration paid to acquire assets â€“ Verifi Dental LimitedÂ Â (370,000)Â Â -Â Cash portion of consideration paid to acquire assets - FeatherPayÂ Â (500,000)Â Â -Â Purchase of capital assetsÂ Â -Â Â Â (40,769)Additions to capitalized softwareÂ Â (334,437)Â Â (153,346)NET CASH USED IN INVESTING ACTIVITIESÂ Â (1,204,437)Â Â (194,115)Â Â Â Â Â Â Â Â Â Â FINANCING ACTIVITESÂ Â Â Â Â Â Â Net proceeds from debtÂ Â 1,423,093Â Â Â 2,000,000Â Payments on debtÂ Â (309,953)Â Â (586,421)Proceeds from issuance of common stockÂ Â -Â Â Â 540,000Â NET CASH PROVIDED BY FINANCING

ACTIVITIESÂ Â 1,113,140Â Â Â 1,953,579Â Â Â Â Â Â Â Â Â Â Â NET CHANGE IN CASHÂ Â (1,081,327)Â Â 607,249Â CASH AT BEGINNING OF THE PERIODÂ Â 1,219,358Â Â Â 196,153Â CASH AT END OF THE PERIODÂ $138,031Â Â $803,402Â Â Â Â Â Â Â Â Â Â Â SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:Â Â Â Â Â Â Â Â Cash paid during the period for interestÂ $Â 74,921Â Â $215,821Â Â The accompanying notes to the condensed consolidated financial statementsÂ Â Â F-42Table of ContentsÂ iCoreConnect Inc.Notes to Condensed Consolidated Financial StatementsMarch 31, 2024Â 1. NATURE OF OPERATIONS Â iCoreConnect Inc. (formerly known as FG Merger Corp) (collectively with its subsidiary, the â€œCompanyâ€), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.Â Prior to August 25, 2023, the Company was a special purpose acquisition company formed for the purpose of entering into a merger, amalgamation, share exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses or entities. On August 25, 2023 (the â€œClosing Dateâ€), the Company consummated the business combination contemplated by the Merger Agreement and Plan of Reorganization by and among FG Merger Corp, a special purpose acquisition company incorporated in Delaware (â€œFGMCâ€), FG Merger Sub, Inc., a Nevada corporation and wholly owned subsidiary of FGMC (â€œMerger Subâ€), and iCoreConnect Inc., a Nevada corporation(â€œiCoreâ€), dated as of January 5, 2023 (â€œMerger Agreementâ€). Pursuant to the terms of the Merger Agreement, a business combination between FGMC and iCore. was affected through the merger of Merger Sub with and into iCore, with iCore. surviving the merger as a wholly owned subsidiary of FGMC. On the Closing Date, FGMC was renamed â€œiCoreConnect Inc.â€ and the previous iCoreConect Inc. was renamed â€œiCore Midco, Inc.â€ (â€œOld iCoreâ€).Â Business CombinationsÂ On January 1, 2024 the Company completed the acquisitions for substantial all the assets of (a)Ally Commerce, Inc. dba FeatherPay; (b) Verifi Dental, Limited; and (c) Teamworx LLC which are all accounted for as asset acquisitions. On September 1, 2023, the Company completed the acquisitions for substantially all of the assets of Preferred Dental Development, LLC which was accounted for as an asset acquisition.Â Going ConcernÂ and LiquidityÂ The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â For the three months ended March 31, 2024, the Company generated an operating loss of $3,042,185. In addition, at March 31, 2024, the Company has an accumulated deficit, and net working capital deficit of $120,209,729 and $10,906,674 respectively. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. Such financings may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern for a period of 12 months from the issuance date of these financial statements.Â Currently, management intends to develop an improved healthcare communications system and intends to develop alliances with strategic partners to generate revenues that will sustain the Company. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Companyâ€™s customer base and realize increased revenues from signed contracts. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.Â Â Â F-43Table of ContentsÂ 2. SUMMARY OF SIGNFICANT ACCOUNTING POLICESÂ Basis of PresentationÂ The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œGAAPâ€) for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X of the SEC. Certain information or footnote disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted, pursuant to the rules and regulations of the SEC for interim financial reporting. Accordingly, they do not include all the information and footnotes necessary for a complete presentation of financial position, results of operations, or cash flows. In the opinion of management, the accompanying unaudited condensed financial statements include all adjustments, consisting of a normal recurring nature, which are necessary for a fair presentation of the financial position, operating results and cash flows for the periods presented. Â The accompanying unaudited condensed financial statements should be read in conjunction with the Annual Report on Form 10K as filed with the SEC on April 19, 2024 and Form 10-K/A as filed with the SEC on April 29, 2024. The interim results for the three months ended March 31, 2024 are not necessarily indicative of the results to be expected for the year ending December 31, 2024 or for any future periods.Â Â Accounts Receivable and Allowance for Doubtful AccountsÂ Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of the Companyâ€™s customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of customers improves and collections of amounts outstanding commence or are reasonably assured, then the Company may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of approximately $37,097 at March 31, 2024 and $102,061 December 31, 2023. Â Â Software Development Costs and Acquired SoftwareÂ The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â The Company has determined that technological feasibility for its products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.Â Â Long-Lived Assets and GoodwillÂ The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in quarter 4 of 2023 in the amount of $105,676. As of March 31, 2024 there was no impairment of Long-lived Assets.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles â€“ Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. Â The Company assess goodwill impairment by the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of March 31, 2024 and December 31, 2023 there was no impairment of the Companyâ€™s Goodwill.Â Â Â F-44Table of ContentsÂ Revenue RecognitionÂ We have 6 primary sources of revenue as of March 31, 2024 and December 31, 2023:Â We have 6 primary sources of revenueÂ Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6. MSaaS softwareÂ 1) Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â 2). Insurance verification services are provided on an annual subscription basis using SaaS model with revenue recognized ratably over the contract term.Â 3) ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a SaaS model with revenues recognized ratably over the contract term.Â 4) Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the SaaS model with revenues recognized ratably over the contract term. Â 5) Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â 6) MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â The Companyâ€™s customers are acquired through its own salesforce and through the referrals from its many state association marketing partners. The Company primarily generates revenue from multiple software as a service (SaaS) offerings, which typically include subscriptions to its online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of the Companyâ€™s revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of the Companyâ€™s revenue is 100% in North America.Â For the three months ended MarchÂ 31, 2024 and 2022, disaggregated revenues were recurring revenues of Â $2,595,050 and $1,703,815, respectively and non-recurring revenues of $128,313 and $136,556, respectively.Â Â Â F-45Table of ContentsÂ Â Management has determined that it has the following performance obligations related to its products and services: multiple SaaS offerings, which typically include subscriptions to our online software solutions. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Consolidated Statements of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Consolidated Statements of Operations.Â Â Advertising CostsÂ Advertising costs are reported in selling, general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $208,085 and $125,048 for the three months ended March 31, 2024 and 2023, respectively. Â Â Accounting for Derivative InstrumentsÂ The Company accounts for derivative instruments in accordance with ASC 815 â€œDerivatives and Hedgingâ€, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.Â The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.Â Â Â F-46Table of ContentsÂ Financial Instruments With Down Round FeaturesÂ The Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); and Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a downround adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. Companies that provide earning per share (â€œEPSâ€) data will adjust their diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.Â Â Income TaxesÂ The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Companyâ€™s open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.Â Â Net Loss Per ShareÂ Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, convertible preferred stock and convertible notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.Â Â Â F-47Table of ContentsÂ Beneficial Conversion Features and WarrantsÂ The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.Â Â Leases Â The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.Â Â Â F-48Table of ContentsÂ The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.Â Â Business CombinationsÂ Â The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition.Â Â Allowance for Credit LossesÂ On January 1, 2023, the Company adopted ASU 2016-13 Financial Instruments â€”Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (â€œCECLâ€) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected.Â The Company completed its assessment on the adoption date of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.Â Â Recently Issued Accounting PronouncementsÂ AdoptedÂ In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segmentâ€™s profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company completed its assessment of the new standard and determined that the standard did not apply as the Company currently only has one reportable segment.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entityâ€™s effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.Â Â Â F-49Table of ContentsÂ 3. BUSINESS COMBINATION AND RECAPITALIZATIONÂ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the â€œClosingâ€), the Companyâ€™s certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.Â The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the â€œacquiredâ€ company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.Â Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the â€œPreferred Stockâ€) on a one for one basis.Â Unvested outstanding stock options to purchase shares of Old iCore Common Stock (â€œOld iCore Optionsâ€) granted under the iCoreConnect Inc 2016 Stock Incentive Plan (â€œ2016 Planâ€) converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the â€œExchanged Optionsâ€). Old iCore Options that were vested at the time of the merger converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such options immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â Outstanding warrants to purchase shares of Old iCore Common Stock (â€œOld iCore warrantsâ€) issued and outstanding converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such warrants immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â The following table details the number of shares of Company Common Stock issued immediately following the consummation of the Business Combination:Â Â Â Common StockÂ Â Preferred StockÂ Â Â Â Â Â Â Â Common stock of FGMC outstanding prior to business combinationÂ Â 8,050,000Â Â Â -Â Less: Redemptions of FGMC common stockÂ Â (6,460,059)Â Â -Â Common stock held by former FGMC shareholdersÂ Â 1,589,941Â Â Â -Â FGMC sponsor sharesÂ Â 1,692,374Â Â Â -Â Underwriter sharesÂ Â 40,250Â Â Â -Â Sponsor shares transferred for servicesÂ Â 2,000Â Â Â -Â Sponsor shares transferred for non-redemptionÂ Â 373,126Â Â Â -Â Shares issued related to extension noteÂ Â 84,500Â Â Â -Â Total FGMC common shares outstanding prior to conversion to preferred stockÂ Â 3,782,191Â Â Â -Â Conversion of existing FGMC common stockholders to new preferred stockÂ Â (3,782,191)Â Â 3,782,191Â Shares issued to Old iCore stockholders for purchase considerationÂ Â 8,095,706Â Â Â -Â Total Â Â 8,095,706Â Â Â 3,782,191Â Â Â Â F-50Table of ContentsÂ The following table reconciles the elements of the Business Combination to the Companyâ€™s condensed consolidated statement of changes in stockholdersâ€™ equity (deficit):Â Â Â AmountÂ Cash - FGMC trust (net of redemptions)Â $17,002,897Â Cash transferred to Forward Purchase AgreementÂ Â (12,569,810)Gross proceedsÂ Â 4,433,087Â Less: FGMC and Old iCore transaction costs paidÂ Â (4,433,087)Effect of Business Combination, net of redemptions and transaction costsÂ $-Â Â Â All existing FGMC warrants were converted into Preferred Stock warrants with the same terms and conditions:Â HolderÂ Number of WarrantsÂ Strike PriceÂ UnderwriterÂ Â 600,000Â Â $2.00Â Sponsor and InvestorsÂ Â 10,122,313Â Â $11.50Â SponsorÂ Â 1,000,000Â Â $15.00Â Â Â 4. INTANGIBLE ASSETS AND GOODWILLÂ The following table sets forth the gross carrying amounts and accumulated amortization of the Companyâ€™s intangible assets as of March 31, 2024 and December 31, 2023:Â Â Â Gross CarryingAmountÂ Â Â ImpairmentÂ Â Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets:Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,741,511Â Â $-Â Â $(2,838,099)Â $903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â Â 10,541,275Â Â Â (105,676)Â Â (6,551,775)Â Â 3,883,824Â Capitalized softwareÂ Â 4,075,948Â Â Â -Â Â Â (2,950,580)Â Â 1,125,368Â Customer relationshipsÂ Â 5,166,903Â Â Â -Â Â Â (2,436,983)Â Â 2,729,920Â Acquired technologyÂ Â 7,148,083Â Â Â -Â Â Â (356,055)Â Â 6,792,028Â Total definite-lived intangible assets at March 31, 2024Â $16,390,934Â Â Â -Â Â $(5,743,618)Â $10,647,316Â Â Â In January 2024, the Company purchased Acquired Technology in the amount of $7,148,083. In September 2023, the Company purchased customer relationships in the amount of $1,559,145. The Company also added $334,437 in capitalized software for the three months ended March 31, 2024. Amortization expense of intangible assets was $719,028 and $283,176 for the three months ended March 31, 2024 and 2023, respectively. The Companyâ€™s amortization is based on no residual value using the straight-line amortization method as it best represents the benefit of the intangible assets. Â The following table sets forth the changes in the carrying amount of goodwill for the three months ended March 31, 2024 and year ended December 2023:Â Â Â TotalÂ Balance at December 31, 2023Â $1,484,966Â 2024 acquisitionsÂ Â -Â Balance at March 31, 2024Â $1,484,966Â Â Â 5. FORWARD PURCHASE AGREEMENTÂ On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the â€œFPAâ€) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the â€œPurchaserâ€).Â In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the â€œForward Purchase Sharesâ€) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMCâ€™s most recently filed periodic report (the â€œPrepaid Forward Purchase Priceâ€).Â In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Companyâ€™s Common Stock underlying the Preferred Stock, the â€œPurchased Sharesâ€).Â Â Â F-51Table of ContentsÂ Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be â€œCommitment Sharesâ€ and the remaining Purchased Shares were deemed to be â€œPrepaid Forward Purchase Sharesâ€.Â Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMCâ€™s trust account, a cash amount (the â€œPrepayment Amountâ€) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the â€œRedemption Priceâ€). The Redemption Price was $10.69.Â Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: Â Â Â·the occurrence of a â€œRegistration Failureâ€ (as defined in the FPA), andÂ Â Â Â Â·the date that is twelve months after the closing of the Business Combination (the â€œMaturity Dateâ€), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the â€œPayment Dateâ€), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.Â Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.Â The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The â€œReference Priceâ€ will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the â€œFloorâ€) unless in the Companyâ€™s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.Â The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof.Â Â 6. NOTES PAYABLE Â Â Â Â March 31,Â Â December 31,Â Â Â Â 2024Â Â 2023Â (2)Note bearing interest at 18% due October 1, 2026Â Â 25,325Â Â Â 27,540Â (3)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,753,761Â Â Â 1,988,793Â (4)Promissory Note bearing interest at 12%, due October 31, 2023Â Â -Â Â Â 38,609Â (5)Convertible Note bearing interest at 12% due May 13, 2024Â Â 369,560Â Â Â 388,380Â (6)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 564,513Â Â Â 569,391Â (6)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 572,407Â Â Â 574,961Â (7)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,722Â (8)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,509Â (5)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 125,092Â Â Â 114,781Â (1)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 527,603Â Â Â 473,743Â (9)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,074,795Â Â Â 2,000,000Â (21)Promissory Note bearing interest at 12%, due May 3, 2024Â Â Â 127,425 Â Â Â -Â (11)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 57,629 Â Â Â -Â (12)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 5,763 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 404,225 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 1,280,047 Â Â Â -Â Â Â Total notes payableÂ Â 8,047,771Â Â Â 6,337,429Â Â Â Less: Unamortized debt discountsÂ Â Â (104,167)Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â (359,569)Â Â Â (196,837)Â Â Â Total notes payable, net of financing costsÂ Â 7,584,035Â Â Â Â 6,140,592Â Â Less current maturitiesÂ Â (6,388,603)Â Â (4,720,455)Â Total Long-Term DebtÂ $1,195,432Â Â $1,420,137Â Â Â Â 1.On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Companyâ€™s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Companyâ€™s shareholders.Â Â 2.In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.Â Â 3.On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. On February 12, 2024, the Company entered into a Forbearance Agreement with an effective date of December 31, 2024 whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition, the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenantsÂ Â Â F-52Table of ContentsÂ 4.In September 2023 the Company entered into a sixty-day Promissory Note (â€œNoteâ€) in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Companyâ€™s senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The note was fully repaid in January 2024.Â The promissory note was subordinated to the Companyâ€™s senior lenders.Â Â 5.In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04.Â The value of the warrants ofÂ 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. Â On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 6.In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.58 or $1.90. Â In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 7.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â Â Â F-53Table of ContentsÂ 8.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 9.In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Companyâ€™s senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.Â Â 10.On January 1, 2024 the Company entered into a promissory note with Teamworx for $125,000 due January 31, 2024 with no interest. On February 1, 2024, the note was extended to February 29, 2024 with 12% with principal and interest due at maturity. On March 1, 204 the note was extended again to April 30, 2024 with principal and interest due at maturity. This note was further extended to May 6, 2024 under the same terms.Â Â 11.On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â Â 12.On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â Â 13.On February 26, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with certain institutional investors (the â€œInvestorsâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement contemplates funding of the investment across two tranches. At the first closing (the â€œInitial Closingâ€) an aggregate principal amount of $1,375,000 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the â€œInitial Closing Dateâ€), the Company will also issue the Investors 85,174 shares of Company common stock (the â€œCommitment Sharesâ€). Subject to satisfying the conditions discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Notes will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment.Â A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.Â Â Â F-54Table of ContentsÂ 7. RELATED PARTY TRANSACTIONSÂ Â Â March 31,Â Â December 31,Â Â Â 2023Â Â 2023Â (2)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â $-Â Â $249,855Â (1)Related Party Promissory Note bearing interest at 12%, due December 31, 2023Â Â -Â Â Â 225,797Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due May 26, 2024Â Â 113,708Â Â Â 96,753Â (2)Related Party Promissory Note bearing interest at 20%, due April 30, 2024Â Â 280,753Â Â Â -Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due April 30, 2024Â Â 223,975Â Â Â -Â Â Total notes payableÂ Â 618,436Â Â Â 572,405Â Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (46,309)Â Â (21,431)Â Total notes payable, net of financing costsÂ Â 572,127Â Â Â 550,974Â Â Less current maturitiesÂ Â (572,127)Â Â (550,974)Â Total Long-Term DebtÂ $-Â Â $-Â Â Â 1.In October 2023 the Company entered into two separate new notes with a related party; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50. Accrued and unpaid interest as of March 31, 2024 was $5,976 and unamortized financing costs were $17,998.Â Â 2.In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Companyâ€™s Common Stock at $7.45 at the sole discretion of the issuer. On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50. The promissory note is subordinated to the Companyâ€™s senior lender. Accrued and unpaid interest as of March 31, 2024 was $6,474 and unamortized financing costs were $ $14,279.Â Â 8. COMMON AND PREFERRED STOCK Â Common StockÂ The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.Â During the three months ended March 31, 2024 the Company issuedÂ 85,174 shares of common stock on the issuance of convertible debt and 86,747 shares of common stock related to stock based compensation.Â Â Â F-55Table of ContentsÂ Preferred StockÂ The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:Â Â â€¢The conversion price (â€œConversion Priceâ€) for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.Â Â Â â€¢The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.Â Â Â â€¢From and after the date of the issuance of any shares of Preferred Stock, dividends shall accrue at the rate per annum of 12% of the original issue price for each share of Preferred Stock, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments).Â Â Â â€¢Dividends shall accrue from day to day and shall be cumulative and shall be payable within fifteen (15) business days after the end of the Companyâ€™s second quarter, which is June 30, commencing with the quarter ending June 30, 2024 to each holder of Preferred Stock as of such date.Â Â Â Â â€¢From the Closing of the Business Combination until the second anniversary of the date of the original issuance of the Preferred Stock, the Company may, at its option, pay all or part of the accruing dividends on the Preferred Stock by issuing and delivering additional shares of Preferred Stock to the holders thereof.Â Â Â Â â€¢The Company shall not declare, pay or set aside any dividends on shares of any other class or series of capital stock of the Company, unless the holders of the iCoreConnect Preferred Stock then outstanding shall first receive dividends due and owing on each outstanding share of iCoreConnect Preferred Stock.Â Â Â Â â€¢In the event of any liquidation, dissolution or winding up of the Company, the holders of shares of Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders an amount per share equal to the greater of (i) one times the applicable original issue price, plus any accrued and unpaid dividends, and (ii) such amount as would have been payable had all shares of Preferred Stock been converted into the Companyâ€™s Common Stock pursuant to the following paragraph immediately prior to such liquidation, dissolution or winding up, before any payment shall be made to the holders of the Companyâ€™s Common Stock.Â Â Â Â â€¢Each share of Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into such number of fully paid and non-assessable shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion, subject to adjustment.Â Â Â Â â€¢After 24 months from the Closing of the Business Combination, in the event the closing share price of the Companyâ€™s Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.Â Â Â Â â€¢Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.Â During the three months ended March 31, 2024 the Company issued 621,500 Series A Preferred stock in conjunction with asset acquisitions of FeatherPay, Verifi Dental Limited and Teamworx LLC.Â Common Stock OptionsÂ Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the three months ended March 31, 2024 are presented below:Â Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2024Â Â 776,328Â Â $3.75Â Â Â 8.0Â Â $-Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â -Â Â Â -Â Â Â -Â Balance Outstanding â€“ March 31, 2024Â Â 779,328Â Â $3.73Â Â Â 7.7Â Â $-Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Exercisable â€“ March 31, 2024Â Â 575,235Â Â $3.72Â Â Â 7.7Â Â $-Â Â Â Â Â F-56Table of ContentsÂ Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2024Â Â 395,072Â Â $3.768Â Â Â 8.0Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â VestedÂ Â (193,979)Â 3.72Â Â Â 7.7Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Nonvested â€“ March 31, 2024Â Â 204,093Â Â $3.76Â Â Â 7.8Â Â Â Restricted Common Stock CompensationÂ The Board approved on January 3, 2023 134,049 shares of common stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.Â On March 13, 2023 the Companyâ€™s Board of Directors approved the grant of 5,027 shares of common stock to certain board members for services related to 2018 service.Â In April 2023, the Companyâ€™s Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member, an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. Â The Company has recorded an expense of $105,000 and nil for the three months ended March 31, 2024 and 2023, respectively.Â Common Stock WarrantsÂ The Company typically issues warrants to individual investors and institutions to purchase shares of the Companyâ€™s Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.Â In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.Â During the three months ending March 31, 2023, the Company issued no Common Stock Warrants.Â During the three months ending March 31, 2024, the Company issued 69,000 Common Stock Warrants. Â Â Â F-57Table of ContentsÂ As part of the Merger, all outstanding warrants were converted on a cashless basis into shares of common stock. As of March 30, 2024, the number of shares issuable upon exercise of the Common Stock Warrants were nil shares.Â Common Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.81Â Â $-Â GrantedÂ Â 69,000Â Â Â 1.36Â Â Â 4.76Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â CancelledÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 114,129Â Â $1.65Â Â Â 4.68Â Â $-Â Â Â Preferred Stock WarrantsÂ $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 425,800Â Â $2.00Â Â Â 9.4Â Â $-Â Â Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 10,122,313Â Â $11.50Â Â Â 9.4Â Â $-Â Â Â Â F-58Table of ContentsÂ $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $Â 15.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 1,000,000Â Â $15.00Â Â Â 9.4Â Â $-Â Â Â Equity Line of CreditÂ On September 12, 2023, the Company entered into a purchase agreement (the â€œPurchase Agreementâ€) with Arena Business Solutions Global SPC II, Ltd. on behalf of and for the account of Segregated Portfolio #8 â€“ SPC #8 (â€œArenaâ€), pursuant to which Arena has committed to purchase up to $40 million (the â€œCommitment Amountâ€) of our common stock, at our direction from time to time, subject to the satisfaction of the conditions in the Purchase Agreement. Â As consideration for Arenaâ€™s irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total ofÂ 291,259 shares of Common Stock equaling $600,000 (the â€œCommitment Fee Sharesâ€) based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.Â This line was cancelled in February 2024 and the Company expensed deferred costs of $1,008,376 related to this transaction which were recorded as financing costs. Â Â Â F-59Table of ContentsÂ 9. COMMITMENTS AND CONTINGENCIESÂ (A) LEASE COMMITMENTSÂ On September 22, 2021, the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term.Â Â As of March 31, 2024, undiscounted future lease obligations for the office spaces are as follows:Â Lease CommitmentsLess than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $361,424Â Â $1,019,651Â Â $41,386Â Â $1,422,461Â Â Lease costs for the three months ended March 31, 2024 were $86,178 and cash paid for amounts included in the measurement of lease liabilities for the three months ended March 31, 2024 were $85,146. As of March 31, 2024, the following represents the difference between the remaining undiscounted lease commitments under non-cancelable leases and the lease liabilities:Â Undiscounted minimum lease commitmentsÂ $1,422,461Â Present value adjustment using incremental borrowing rateÂ Â (295,742)Lease liabilitiesÂ $1,126,719Â Â Â (B) LITIGATIONÂ On February 21, 2023, the Company received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the Company and a service provider, pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of approximately $635,000. The Company is evaluating the claims asserted against it and intends to defend itself vigorously in these proceedingsÍ¾ however, there can be no assurances that it will be successful in its efforts.Â The outcome of this matter is not expected to have a material effect on these financial statements.Â (C) COMPENSATIONÂ On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer â€“ options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 352,420 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 352,420 shares of Company common stock.Â Â On March 29, 2024, the Compensation Committee awarded a cash and option bonus related to 2023 performance. The options are subject to subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 570,754 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 158,220 shares of Company common stock; (iii) David Fidanza, Chief Operating Officer â€“ options to purchase 152,055 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 154,110 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 34,247 shares of Company common stock and (vi) Carly Garrison, Director of Sales â€“ options to purchase 114,384 shares of Company common stock. In addition the cash awards are subject to the Company successfully raising in excess over $5,000,000 in equity during 2024 to the following officers, amount other employees;(i) Robert McDermott, Chief Executive Officer and President â€“ $125,250; (ii) Archit Shah, Chief Financial Officer â€“ $39,000; (iii) David Fidanza, Chief Operating Officer â€“ $36,750 (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ $37,500; and (v) Carly Garrison, Director of Sales - $21,750.Â Â Â F-60Table of ContentsÂ 10. CONCENTRATION OF CREDIT RISKÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At times, such cash may be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) insurance coverage limit of $250,000 per depositor. As a result, there could be a concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes that the receivable credit risk exposure is limited.Â The Company has historically provided financial terms to customers in accordance with what management views as industry norms. Access to the Companyâ€™s software products usually requires immediate payment but can extend several months under certain circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering such factors as economic conditions and each customerâ€™s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were otherwise unable to make payments in accordance with managementâ€™s expectations, we might have to increase our allowance for doubtful accounts, modify their financial terms and/or pursue alternative collection methods.Â The Company has no significant customers (greater than 10% of total revenue) in its three-month 2024 revenue. The Company has accounts receivable concentration with three customers in 2024 representing 31% of total accounts receivables outstanding as of March 31, 2024, and one customer that represented 31% of accounts receivable outstanding as of December 31, 2023. Â Â 11. SEGMENT INFORMATIONÂ The Company views its operations and manages its business as one operating segment which is the business of providing subscription-based software as a service (SaaS) and Managed IT (MSP/MSaaS) services and related non-recurring professional IT and other services. The Company aggregates is operating segments based on similar economic and operating characteristics of its operations. Â The Companyâ€™s SaaS and Managed IT offerings are sold under monthly recurring revenue contracts are included in the Subscription software and services segment. Professional services and other revenue segment consists of non-recurring revenue, including the periodic sale and installation of IT related hardware and custom IT projects. Professional services and other revenue is recognized when services are performed.Â Revenue types were as follows:Â Â Â For the Three Months Ended March 31Â Â Â Â 2024Â Â %Â Â 2023Â Â %Â Â % ChangeÂ Revenue:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Subscription software and servicesÂ $2,595,050Â Â Â 95%Â $1,703,815Â Â Â 93%Â Â 52%Â Professional services and otherÂ Â 128,313Â Â Â 5%Â Â 136,556Â Â Â 7%Â Â (6)%Â Total revenueÂ $2,723,363Â Â Â 100%Â $1,840,371Â Â Â 100%Â Â 48%Â Â Â F-61Table of ContentsÂ 12. BUSINESS COMBINATIONSÂ The Company accounts for business combinations under the acquisition method of accounting, in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, which requires assets acquired and liabilities assumed to be recognized at their fair values on the acquisition date. Any excess of the fair value of purchase consideration over the fair value of the assets acquired less liabilities assumed is recorded as goodwill. The fair values of the assets acquired and liabilities assumed are determined based upon the valuation of the acquired business and involves management making significant estimates and assumptions.Â Ally Commerce, Inc dba FeatherPay (â€œFeatherPayâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement (the â€œAgreementâ€) with Ally Commerce, Inc. dba FeatherPay (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares. Â Teamworx LLC (â€œTeamworxâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Teamworx LLC (â€œTeamworxâ€). Teamworx was engaged in the business of healthcare billing and payment processing.Â Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares. Â Verifi Dental Limited (â€œVerifiâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Verifi Dental, Limited (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares.Â Certain fair values of acquired assets and assumed liabilities may be estimated at the acquisition date pending confirmation or completion of the valuation process. Where provisional values are used in accounting for a business combination, they may be adjusted retrospectively in subsequent periods within the measurement period when it reflects new information obtained about facts and circumstances that were in existence at the acquisition date. The measurement period cannot exceed one year from the acquisition date.Â Â Â F-62Table of ContentsÂ The following table summarizes the consideration paid and the fair value of the assets acquired and liabilities assumed as of the dates detailed in the table:Â Â FeatherPayÂ Â Verifi DentalÂ Â TeamworxÂ Consideration Paid:Â January 1, 2024Â Â January 1, 2024Â Â January 1, 2024Â CashÂ $500,000Â Â $370,000Â Â $-Â Note payableÂ Â -Â Â Â -Â Â Â 125,000Â Common stockÂ Â -Â Â Â -Â Â Â -Â Series A preferred stockÂ Â 4,800,000Â Â Â 840,000Â Â Â 575,000Â Â Â $5,300,000Â Â $1,210,000Â Â $700,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Fair values of identifiable assets acquired and liabilities assumed:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Assets acquired:Â Â Â Â Â Â Â Â Â Â CashÂ $-Â Â $871Â Â $12,752Â Accounts receivableÂ Â 959Â Â Â 54,259Â Â Â Â Â Customer relationshipsÂ Â -Â Â Â Â Â Â Â Â Acquired technologyÂ Â 5,299,041Â Â Â 1,154,870Â Â Â 678,548Â Deferred revenueÂ Â Â Â Â Â Â Â Â Â 8,700Â Total assets acquiredÂ Â 5,300,000Â Â Â 1,210,000Â Â Â 700,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net assets acquiredÂ $5,300,000Â Â $1,210,000Â Â $700,000Â Â Â 13. SUBSEQUENT EVENTSÂ On April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024 and carries an interest rate of 16% per annum with interest and principal due at maturity. The note is subordinate to the Companyâ€™s senior lenders.Â On April 29, 2024 the Company entered into a promissory note in the principal amount of $250,000 with an existing related party investor. The maturity of the promissory note is May 31, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Companyâ€™s senior lenders.Â On May 8, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with an institutional investor (the â€œInvestorâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investor agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of $304,700. At closing an aggregate principal amount of $304,700 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $277,000, representing an original issue discount of 10%. On such date, the Company will also issue the Investors 17,034 shares of Company common stock (the â€œCommitment Sharesâ€). The Note will mature 12 months from its respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Note will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Note may convert all, or any part, of the outstanding Note, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1,416 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.Â On May 13, 2024 with an effective date of May 1, 2024, the Company entered into aÂ Note Amendment with a related party for the extension of a Promissory Note in the original amount of $260,000 with an original maturity date of April 30, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 36,648 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The promissory note is subordinated to the Companyâ€™s senior lender. Â On May 13, 2024 with an effective date of May 1, 2024, the Company entered into aÂ Note Amendment with a related party for the extension of a Convertible Promissory Note in the original amount of $200,000 with an original maturity date of April 30, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 28,625 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The convertible promissory note is subordinated to the Companyâ€™s senior lender.Â On May 13, 2024, the Company entered into aÂ Note Amendment with an extension of a Convertible Promissory Note in the original amount of $350,000 with an original maturity date of May 13, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 51,539 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares inÂ compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The convertible promissory note is subordinated to the Companyâ€™s senior lender.Â Â Â Â F-63Table of ContentsÂ Â iCoreConnect Inc. Â Up toÂ 10,000,000Â Shares of Common StockÂ ______________________Â PROSPECTUS______________________Â , 2024Â Â Â Table of ContentsÂ PART IIÂ INFORMATION NOT REQUIRED IN THE PROSPECTUSÂ Item 13. Other Expenses of Issuance and DistributionÂ The following table sets forth the costs and expenses, other than underwriting discounts and commissions, payable by us in connection with the sale of common shares being registered. All amounts, other than the SEC registration fee, are estimates. We will pay all these expenses.Â Securities and Exchange Commission registration feeÂ $1,425.82Â Accountant's fees and expensesÂ $25,000Â Legal fees and expensesÂ $25,000Â Transfer agent's fees and expensesÂ $3,000Â MiscellaneousÂ $10,000Â Â Â Â Â Â Total expensesÂ $64,425.82Â Â Item 14. Indemnification of Directors and Officers Â Our amended and restated certificate of incorporation (our â€œCharterâ€) provides that all of our directors, officers, employees and agents shall be entitled to be indemnified by us to the fullest extent permitted by Section 145 of the Delaware General Corporation Law (â€œDGCLâ€). Section 145 of the DGCL concerning indemnification of officers, directors, employees and agents is set forth below.Â Section 145. Indemnification of officers, directors, employees and agents; insurance.Â (a)A corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneysâ€™ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the personâ€™s conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that the personâ€™s conduct was unlawful.Â Â (b)A corporation shall have power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneysâ€™ fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.Â Â (c)To the extent that a present or former director or officer of a corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in subsections (a) and (b) of this section, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneysâ€™ fees) actually and reasonably incurred by such person in connection therewith.Â Â II-1Table of ContentsÂ (d)Any indemnification under subsections (a) and (b) of this section (unless ordered by a court) shall be made by the corporation only as authorized in the specific case upon a determination that indemnification of the present or former director, officer, employee or agent is proper in the circumstances because the person has met the applicable standard of conduct set forth in subsections (a) and (b) of this section. Such determination shall be made, with respect to a person who is a director or officer at the time of such determination, (1) by a majority vote of the directors who are not parties to such action, suit or proceeding, even though less than a quorum, or (2) by a committee of such directors designated by majority vote of such directors, even though less than a quorum, or (3) if there are no such directors, or if such directors so direct, by independent legal counsel in a written opinion, or (4) by the stockholders.Â Â (e)Expenses (including attorneysâ€™ fees) incurred by an officer or director in defending any civil, criminal, administrative or investigative action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if it shall ultimately be determined that such person is not entitled to be indemnified by the corporation as authorized in this section. Such expenses (including attorneysâ€™ fees) incurred by former officers and directors or other employees and agents may be so paid upon such terms and conditions, if any, as the corporation deems appropriate.Â Â (f)The indemnification and advancement of expenses provided by, or granted pursuant to, the other subsections of this section shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under any bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in such personâ€™s official capacity and as to action in another capacity while holding such office. A right to indemnification or to advancement of expenses arising under a provision of the certificate of incorporation or a bylaw shall not be eliminated or impaired by an amendment to such provision after the occurrence of the act or omission that is the subject of the civil, criminal, administrative or investigative action, suit or proceeding for which indemnification or advancement of expenses is sought, unless the provision in effect at the time of such act or omission explicitly authorizes such elimination or impairment after such action or omission has occurred.Â Â (g)A corporation shall have power to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such personâ€™s status as such, whether or not the corporation would have the power to indemnify such person against such liability under this section.Â Â (h)For purposes of this section, references to â€œthe corporationâ€ shall include, in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors, officers, and employees or agents, so that any person who is or was a director, officer, employee or agent of such constituent corporation, or is or was serving at the request of such constituent corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under this section with respect to the resulting or surviving corporation as such person would have with respect to such constituent corporation if its separate existence had continued.Â Â (i)For purposes of this section, references to â€œother enterprisesâ€ shall include employee benefit plans; references to â€œfinesâ€ shall include any excise taxes assessed on a person with respect to any employee benefit plan; and references to â€œserving at the request of the corporationâ€ shall include any service as a director, officer, employee or agent of the corporation which imposes duties on, or involves services by, such director, officer, employee or agent with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner such person reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner â€œnot opposed to the best interests of the corporationâ€ as referred to in this section.Â Â II-2Table of ContentsÂ (j)The indemnification and advancement of expenses provided by, or granted pursuant to, this section shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.Â Â (k)The Court of Chancery is hereby vested with exclusive jurisdiction to hear and determine all actions for advancement of expenses or indemnification brought under this section or under any by law, agreement, vote of stockholders or disinterested directors, or otherwise. The Court of Chancery may summarily determine a corporationâ€™s obligation to advance expenses (including attorneysâ€™ fees).Â Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers, and controlling persons pursuant to the foregoing provisions, or otherwise, we have been advised that, in the opinion of the SEC, such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment of expenses incurred or paid by a director, officer or controlling person in a successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, we will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to the court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.Â In accordance with Section 102(b)(7) of the DGCL, our Charter provides that no director shall be personally liable to us or any of our stockholders for monetary damages resulting from breaches of their fiduciary duty as directors, except to the extent such limitation on or exemption from liability is not permitted under the DGCL. The effect of this provision of our Charter is to eliminate our rights and those of our stockholders (through stockholdersâ€™ derivative suits on our behalf) to recover monetary damages against a director for breach of the fiduciary duty of care as a director, including breaches resulting from negligent or grossly negligent behavior, except, as restricted by Section 102(b)(7) of the DGCL. However, this provision does not limit or eliminate our rights or the rights of any stockholder to seek non-monetary relief, such as an injunction or rescission, in the event of a breach of a directorâ€™s duty of care.Â If the DGCL is amended to authorize corporate action further eliminating or limiting the liability of directors, then, in accordance with our Charter, the liability of our directors to us or our stockholders will be eliminated or limited to the fullest extent authorized by the DGCL, as so amended. Any repeal or amendment of provisions of our Charter limiting or eliminating the liability of directors, whether by our stockholders or by changes in law, or the adoption of any other provisions inconsistent therewith, will (unless otherwise required by law) be prospective only, except to the extent such amendment or change in law permits us to further limit or eliminate the liability of directors on a retroactive basis.Â Our Charter also provides that we will, to the fullest extent authorized or permitted by applicable law, indemnify our current and former officers and directors, as well as those persons who, while directors or officers of our corporation, are or were serving as directors, officers, employees or agents of another entity, trust or other enterprise, including service with respect to an employee benefit plan, in connection with any threatened, pending or completed proceeding, whether civil, criminal, administrative or investigative, against all expense, liability and loss (including, without limitation, attorneyâ€™s fees, judgments, fines, ERISA excise taxes and penalties and amounts paid in settlement) reasonably incurred or suffered by any such person in connection with any such proceeding.Â Notwithstanding the foregoing, a person eligible for indemnification pursuant to our Charter will be indemnified by us in connection with a proceeding initiated by such person only if such proceeding was authorized by our board of directors, except for proceedings to enforce rights to indemnification.Â Â II-3Table of ContentsÂ The right to indemnification which is conferred by our Charter is a contract right that includes the right to be paid by us the expenses incurred in defending or otherwise participating in any proceeding referenced above in advance of its final disposition, provided, however, that if the DGCL requires, an advancement of expenses incurred by our officer or director (solely in the capacity as an officer or director of our corporation) will be made only upon delivery to us of an undertaking, by or on behalf of such officer or director, to repay all amounts so advanced if it is ultimately determined that such person is not entitled to be indemnified for such expenses under our Charter or otherwise.Â The rights to indemnification and advancement of expenses will not be deemed exclusive of any other rights which any person covered by our Charter may have or hereafter acquire under law, our Charter, our amended and restated bylaws (the â€œBylawsâ€), an agreement, vote of stockholders or disinterested directors, or otherwise.Â Any repeal or amendment of provisions of our Charter affecting indemnification rights, whether by our stockholders or by changes in law, or the adoption of any other provisions inconsistent therewith, will (unless otherwise required by law) be prospective only, except to the extent such amendment or change in law permits us to provide broader indemnification rights on a retroactive basis, and will not in any way diminish or adversely affect any right or protection existing at the time of such repeal or amendment or adoption of such inconsistent provision with respect to any act or omission occurring prior to such repeal or amendment or adoption of such inconsistent provision. Our Charter will also permit us, to the extent and in the manner authorized or permitted by law, to indemnify and to advance expenses to persons other that those specifically covered by our Charter.Â Any repeal or amendment of provisions of our Bylaws affecting indemnification rights, whether by our board of directors, stockholders or by changes in applicable law, or the adoption of any other provisions inconsistent therewith, will (unless otherwise required by law) be prospective only, except to the extent such amendment or change in law permits us to provide broader indemnification rights on a retroactive basis, and will not in any way diminish or adversely affect any right or protection existing thereunder with respect to any act or omission occurring prior to such repeal or amendment or adoption of such inconsistent provision.Â Item 15. Recent Sales of Unregistered SecuritiesÂ There have been no sales of unregistered securities within the last three years, which would be required to be disclosed pursuant to Item 701 of Regulation S-K, except for the following:Â , FG Merger Investors LLC (â€œFG Sponsorâ€), sponsor of FG Merger Corp. prior to our business combination, purchased an aggregate of 2,012,500 shares of our common stock (the "founder shares"), in exchange for a capital contribution of $25,000 at an average purchase price of approximately $0.012 per share. On January 11, 2022, our sponsor transferred an aggregate of 60,000 founder shares to members of our management and our board of directors, resulting in our sponsor holding 1,952,500 founder shares. Such securities were issued in connection with our organization pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act. 62,500 of these shares were forfeited due to the extent to which the underwritersâ€™ over-allotment was exercised.Â On January 11, 2022, FG Sponsor (and/or its designees) purchased (i) 3,950,000 $11.50 Exercise Price Warrants at $1.00 warrant and (ii) 1,000,000 warrants at $0.10 per warrant in private placements occurring simultaneously with the closing of our initial public offering. In addition, our sponsor (and/or its designees) purchased an aggregate of 55,000 units, each unit consisting of one share of common stock and three-quarters of one non-redeemable warrant. These purchases took place on a private placement basis simultaneously with the closing of our initial public offering. This issuance was made pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act.Â FG Sponsor is an accredited investor for purposes of Rule 501 of Regulation D. Each of the equity holders in our sponsor is an accredited investor under Rule 501 of Regulation D. The sole business of our sponsor is to act as the companyâ€™s sponsor in connection with this offering.In September 2023, we issued 40,000 shares of common stock to the seller of the assets of Preferred Dental Development, LLC, which we acquired pursuant to the Asset Acquisition Agreement, dated.Â In September 2023, we issued 46,500 shares of our preferred stock, par value $0.0001, in exchange for $465,000 in cash proceeds. Â In October 2023, we issued 6,629 shares of common stock and 6,629 common stock warrants in conjunction with a convertible promissory note to a related party which will mature on July 31, 2024 and is convertible into 43,837 of common stock. We also issued 14,000 common stock warrants to the same related party in conjunction with a Promissory Note which matures on December 31, 2023. In October 2023, the Company also issued 24,500 common stock warrants to an investor in conjunction with a Convertible Promissory Note which matures in May 2024 which is convertible into 189,190 shares of common stock. The Company also issued a convertible note which matures in October 2024 which is convertible into 263,158 shares of common stock.Â Â II-4Table of ContentsÂ In December 2023, we issued five convertible notes, which are convertible into: 180,506; 34,483; 34,483; 63,695 and 382,051, shares of our common stock, respectively.Â On January 1, 2024, we entered into an Asset Purchase Agreement with Ally Commerce, Inc. dba FeatherPay. Consideration for the acquired assets included 480,000 shares of our Series A Preferred Stock.Â On or about January 1, 2024, we issued 141,500 shares of our Series A Preferred Stock as consideration for the assets acquired pursuant to the asset purchase agreements with Teamworx LLC, and Verifi Dental, Limited.Â On February 1, 2024, we entered into a securities purchase agreement with an investor, pursuant to which we issued the investor a convertible promissory note in principal amount of $50,000 in exchange for $50,000 in proceeds. The maturity date of the convertible promissory note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into our common stock at a conversion rate equal to 120% of the closing price of our common stock on the date of issuance.Â On February 1, 2024, we entered into a securities purchase agreement with an investor, pursuant to which we issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000 in proceeds. The maturity date of the convertible promissory note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into common stock at a conversion rate equal to 120% of the closing price of our common stock on the date of issuance.Â On February 9, 2024, we entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company issued a convertible note in the principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity date of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into our common stock at a conversion rate equal to 100% of the closing price of the our common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by our shareholders.Â On February 26, 2024, we executed a securities purchase agreement with Crom Cortana Fund LLC and Jefferson Street Capital LLC. Pursuant to the terms and conditions of the securities purchase agreement, the investors agreed to purchase unsecured convertible notes from us in the aggregate principal amount of up to $2,375,000. Each holder of notes may convert all, or any part, of the outstanding notes, at any time at such holderâ€™s option, into shares of our common stock at an initial â€œConversion Priceâ€ of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. Additionally, in connection with the execution of the purchase agreement, we issued an aggregate of 85,174 shares of our common stock as commitment shares (the â€œFebruary Commitment Sharesâ€) to Crom Cortana Fund LLC and Jefferson Street Capital LLC.Â On May 8, 2024, we executed a securities purchase agreement with an institutional investor. Pursuant to the terms and conditions of the purchase agreement, the investor agreed to purchase unsecured convertible notes from us in the aggregate principal amount of $304,700. At closing, notes with an aggregate principal amount of $304,700 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $277,000, representing an original issue discount of 10%. On such date, we will also issue the investor 17,034 shares of our common stock (the â€œMay Commitment Sharesâ€). Each holder of notes may convert all, or any part, of the outstanding notes, at any time at such holderâ€™s option, into shares of our common stock at an initial "Conversion Priceâ€ of $1.452 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. If we fail to make any amortization payments on the notes when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion.Â If (a) we fail to make any Amortization Payments when due, (b) we have received a notification from Nasdaq advising us that we are not meeting one or more of the listing standards, and (c) we have not been given a cure period by Nasdaq or we fail to cure the deficiency within 90 days of notice from Nasdaq, then then each holder may alternatively elect to convert all or any portion of such holderâ€™s note at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion.Â On May 13, 2024, the Company entered into a note amendment with a related party, with an effective date of May 1, 2024, for the extension of a Promissory Note in the original amount of $260,000 with an original maturity date of April 30, 2024, to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 36,648 restricted shares of common stock at maturity.Â On May 13, 2024, the Company entered into a note amendment with a related party, with an effective date of May 1, 2024, for the extension of a Convertible Promissory Note in the original amount of $200,000 with an original maturity date of April 30, 2024, to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 28,625 restricted shares of common stock at maturity.Â On May 13, 2024, the Company entered into a Note Amendment with an extension of a Convertible Promissory Note in the original amount of $350,000 with an original maturity date of May 13, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 51,539 restricted shares of common stock at maturity.Â No underwriting discounts or commissions were paid with respect to such sales.Â Â II-5Table of ContentsÂ Item 16. Exhibits.Â (a) Exhibits.Â Â Â Â Â Incorporated by ReferenceExhibit NumberÂ DescriptionÂ FormÂ ExhibitÂ Filing DateÂ Â Â Â 2.1*Â Merger Agreement and Plan of Reorganization, dated as of January 5, 2023 by and among FG Merger Corp., FG Merger Sub Inc. and iCoreConnect Inc.Â 8-KÂ 2.1Â 1/6/20233.1Â Second Amended and Restated Certificate of Incorporation of iCoreConnect Inc.Â 8-KÂ 3.1Â 8/31/20233.2Â Amended and Restated Bylaws of iCoreConnect Inc.Â 8-KÂ 3.2Â 8/31/20234.1Â Specimen Warrant Certificate of FG Merger Corp.Â S-1/AÂ 4.3Â 2/23/20224.2Â Public Warrant Agreement, dated February 25, 2022, by and between FG Merger Corp. and Continental Stock Transfer & Trust Company, LLC.Â 8-KÂ 4.1Â 3/3/20224.3Â Private Warrant Agreement, dated February 25, 2022, by and between FG Merger Corp. and Continental Stock Transfer & Trust Company, LLCÂ 8-KÂ 4.2Â 3/3/20224.4Â Form of Amendment to Public Warrant Agreement, dated February 25, 2022, by and between FG Merger Corp. and Continental Stock Transfer & Trust Company, LLC.Â S-4/AÂ 4.6Â 4/17/20234.5Â Form of Amendment to Private Warrant Agreement, dated February 25, 2022, by and between FG Merger Corp. and Continental Stock Transfer & Trust Company, LLCÂ S-4/AÂ 4.7Â 4/17/20234.6Â Form of Convertible Promissory Note issued December 29, 2023 Â Â 8-KÂ Â 4.1Â Â 1/5/20244.7Â Form of Convertible Promissory Note issued February 1, 2024 Â Â 8-KÂ Â 4.1Â Â 2/7/20244.8Â Form of Convertible Promissory Note issued February 9, 2024 Â 8-KÂ Â Â 4.1Â 2/15/2024Â 4.9Â Form of Convertible Promissory Note issued February 2024 Â Â 8-KÂ Â 4.1Â 2/28/2024Â 4.10Â Form of Indemnification and Advancement AgreementÂ Â Â Â Â Â 4.11Â Form of Amendment to February Purchase AgreementsÂ Â Â Â Â Â 5.1Â Opinion of ArentFox Schiff (to be filed by amendment)Â Â Â Â Â Â Â II-6Table of ContentsÂ 10.1Â [Reserved]Â Â Â Â Â Â 10.2Â Form of Lock-Up AgreementÂ 8-KÂ 10.3Â 1/6/202310.3+Â iCoreConnect 2023 Stock PlanÂ 8-KÂ 10.3Â 8/31/202310.4+Â Employment Agreement between iCoreConnect Inc. and Robert McDermottÂ 8-KÂ 10.4Â 8/31/202310.5+Â Employment Agreement between iCoreConnect Inc. and Archit ShahÂ 8-KÂ 10.5Â 8/31/202310.6+Â Employment Agreement between iCoreConnect Inc. and David FidanzaÂ 8-KÂ 10.6Â 8/31/202310.7+Â Employment Agreement between iCoreConnect Inc. and Murali ChakravarthiÂ 8-KÂ 10.7Â 8/31/202310.8Â Prepaid Forward Purchase Agreement, dated August 14, 2023Â 8-KÂ 10.1Â 8/14/202310.9Â Purchase Agreement, dated September 12, 2023, between iCoreConnect Inc. and Arena Business Solutions Global SPC II, Ltd.Â 8-KÂ 10.1Â 9/14/202310.10Â Form of Securities Purchase Agreement related to the issuance of the Convertible Promissory Note issued December 29, 2023 Â 8-KÂ 10.1Â 1/5/202410.11Â Subordinated Loan Agreement related to the issuance of the Convertible Promissory Note issued December 29, 2023Â 8-KÂ 10.2Â 1/5/202410.12Â Subordinated Note issued December 29, 2023Â 8-KÂ 10.3Â 1/5/202410.13Â Subordinated Security Agreement related to the issuance of the Convertible Promissory Note issued December 29, 2023Â 8-KÂ 10.4Â 1/5/202410.14Â Form of Warrant Amendment issued December 29, 2023Â 8-KÂ 10.5Â 1/5/202410.15Â Form of Note Amendment issued December 29, 2023 Â 8-KÂ 10.6Â 1/5/202410.16Â Form of Securities Purchase Agreement related to the issuance of the Convertible Promissory Note issued February 1, 2024 Â 8-KÂ 10.1Â 2/7/202410.17Â Forbearance Agreement Â 8-KÂ 4.2Â 2/15/202410.18Â Form of Securities Purchase Agreement dated February 26, 2024 Â 8-KÂ 10.1Â 2/28/202410.19Â Form of Registration Rights Agreement dated February 26, 2024Â 8-KÂ 10.2Â 2/28/202410.20Â Form of Note Amendment Â 10-QÂ 10.10Â 5/15/202416.1Â Letter dated September 11, 2023 from Plante & Moran, PLLC to the SECÂ 8-KÂ 16.1Â 9/11/202321.1Â List of SubsidiariesÂ S-1Â 21.1Â 10/10/202323.1Â Consent of Marcum LLPÂ Â Â Â Â 23.3Â Consent of ArentFox Schiff, LLP (included in Exhibit 5.1 hereto)Â Â Â Â Â Â Â II-7Table of ContentsÂ Â Â Â Â Â Â Â Â Â 101.INSÂ Inline XBRL Instance Document (the instance document does not appear in the Interactive Data File because its XBRL tags are embedded within the Inline XBRL document)Â Â Â 101.SCHÂ Inline XBRL Taxonomy Extension Schema DocumentÂ Â Â Â Â Â 101.CALÂ Inline XBRL Taxonomy Extension Calculation Linkbase DocumentÂ Â Â Â Â Â 101.DEFÂ Inline XBRL Taxonomy Extension Definition Linkbase DocumentÂ Â Â Â Â Â 101.LABÂ Inline XBRL Taxonomy Extension Labels Linkbase DocumentÂ Â Â Â Â Â 101.PREÂ Inline XBRL Taxonomy Extension Presentation Linkbase DocumentÂ Â Â Â Â Â 104Â Cover Page Interactive Data File (formatted as Inline XBRL and contained in Exhibit 101)Â Â Â Â Â Â Â *Certain exhibits and schedules to this Exhibit have been omitted in accordance with Regulation S-K Item 601(a)(5). FGMC agrees to furnish supplementally a copy of all omitted exhibits and schedules to the Securities and Exchange Commission upon its request.Â Â +Indicates a management contract or compensatory plan.Â (b) Financial Statement Schedules.Â All financial statement schedules are omitted because the information called for is not required or is shown either in the financial statements or in the notes thereto. Â Â II-8Table of ContentsÂ Item 17. UndertakingsÂ The undersigned Registrant hereby undertakes: Â Â (1)To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:Â Â Â i.To include any prospectus required by section 10(a)(3) of the Securities Act of 1933;Â Â Â Â Â Â ii.To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Securities and Exchange Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than a 20% change in the maximum aggregate offering price set forth in the â€œCalculation of Registration Feeâ€ table in the effective registration statement; andÂ Â Â Â Â Â iii.To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.Â Â (2)That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.Â Â Â Â (3)To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.Â Â Â Â (4)That, for the purpose of determining liability under the Securities Act of 1933 to any purchaser:Â Â A.Each prospectus filed by the registrant pursuant to Rule 424(b)(3) shall be deemed to be part of the registration statement as of the date the filed prospectus was deemed part of and included in the registration statement; andÂ Â Â Â B.Each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.Â Â II-9Table of ContentsÂ Â (5)That for the purpose of determining liability of the registrant under the Securities Act of 1933 to any purchaser in the initial distribution of securities, the undersigned registrant undertakes that in a primary offering of securities of the undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:Â Â Â i.Any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;Â Â Â Â Â Â ii.Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by the undersigned registrant;Â Â Â Â Â Â iii.The portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; andÂ Â Â Â Â Â iv.Any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.Â Â (6)Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to any charter provision, by law or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.Â Â II-10Table of ContentsÂ SIGNATURESÂ Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Ocoee, State of Florida, onÂ June 11, 2024.Â Â iCoreConnect Inc.Â Â Â Â Â By:/s/ Robert McDermottÂ Â Â Robert McDermott Chief Executive Officer and DirectorÂ Â POWER OF ATTORNEYÂ Each person whose signature appears below constitutes and appoints each of Robert McDermott and Archit Shah as his or her true and lawful attorneysâ€'inâ€'fact and agents with full power of substitution and resubstitution, for him and his name, place and stead, in any and all capacities, to sign any or all amendments (including postâ€'effective amendments) to this registration statement and to file a new registration statement under Rule 461, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneysâ€'inâ€'fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the foregoing, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneysâ€'inâ€'fact and agents, or their substitutes, may lawfully do or cause to be done by virtue hereof.Â Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.Â SIGNATUREÂ TITLEÂ DATEÂ Â Â Â Â /s/ Robert McDermottÂ Chief Executive Officer and Director (Principal Executive Officer)Â JuneÂ 11, 2024Robert McDermottÂ Â Â Â Â Â Â Â Â /s/ Archit ShahÂ Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer) Â JuneÂ 11, 2024Archit ShahÂ Â Â Â Â Â Â Â /s/ Harry Joseph TravisÂ DirectorÂ JuneÂ 11, 2024Harry Joseph TravisÂ Â Â Â Â Â Â /s/ Kevin Patrick McDermottÂ DirectorÂ JuneÂ 11, 2024Kevin Patrick McDermottÂ Â Â Â Â Â Â Â Â /s/ John Robert PasqualÂ DirectorÂ JuneÂ 11, 2024John Robert PasqualÂ Â Â Â Â Â II-11Â EX-4.11 2 icct_ex411.htm FORM OF AMENDMENT TO FEBRUARY PURCHASE AGREEMENTS icct_ex411.htmÂ EXHIBIT 4.11 Â April 26, 2024 Â Holders of February 2024 Offering Promissory Notes Â Re: Amendment to February 2024 Offering Transaction Documents Â Dear Holders: Â ICoreConnect Inc., a Delaware corporation (the â€œCompanyâ€) and the undersigned holders (the â€œHoldersâ€, and collectively with the Company, the â€œPartiesâ€) entered into those certain securities purchase agreements on or around February 26, 2024 (the â€œPurchase Agreementsâ€), with respect to the Companyâ€™s February 2024 Offering (as defined in the Purchase Agreements). The Company is pleased to offer to you the following modifications to the Transaction Documents (as defined in the Purchase Agreements) with respect to the February 2024 Offering pursuant to this amendment letter (the â€œAmendmentâ€). Capitalized terms not otherwise defined herein shall have the meanings set forth in the respective Purchase Agreements, as applicable to each of the Holders. Â Â 1. Adjustment to Offering Size.Â Â The reference to â€œ$3,300,000.00â€ in the Purchase Agreements shall be increased to â€œ$8,250,000.00â€. Â Â Â Â 2. Adjustment to Amortization Payments in Existing Notes.Â Â With respect to the February 2024 Notes (as defined in the Purchase Agreements) issued on February 26, 2024 only (the â€œFirst Closing Notesâ€), the Company may, in its sole discretion, accelerate the payment date of any Amortization Payment (as defined in the First Closing Notes).Â Â Â Â For the avoidance of doubt, written notice by the Company to the holder(s) of the First Closing Notes of such acceleration of the payment date of any Amortization Payment (as defined in the First Closing Notes) shall be irrevocable. Â Â Â Â 3. Adjustment to Amortization Payments in Future Notes.Â Â With respect to any February 2024 Notes (as defined in the Purchase Agreements) issued after February 26, 2024 only (the â€œFuture Notesâ€), the Company may, in its sole discretion, accelerate the payment date of any Amortization Payment (as defined in the Future Notes) by giving written notice of such acceleration to the holder(s) of the Future Notes.Â Â For the avoidance of doubt, written notice by the Company to the holder(s) of the Future Notes of such acceleration of the payment date of any Amortization Payment (as defined in the Future Notes) shall be irrevocable. Â Â Â Â 4. Voluntary Conversion.Â Â The First Closing Notes are hereby amended to provide that, in addition to all other provisions in the Note, the Company may at any time, at its option by giving written notice to the Holders, permit the Holders to voluntarily effectuate the conversion(s) of any amounts under the First Closing Notes at a conversion price equal to the Market Price (each a â€œFirst Closing Note Optional Conversionâ€).Â Â For the avoidance of doubt, the Holders shall not be required to effectuate such First Closing Note Optional Conversion(s).Â Â All Future Notes shall provide that the Company may at any time, at its option by giving written notice to the holder(s) of the Future Notes, permit such holder(s) to voluntarily effectuate the conversion(s) of any amounts under the Future Notes at a conversion price equal to the Market Price (each a â€œFuture Note Optional Conversionâ€).Â Â For the avoidance of doubt, the holder(s) shall not be required to effectuate such Future Note Optional Conversion(s).Â Â Â Â All Future Notes shall provide that, if the Holder effectuates a First Closing Note Optional Conversion after the Holderâ€™s receipt of written notice by the Company as described above, then such First Closing Note Optional Conversion shall not adjust the conversion price of such Future Notes under Section 1.6(e) of such Future Notes. Â Â Â Â Â Â Â 1 Â Â Â 5. Shareholder Approval. Section 3.19 of the First Closing Notes shall be replaced in the entirety with the following: Â Â Â Â â€œ3.19Â Â Shareholder Approval. The Company (i) fails to file a preliminary information statement on Schedule 14A with the SEC with respect to the Shareholder Approval (as defined in the Purchase Agreement) on or before April 30, 2024 (which shall include the modifications in the Amendment to the Transaction Documents dated April 26, 2024) (the â€œPre-14Aâ€), (ii) fails to file a definitive information statement on Schedule 14A with the SEC with respect to the Shareholder Approval as soon as permissible under applicable securities laws after the Pre-14A is filed, (iii) fails to obtain the Shareholder Approval within sixty (60) calendar days after the Allocated Exchange Cap Depletion Date, or (iv) holds any meeting of its shareholders without a proposal for obtaining the Shareholder Approval in such meeting at any time prior to the date that the Shareholder Approval becomes effective pursuant to the rules promulgated under the 1934 Act.â€ Â Â Â Â The Company shall file a preliminary information statement on Schedule 14A with the SEC with respect to the Shareholder Approval (as defined in the Purchase Agreement) on or before April 30, 2024 (which shall include the modifications in this Amendment), and file a definitive information statement on Schedule 14A with the SEC with respect to the Shareholder Approval as soon as permissible under applicable securities laws. Â Â Â Â 6. Registration.Â Â The Registration Rights Agreement (as defined in each of the Purchase Agreements) is hereby amended such that the initial Registration Statement (as defined in the Registration Rights Agreements) to be filed pursuant each Registration Rights Agreement shall include a number of Registrable Securities (as defined in each Registration Rights Agreement) equal to no less than 6,600,000 shares of Common Stock (as defined in the Purchase Agreements) (subject to appropriate adjustments for any stock dividend, stock split, stock combination, rights offerings, reclassification or similar transaction that proportionately decreases or increases the Common Stock), to be allocated to the Holders based upon on a pro rata basis in proportion to the aggregate principal amount of the February 2024 Notes then outstanding. Â Â Â Â 7. Representations and Warranties of the Company.Â Â The Company has the requisite corporate power and authority to enter into and to consummate the transactions contemplated by this Amendment and otherwise to carry out its obligations hereunder and thereunder.Â Â The execution and delivery of this Amendment by the Company and the consummation by the Company of the transactions contemplated hereby have been duly authorized by all necessary action on the part of the Company and no further action is required by the Company or its board of directors in connection therewith.Â Â This Amendment has been duly executed by the Company and, when delivered in accordance with the terms hereof, will constitute the valid and binding obligation of the Company enforceable against the Company in accordance with its terms, except (i) as limited by general equitable principles and applicable bankruptcy, insolvency, reorganization, moratorium and other laws of general application affecting enforcement of creditorsâ€™ rights generally, (ii) as limited by laws relating to the availability of specific performance, injunctive relief or other equitable remedies and (iii) insofar as indemnification and contribution provisions may be limited by applicable law. The Company has not, nor has any person acting on its behalf, directly or indirectly made any offers or sales of any security or solicited any offers to buy any security under circumstances that would cause the February 2024 Offering to be integrated with prior offerings by the Company for purposes of the Securities Act, nor will the Company take any action or steps that would cause the February 2024 Offering to be integrated with other offerings of the Company for purposes of the Securities Act or the rules of the Principal Market.Â Â The Company has not paid or given, and has not agreed to pay or give, directly or indirectly, any commission or other remuneration for soliciting the execution of this Amendment.Â Â No other consideration has or will be paid for the execution of this Amendment. Â Â 2 Â Â Â 8. Representations and Warranties of the Holders. The Holders have the requisite corporate power and authority to enter into and to consummate the transactions contemplated by this Amendment and otherwise to carry out its obligations hereunder and thereunder.Â Â The execution and delivery of this Amendment by the Holders and the consummation by the Holders of the transactions contemplated hereby have been duly authorized by all necessary action on the part of the Holders and no further action is required by the Holder in connection therewith.Â Â This Amendment has been duly executed by the Holders and, when delivered in accordance with the terms hereof, will constitute the valid and binding obligation of the Holders enforceable against the Holders in accordance with its terms, except (i) as limited by general equitable principles and applicable bankruptcy, insolvency, reorganization, moratorium and other laws of general application affecting enforcement of creditorsâ€™ rights generally, (ii) as limited by laws relating to the availability of specific performance, injunctive relief or other equitable remedies and (iii) insofar as indemnification and contribution provisions may be limited by applicable law.Â Â Each of the Holders is an â€œaccredited investorâ€ as defined in Rule 501(a) of Regulation D.Â Â For the avoidance of doubt, the representations and warranties contained herein of each of the Holders shall only be made with respect to itself and not as to any Other Holder (as defined in this Amendment). Â Â Â Â 9. Listing.Â Â Â The Company shall promptly secure the listing or designation for quotation (as the case may be) of all of the additional Common Stock to be issued pursuant to the February 2024 Offering, as amended by this Amendment, upon each national securities exchange and automated quotation system, if any, upon which the Common Stock is then listed or designated for quotation (as the case may be) (subject to official notice of issuance) and shall maintain such listing or designation for quotation (as the case may be) of all such Common Stock from time to time issuable under the terms of the February 2024 Offering, as amended, on such national securities exchange or automated quotation system.Â Â Â Â Â Â 10. Disclosure of Transaction.Â Â The Company shall, on or before 9:30 a.m., New York City time, on or prior to the fourth (4th) business day after the date of this Amendment, file a Current Report on Form 8-K describing the terms of the transactions contemplated hereby in the form required by the 1934 Act and attaching the Amendment, to the extent they are required to be filed under the 1934 Act, that have not previously been filed with the Securities and Exchange Commission by the Company (including, without limitation, this Amendment) as exhibits to such filing (including all attachments, the â€œ8-K Filingâ€).Â Â From and after the filing of the 8-K Filing, the Company shall have disclosed all material, non-public information (if any) provided up to such time to the Holders by the Company or any of its subsidiaries (the â€œSubsidiariesâ€) or any of their respective officers, directors, employees or agents.Â Â In addition, effective upon the filing of the 8-K Filing, the Company acknowledges and agrees that any and all confidentiality or similar obligations under any agreement with respect to the transactions contemplated by the Amendment or as otherwise disclosed in the 8-K Filing, whether written or oral, between the Company, any of its Subsidiaries or any of their respective officers, directors, affiliates, employees or agents, on the one hand, and any of the Holders or any of their affiliates, on the other hand, shall terminate.Â Â Neither the Company, its Subsidiaries nor the Holders shall issue any press releases or any other public statements with respect to the transactions contemplated hereby; provided, however, the Company shall be entitled, without the prior approval of the Holders, to make a press release or other public disclosure with respect to such transactions (i) in substantial conformity with the 8-K Filing and contemporaneously therewith or (ii) as is required by applicable law and regulations (provided that in the case of clause (i) the Holders shall be consulted by the Company in connection with any such press release or other public disclosure prior to its release).Â Â Without the prior written consent of the Holders (which may be granted or withheld in the Holdersâ€™ sole discretion), except as required by applicable law, the Company shall not (and shall cause each of its Subsidiaries and affiliates to not) disclose the name of the Holders in any filing, announcement, release, or otherwise. Â Â 3 Â Â Â 11. No Third-Party Beneficiaries.Â Â This Amendment is intended for the benefit of the parties hereto and their respective permitted successors and assigns, and is not for the benefit of, nor may any provision hereof be enforced by, any other person. Â Â Â Â 12. Joint and Several Obligations. The Company acknowledges and agrees that the obligations of the Holders under this Amendment are several and not joint with the obligations of each other or any other holder of the February 2024 Notes (each, an â€œOther Holderâ€) under any other agreement related to February 2024 Offering, and each of the Holders shall not be responsible in any way for the performance of the obligations of any Other Holder.Â Â Nothing contained in this Amendment, and no action taken by the Holders pursuant hereto, shall be deemed to constitute any of the Holders and the Other Holders as a partnership, an association, a joint venture or any other kind of entity, or create a presumption that any of the Holders and the Other Holders are in any way acting in concert or as a group with respect to such obligations or the transactions contemplated by this Amendment and the Company acknowledges that the Holders and the Other Holders are not acting in concert or as a group with respect to such obligations or the transactions contemplated by this Amendment.Â Â The Company and the Holders confirm that the Holders have independently participated in the negotiation of the transactions contemplated hereby with the advice of its own counsel and advisors.Â Â The Holders shall be entitled to independently protect and enforce its rights, including, without limitation, the rights arising out of this Amendment, and it shall not be necessary for any Other Holder to be joined as an additional party in any proceeding for such purpose. Â Â Â Â 13. Amendments; Waivers; No Other Amendment. No provision of this Amendment may be waived, modified, supplemented or amended. except in a written instrument signed by the Company and the Holders. Â Â Â Â 14. Successors and Assigns.Â Â This Amendment shall be binding upon and inure to the benefit of the parties and their successors and permitted assigns.Â Â The Company may not assign this Amendment or any rights or obligations hereunder without the prior written consent of the Holders (other than by merger).Â Â Â Â Â Â 15. Severability.Â Â If any term, provision, covenant or restriction of this Amendment is held by a court of competent jurisdiction to be invalid, illegal, void or unenforceable, the remainder of the terms, provisions, covenants and restrictions set forth herein shall remain in full force and effect and shall in no way be affected, impaired or invalidated, and the parties hereto shall use their commercially reasonable efforts to find and employ an alternative means to achieve the same or substantially the same result as that contemplated by such term, provision, covenant or restriction. It is hereby stipulated and declared to be the intention of the parties that they would have executed the remaining terms, provisions, covenants and restrictions without including any of such that may be hereafter declared invalid, illegal, void or unenforceable. Â Â Â Â 16. Interpretation.Â Â No provision of this Amendment shall be interpreted or construed against any party hereto because that party or its legal representative drafted it. Â Â Â Â 17. Fees; Expenses; Choice of Law. Except as expressly set forth herein, each party shall pay the fees and expenses of its advisers, counsel, accountants and other experts, if any, and all other expenses incurred by such party incident to the negotiation, preparation, execution, delivery and performance of this Amendment. Section 8(a) of the Purchase Agreements shall apply to this Amendment. Â Â Â Â 18. Force and Effect. This Amendment shall be deemed part of, but shall take precedence over and supersede any provisions to the contrary contained in the Transaction Documents.Â Â Except as specifically modified hereby, all of the provisions of the Transaction Documents, which are not in conflict with the terms of this Amendment, shall remain in full force and effect. Â Â Â Â 19. Counterparts.Â Â This Amendment may be executed in two or more counterparts, each of which when so executed and delivered to the other party shall be deemed an original. The executed page(s) from each original may be joined together and attached to one such original and shall thereupon constitute one and the same instrument.Â Â Â Â Such counterparts may be delivered via facsimile, electronic mail (including pdf or any electronic signature complying with the U.S. federal ESIGN Act of 2000, e.g., www.docusign.com) or other transmission method and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes. Â *************** Â Â 4 Â Â Please do not hesitate to call me if you have any questions. Â Â Sincerely yours, Â Â Â Â Â Â ICORECONNECT INC. Â Â Â Â Â Â By: /s/ Robert McDermott Â Â Â Â Â Â Name: Robert McDermott Title: Chief Executive Officer Â Â [Company signature page] Â Â 5 Â Â Accepted and Agreed to: Â CROM CORTANA FUND LLC Â By: Â Â Â Name: LIAM SHERIF Title: GENERAL PARTNER Â Â [Holder signature page] Â Â 6 Â Â Accepted and Agreed to: Â JEFFERSON STREET CAPITAL, LLC Â By: Â Â Â Name: BRIAN GOLDBERG Title: MANAGING MEMBER Â Â [Holder signature page] Â Â 7 Â EX-23.1 3 icct_ex231.htm CONSENT icct_ex231.htmEXHIBIT 23.1 Â Independent Registered Public Accounting Firmâ€™s Consent Â We consent to the inclusion in this Registration Statement of iCoreConnect, Inc. on Form S-1, of our report dated April 18, 2024, which includes an explanatory paragraph as to the Companyâ€™s ability to continue as a going concern, with respect to our audits of the financial statements of iCoreConnect, Inc. as of December 31, 2023 and 2022 and for each of the two years ended December 31, 2023 which report appears in the Prospectus, which is part of this Registration Statement. We also consent to the reference to our Firm under the heading â€œExpertsâ€ in such Prospectus. Â /s/ Marcum llp Â Marcum llp New York, NY June 11, 2024 Â Â EX-FILING FEES 4 icct_ex107.htm FILING FEE TABLE icct_ex107.htmEXHIBIT 107 Â Calculation of Filing Fee Tables Â FORM S-1 (Form Type) Â ICORECONNECTÂ INC. (Exact Name of Registrant as Specified in its Charter) Â Table 1: Newly Registered and Carry Forward Securities Â Â Security Type Security Class Title Fee Calculation or Carry Forward Rule Amount Registered Proposed Maximum Offering Price Per Unit Maximum Aggregate Offering Price Fee Rate Amount of Registration Fee Â Newly Registered Securities Fees to Be Paid Equity Common Stock (1) Rule 457(c) 10,000,000 $0.9660Â (2) $9,660,000 0.00014760 Â $1,425.82 Â Total Fees Previously Paid Â Â Â Â Â $0.00 Â Total Fee Offsets Â Â Â Â Â $0.00 Â Net Fee Due Â Â Â Â Â $1,425.82 Â (1) Includes 9,897,792 shares of common stock underlying convertible promissory notes. Â Â (2) Pursuant to Rule 457(c) under the Securities Act, and solely for the purpose of calculating the registration fee, the proposed maximum offering price per share is $0.9660, which is the average of the high and low prices of the shares of the Companyâ€™s Common Stock on June 6, 2024 on the Nasdaq Stock Market. EX-101.SCH 5 icct-20240331.xsd XBRL TAXONOMY EXTENSION SCHEMA 000001 - Document - Cover link:presentationLink link:calculationLink link:definitionLink 000002 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS link:presentationLink link:calculationLink link:definitionLink 000003 - Statement - CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) link:presentationLink link:calculationLink link:definitionLink 000004 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) link:presentationLink

link:calculationLink link:definitionLink 000005 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS EQUITY (DEFICIT) (UNAUDITED) link:presentationLink link:calculationLink link:definitionLink 000006 - Statement - CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) link:presentationLink link:calculationLink link:definitionLink 000007 - Disclosure - NATURE OF OPERATIONS link:presentationLink link:calculationLink link:definitionLink 000008 - Disclosure - BUSINESS COMBINATION AND RECAPITALIZATION link:presentationLink link:calculationLink link:definitionLink 000009 - Disclosure - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES link:presentationLink link:calculationLink link:definitionLink 000010 - Disclosure - PROPERTY AND EQUIPMENT, NET link:presentationLink link:calculationLink link:definitionLink 000011 - Disclosure - INTANGIBLE ASSETS AND GOODWILL link:presentationLink link:calculationLink link:definitionLink 000012 - Disclosure - COMMON AND PREFERRED STOCK 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Disclosure - PROPERTY AND EQUIPMENT, NET (Details) link:presentationLink link:calculationLink link:definitionLink 000047 - Disclosure - PROPERTY AND EQUIPMENT, NET (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000048 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details) link:presentationLink link:calculationLink link:definitionLink 000049 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details 1) link:presentationLink link:calculationLink link:definitionLink 000050 - Disclosure - GOODWILL AND OTHER INTANGIBLE ASSETS (Details 2) link:presentationLink link:calculationLink link:definitionLink 000051 - Disclosure - GOODWILL AND OTHER INTANGIBLE ASSETS (Details 3) link:presentationLink link:calculationLink link:definitionLink 000052 - Disclosure - GOODWILL AND OTHER INTANGIBLE ASSETS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000053 - Disclosure - FORWARD PURCHASE AGREEMENT (Details Narrative) 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link:calculationLink link:definitionLink 000062 - Disclosure - ACQUISITIONS (Details) link:presentationLink link:calculationLink link:definitionLink 000063 - Disclosure - ACQUISITIONS (Details 1) link:presentationLink link:calculationLink link:definitionLink 000064 - Disclosure - ACQUISITIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000065 - Disclosure - RELATED PARTY TRANSACTIONS (Details) link:presentationLink link:calculationLink link:definitionLink 000066 - Disclosure - RELATED PARTY TRANSACTIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000067 - Disclosure - NATURE OF OPERATIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000068 - Disclosure - BUSINESS COMBINATION AND RECAPITALIZATION (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000069 - Disclosure - INTANGIBLE ASSETS AND GOODWILL (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000070 - Disclosure - COMMON AND PREFERRED STOCK (Details) link:presentationLink link:calculationLink link:definitionLink 000071 - Disclosure - COMMON AND PREFERRED STOCK (Details 1) link:presentationLink link:calculationLink link:definitionLink 000072 - Disclosure - COMMON AND PREFERRED STOCK (Details 2) link:presentationLink link:calculationLink link:definitionLink 000073 - Disclosure - COMMON AND PREFERRED STOCK (Details 3) link:presentationLink link:calculationLink link:definitionLink 000074 - Disclosure - COMMON AND PREFERRED STOCK (Details 4) link:presentationLink link:calculationLink link:definitionLink 000075 - Disclosure - COMMON AND PREFERRED STOCK (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000076 - Disclosure - SEGMENT INFORMATION (Details) link:presentationLink link:calculationLink link:definitionLink 000077 - Disclosure - BUSINESS COMBINATIONS (Details) link:presentationLink link:calculationLink link:definitionLink 000078 - Disclosure - BUSINESS COMBINATIONS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink 000079 - Disclosure - SUBSEQUENT EVENTS (Details Narrative) link:presentationLink link:calculationLink link:definitionLink EX-101.LAB 6 icct-20240331_lab.xml XBRL TAXONOMY EXTENSION LABEL LINKBASE Cover [Abstract] Entity Registrant Name Entity Central Index Key Document Type Amendment Flag Entity Small Business Entity Emerging Growth Company Entity Filer Category Entity Ex Transition Period Entity Incorporation State Country Code Entity Tax Identification Number Entity Address Address Line 1 Entity Address Address Line 2 Entity Address City Or Town Entity Address State Or Province Entity Address Postal Zip Code City Area Code Local Phone Number CONDENSED CONSOLIDATED BALANCE SHEETS ASSETS Cash Accounts receivable, net Prepaid expenses and other current assets Total current assets Property and equipment, net Right of use lease asset - operating Software development costs, net Acquired technology, net Customer relationships, net Forward purchase agreement Goodwill Total long-term assets TOTAL ASSETS LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT) Accounts payable and accrued expenses Operating lease liability, current portion Notes payable, current portion Related party notes payable Deferred revenue Total current liabilities Long-term debt, net of current maturities Operating lease liability, net of current portion Total long-term liabilities TOTAL LIABILITIES Commitments and Contingencies (Note 11) STOCKHOLDERS' EQUITY (DEFICIT) Preferred Stock par value $0.0001; 40,000,000 shares authorized; Issued and Outstanding: 3,755,209 as of December 31, 2023 and 0 as of December 31, 2022 Common Stock par value $0.0001; 100,000,000 shares authorized; Issued and Outstanding: 10,068,477 as of December 31, 2023 and 6,076,078 as of December 31, 2022 Additional paid-in-capital Accumulated deficit TOTAL STOCKHOLDERS' EQUITY (DEFICIT) TOTAL LIABILITIES AND STOCKHOLDERS' EQUIITY(DEFICIT) Preferred stock, par value Preferred stock, shares authorized Preferred stock, shares issued Preferred stock, shares outstanding Common Stock, par value Common Stock, shares authorized Common Stock, shares issued Common Stock, shares outstanding CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) Revenue, net Cost of sales Gross profit Selling, general and administrative Expenses Depreciation and amortization Total operating expenses Loss from operations Other income expense Interest expense [Interest Expense] Finance charges [Financing Interest Expense] Change in fair value of forward purchase agreement Impairment of intangible asset [Impairment of Intangible Assets, Finite-Lived] Other expense [Other Expenses] Total other expense Net loss Dividends to common stockholders [Dividends, Common Stock] Preferred dividends [Dividends, Preferred Stock] Income taxes Net loss attributable to common stockholders Net loss per share, basic and diluted Weighted average number of shares, basic and diluted Net loss per share available to common stockholders, basic and diluted CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS EQUITY (DEFICIT) (UNAUDITED) Statement [Table] Statement [Line Items] Statement Equity Components [Axis] Preferred Stock Common Stock Additional Paid-In Capital Retained Earnings (Accumulated Deficit) Balance, shares [Shares, Issued] Balance, amount [Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest] Balance, amount [Balance, amount] Balance, amount Balances as previously reported, shares Balances as previously reported, amount Retroactive application of reverse capitalization (Note 2), shares Retroactive application of reverse capitalization (Note 2), amount Stock issued for cash, shares Stock issued for cash, amount Origination fee in convertible debt agreement Stock issued for conversion of debt, shares Stock issued for conversion of debt, amount Stock repurchased and cancelled as part of settlement, shares Stock repurchased and cancelled as part of settlement, amount Exercise of Common Stock Options, shares Exercise of Common Stock Options, amount Repurchase of Common Stock Warrants Stock compensation expense, shares Stock compensation expense, amount Net loss [Net Income (Loss) Attributable to Parent] Balances at January 1, 2023 (as previously reported) shares Balances at January 1, 2023 (as previously reported) amount Stock issued for cash, shares [Stock Issued During Period, Shares, New Issues] Stock issued for cash, amount [Stock Issued During Period, Value, New Issues] Origination fee in convertible debt agreement, amount Stock issued for conversion of debt, shares [Stock Issued During Period, Shares, Conversion of Units] Stock issued for conversion of debt, amount [Stock Issued During Period, Value, Conversion of Units] Stock compensation expense, shares [Shares Issued, Shares, Share-Based Payment Arrangement, after Forfeiture] Stock compensation expense, amount [Shares Issued, Value, Share-Based Payment Arrangement, after Forfeiture] Origination fee in convertible debt agreement, shares Issuance of Series A Preferred Stock on merger, shares Issuance of Series A Preferred Stock on merger, amount Common stock issued on exercise of options, shares Common stock issued on exercise of options, amount Conversion of Series A Preferred Stock to Common Stock, shares Conversion of Series A Preferred Stock to Common Stock, amount Series A Preferred Stock issued for cash, shares Series A Preferred Stock issued for cash, amount Stock issued for purchase of assets of Preferred Dental, shares Stock issued for purchase of assets of Preferred Dental, amount Modification of warrant agreement Origination fee on equity line of credit, shares Origination fee on equity line of credit, amount Stock issued for the conversion of warrants, shares Stock issued for the conversion of warrants, amount Preferred stock issued on exercise of warrants, shares Preferred stock issued on exercise of warrants, amount Merger transaction costs Stock issued for purchase of Verifi Dental Limited, shares Stock issued for purchase of Verifi Dental Limited, amount Stock issued for purchase of FeatherPay, shares Stock issued for purchase of FeatherPay, amount Stock issued for the purchase of Teamworx, shares Stock issued for the purchase of Teamworx, amount Balance, amount Balance, shares Balance, amount CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) CASH FLOWS FROM OPERATING ACTIVITIES Net loss Adjustments to reconcile net loss to net cash used in operating activities: Depreciation expense Amortization expense Finance charges Finance fee Bad debt expense Change in value of forward purchase agreement Stock compensation expense Gain on sale of assets Dividend expense Non-cash interest expense Impairment of intangible assets Changes in assets and liabilities: Accounts receivable [Increase (Decrease) in Accounts Receivable] Prepaid expenses and other current assets [Increase (Decrease) in Prepaid Expenses, Other] Right of use asset, net of lease liability [Increase (Decrease) in Leasing Receivables] Accounts payable and accrued expenses [Increase (Decrease) in Other Accounts Payable and Accrued Liabilities] Deferred revenue [Increase (Decrease) in Deferred Revenue] NET CASH USED IN OPERATING ACTIVITIES Change in allowance for doubtful accounts INVESTING ACTIVITIES Cash portion of consideration paid to acquire Preferred Dental [Asset Acquisition, Consideration Transferred] Investment in forward purchase agreement [Investment in forward purchase agreement] Proceeds from sale of assets Purchases of capital assets [Payments for Purchase of Other Assets] Change in fair value of forward purchase agreement [Change in fair value of forward purchase agreement] Additions to capitalized software Accounts receivable NET CASH USED IN INVESTING ACTIVITIES Prepaid expenses and other current assets [Increase (Decrease) in Prepaid Expense and Other Assets] FINANCING ACTIVITES Net proceeds from debt Right of use asset, net of lease liability [Right of use asset, net of lease liability] Payments on debt [Repayments of Debt] Accounts payable and accrued expenses [Increase (Decrease) in Accounts Payable and Accrued Liabilities] Proceeds from issuance of common stock Conversion of convertible debt into common stock [Conversion of convertible debt into common stock] Proceeds from issuance of series A preferred stock Proceeds from exercise of employee stock options Effect of merger, net of transactions Repurchase of warrants for common stock [Payments for Repurchase of Warrants] NET CASH PROVIDED BY FINANCING ACTIVITIES NET CHANGE IN CASH CASH AT BEGINNING OF THE YEAR Cash portion of consideration paid to acquire assets - Verifi Dental Limited [Payments to Acquire Businesses, Net of Cash Acquired] Cash portion of consideration paid to acquire assets - FeatherPay [Payments to Acquire Business Two, Net of Cash Acquired] CASH AT END OF THE YEAR Purchase of capital assets [Payments to Acquire Property, Plant, and Equipment] SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: Cash paid during the period for interest Additions to capitalized software [Payments to Acquire Software] Stock issued for acquisition of Preferred Dental Stock issued for conversion of notes payable Net proceeds from debt [Proceeds from Issuance of Debt] Dividends to Common Stockholders Cash paid during the period for interest [Income Taxes Paid] NATURE OF OPERATIONS NATURE OF OPERATIONS Nature of Operations [Text Block] BUSINESS COMBINATION AND RECAPITALIZATION BUSINESS COMBINATION AND RECAPITALIZATION [BUSINESS COMBINATION AND RECAPITALIZATION] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Significant Accounting Policies [Text Block] PROPERTY AND EQUIPMENT, NET PROPERTY AND EQUIPMENT, NET Property, Plant and Equipment Disclosure [Text Block] INTANGIBLE ASSETS AND GOODWILL GOODWILL AND OTHER INTANGIBLE ASSETS COMMON AND PREFERRED STOCK COMMON AND PREFERRED STOCK Stockholders' Equity Note Disclosure [Text Block] FORWARD PURCHASE AGREEMENT FORWARD PURCHASE AGREEMENT [FORWARD PURCHASE AGREEMENT] NOTES PAYABLE NOTES PAYABLE Debt Disclosure [Text Block] INCOME TAXES INCOME TAXES Income Tax Disclosure [Text Block] CONCENTRATION OF CREDIT RISK CONCENTRATION OF CREDIT RISK Concentration Risk Disclosure [Text Block] COMMITMENTS AND CONTINGENCIES COMMITMENTS AND CONTINGENCIES Commitments and Contingencies Disclosure [Text Block] ACQUISITIONS ACQUISITIONS Asset Acquisition [Text Block] RELATED PARTY TRANSACTIONS RELATED PARTY TRANSACTIONS Related Party Transactions Disclosure [Text Block] SEGMENT INFORMATION SEGMENT INFORMATION Segment Reporting Disclosure [Text Block] BUSINESS COMBINATIONS Business Combination Disclosure [Text Block] SUBSEQUENT EVENTS SUBSEQUENT EVENTS Subsequent Events [Text Block] Basis of Presentation Accounts Receivable and Allowance For Doubtful Accounts Trade and Other Accounts Receivable, Unbilled Receivables, Policy [Policy Text Block] Software Development Costs and Acquired Software Long-Lived Assets and Goodwill Goodwill and Intangible Assets, Policy [Policy Text Block] Revenue Recognition Advertising Costs Accounting for Derivative Instruments Financial Instruments With Down Round Features Income Taxes Going Concern and Liquidity Fair Value Measurements Cash [Cash] Accounts Receivable and Allowance For Doubtful Accounts Property and Equipment, net Long-Lived Assets and Goodwill Use of Estimates Net Loss Per Share Stock-Based Compensation Beneficial Conversion Features and Warrants Leases Related Party Transactions Business Combinations Reportable Segments Recently Issued Accounting Pronouncements Allowance for Credit Losses Schedule of consummation of the Business Combination Schedule of reconcile of statement of changes in stockholder's equity Schedule of warrants were converted into Preferred Stock warrants Summary of option activity Schedule of outstanding warrants Schedule of preferred stock warrants outstanding Schedule of property and equipment, net Schedule of carrying amounts and accumulated amortization Schedule of Finite-Lived Intangible Assets, Future Amortization Expense [Table Text Block] Schedule of Goodwill Schedule of carrying amounts and accumulated amortization Schedule of

weighted-average amortization period of intangible assets Schedule of unamortized acquired intangible assets expense during next years Summary of Stock Option Activity Schedule of warrants outstanding Schedule of Notes Payable Schedule of deferred taxes comparision Schedule of undiscounted future lease obligations [Schedule of undiscounted future lease obligations] Schedule of Undiscounted minimum lease commitments [Schedule of Undiscounted minimum lease commitments] Schedule of undiscounted future lease obligations Schedule of Undiscounted minimum lease commitments Schedule of fair value of the assets acquired Schedule of operations including acquisitions Schedule of Related Party Transactions Revenue Segment Schedule of fair value of the assets acquired and liabilities Class of Stock [Axis] Common Share [Member] Preferred Share [Member] Common stock of FGMC outstanding prior to business combination shares Less: Redemptions of FGMC common stock Common stock held by former FGMC shareholders FGMC sponsor shares Underwriter shares Sponsor shares transferred for services Sponsor shares transferred for non-redemption Shares issued related to extension note Total FGMC common shares outstanding prior to conversion to preferred stock Conversion of existing FGMC common stockholders to new preferred stock Shares issued to Old iCore stockholders for purchase consideration Common Stock issued Preferred Stock issued Cash - FGMC trust (net of redemptions) Cash transferred to Forward Purchase Agreement [Secured Debt, Repurchase Agreements] Gross proceeds Less: FGMC and Old iCore transaction costs paid [Sale Leaseback Transaction, Historical Cost] Effect of Business Combination, net of redemptions and transaction costs Related Party [Axis] Related Party Transaction [Axis] Sponsor And Investors Member [Member] Sponsor [Member] Underwriter [Member] Number of Warrants Strike Price Long-Lived Tangible Asset [Axis] Range [Axis] Computer Equipment [Member] leasehold improvements [Member] computer software [Member] Office furniture and fixtures [Member] Minimum [Member] Maximum [Member] vehicles [Member] Estimated useful lives of the assets Allowance for doubtful accounts Fair value and impairment Working Capital Deficit Advertising Costs [Advertising Expense] Operating loss Recurring revenues Non recurring revenues Accumulated deficit Options Outstanding Number of Options Outstanding, Beginning [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Number] Number of Options granted Number of Options Exercised [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercises in Period] Number of Options Forfeited [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Forfeitures in Period] Number of Options Outstanding, Ending Number of Options Outstanding, Exercisable Ending [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Number] Weighted Average Exercise Price, Beginning [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Outstanding, Weighted Average Exercise Price] Weighted Average Exercise Price, Granted Weighted Average Exercise Price, Exercised Weighted Average Exercise Price, Forfeited Weighted Average Exercise Price, Ending Weighted Average Exercise Price, Exercisable [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Exercisable, Weighted Average Exercise Price] Weighted Average Remaining Contractual Term in Years, Beginning Weighted Average Remaining Contractual Term in Years, granted Weighted Average Remaining Contractual Term in Years, Exercised as part of merger Weighted Average Remaining Contractual Term in Years, Forfeited Weighted Average Remaining Contractual Term in Years, Ending Weighted Average Remaining Contractual Term in Years, Exercisable Ending Nonvested Options Number of Options Nonvested, Beginning [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Nonvested, Number of Shares] Number of Options Nonvested, Granted Number of Options Nonvested, Vested [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Vested, Number of Shares] Number of Options Nonvested, Forfeited/expired [Share-Based Compensation Arrangement by Share-Based Payment Award, Options, Nonvested Options Forfeited, Number of Shares] Number of Options Nonvested, Ending Weighted Average grant date Fair Value Nonvested, Beginning Weighted Average grant date Fair Value Nonvested, Vested Weighted Average grant date Fair Value Nonvested, Granted Weighted Average grant date Fair Value Nonvested, Forfeited Weighted Average grant date Fair Value Nonvested, Ending Weighted Average Remaining Years to vest Nonvested, Beginning Weighted Average Remaining Years to vest Nonvested, Vested Weighted Average Remaining Years to vest Nonvested, Forfeited/expired Weighted Average Remaining Years to vest Nonvested, Granted Weighted Average Remaining Years to vest Nonvested, Ending Number of Warrants Outstanding, Beginning [Number of Warrants Outstanding, Beginning] Number of Warrants, granted Number of Warrants, Cancelled Number of Warrants,Exercised Number of Warrants Outstanding, Ending Weighted Average Exercise Price of Warrants, Beginning Weighted Average Exercise Price of Warrants, Granted Weighted Average Exercise Price of Warrants, Exercised Weighted Average Exercise Price of Warrants, Cancelled Weighted Average Exercise Price of Warrants, Ending Weighted Average Remaining Life of Warrants in Years Weighted Average Remaining Life of Warrants in Years, granted Weighted Average Remaining Life of Warrants in Years,Exercised Weighted Average Remaining Life of Warrants in Years, Cancelled Aggregate Intrinsic Value of Warrants, Beginning Aggregate Intrinsic Value of Warrants, Ending Class of Warrant or Right [Axis] $2.00 Preferred Stock Warrants Outstanding [Member] Number of warrants Outstanding, Beginning [Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Outstanding, Number] Number of Warrants, granted [Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Granted] Number of Warrants, Exercised [Share-Based Compensation Arrangement by Share-Based Payment Award, Non-Option Equity Instruments, Exercised] Number of Warrants, Expired Number of warrants outstanding, Ending Weighted Average Exercise Price of Warrants, Granted Weighted Average Exercise Price of Warrants, Exercised Weighted Average Exercise Price of Warrants, expired Weighted average remaining contractual term in years, Exercised Weighted average remaining contractual term in years, Granted Weighted average remaining contractual term in years $11.50 Preferred Stock Warrants Outstanding [Member] Number of Warrants, granted Number of Warrants, Expired Weighted Average Exercise Price of Warrants, Granted Weighted Average Exercise Price of Warrants, Exercised Weighted Average Exercise Price of Warrants, expired Weighted average remaining contractual term in years, Granted Weighted average remaining contractual term in years $15.00 Preferred Stock Warrants Outstanding [Member] Number of Warrants, Expired Weighted Average Exercise Price of Warrants, expired Weighted average remaining contractual term in years, Granted Award Type Axis Scenario [Axis] Title of Individual [Axis] Award Date [Axis] Liability Class [Axis] Financial Instrument [Axis] Restricted Stock Compensation [Member] 2020 Service [Member] Chief Executive Officers [Member] Committee [Member] Chair of a Committee [Member] Series A Preferred Stock [Member] January Two Thousand Twenty One [Member] Equity Lineof Credit [Member] Arena Business Solutions Global SPC II [Member] Board Of Directors [Member] Chief Executive Officer [Member] Warrant Agreement [Member] Stock Issuances [Member] Common Stock Shares issued Common Stock Option [Member] May 18 2023 [Member] Derivate liability Modification of warrant price Common Stock Warrants Non cash incremental fair value Description of equity Description of converted shares of common stock Restricted Stock Compensation Purchase of Common stock warrants Additional warrants to be issued Restated strike price Strike price Common Stock Shares authorized Common Stock, par value Preferred Stock Shares authorized Preferred Stock Shares per value Conversion Price Accrued Intrest rate Preferred Stock Shares issued Common Stock Shares Issued For Cash, Shares Common Stock Shares issued Common Stock Shares Equity Line Of Credit Of Aggregate Amount Balance available Purchase of Common stock Advance to party Purchase of Common stock value Purchase Price, Description Cashless conversion of shares Warrants Price Restricted common stock issued for service, shares Compensation Additional compensation Restricted common stock issued for srvice, value Price per share Restricted shares of common stock issued for bonus, value Restricted Shares Of Common Stock Issued For Bonus, Shares Common Stock Shares Issued For Cash, Value Shares of common stock on the conversion of debt Shares of common stock on the conversion of debt [Conversion of Stock, Shares Converted] Common stock shares issued related to employee performance, shares Common stock shares issued related to employee performance, value Asset acquisition of Preferred Dental Services Inducements for financing agreements Conversion of debt Collateral Held [Axis] Finite-Lived Intangible Assets by Major Class [Axis] Furniture And Fixtures [Member] Leasehold Improvements [Member] Equipment [Member Vehicles [Member] Computer Software [Member] Property and equipment, gross Less accumulated depreciation [Accumulated Depreciation, Depletion and Amortization, Property, Plant, and Equipment] Property and equipment, net Depreciation expense [Depreciation Expense on Reclassified Assets] Gain on sale of assets Recovery of depreciation expense Capitalized Software [Member] Customer Relationships [Member] Acquired Technology [Member] Gross carrying amount Impairment Accumulated amortization Net carrying amount Balance, beginning 2024 Acquisitions Balance, ending Weighted-Average Amortization period Asset 2024 2025 2026 2027 Amortization expense of intangible assets Commitment Shares issued Redemption Price Debt Instrument [Axis] Promissory Note 3 [Member Secured Promissory Note [Member] Promissory Note 1 [Member] Promissory Note 4 [Member] Promissory Note 5 [Member] Convertible Note 2 [Member Convertible Note 1 [Member] Convertible Note 3 [Member] Convertible Note 4 [Member] Convertible Note 5 [Member] Promissory Note 6 [Member] Convertible Note 6 [Member Convertible Note 7 [Member] Convertible Note 8 [Member] Convertible Note 9 [Member] Convertible Note 10 [Member] Convertible Note 11 [Member] Convertible Note 12 [Member] Promissory Note 7 [Member] Note Bearing 1 [Member] Note Bearing 2 [Member] Note Bearing 3 [Member] Promissory Note 2 [Member] Convertible Note 1 [Member] [Convertible Note 1 [Member]] Long-term debt, gross Unamortized debt discounts unamortized financing costs Total notes payable, net of financing costs Less current maturities [Long-Term Debt, Current Maturities] Total Long-Term Debt Interest rate Due dates Due date Unamortized debt discounts unamortized financing costs Total notes payable Due date [Due date] Plan Name [Axis] Short Term Debt Type Axis Longterm Debt Type Axis Satisfaction Agreement [Member] August 2023 [Member] Convertible Promissory Note [Member] Secured Promissory Note Payable [Member] Unsecured Debt 1 [Member] Unsecured Debt 2 [Member] Unsecured Debt [Member] One [Member] Two [Member] December 2022 [Member] Three [Member] August 2021 [Member] Outstanding warrants Convertible Promissory Note [Notes Issued] Accrued interest due Exercisable price Proceed from convertible promissory notes Exchange Received Convertible shares of Common Stock Interest Rate Conversion of debt [Debt Conversion, Original Debt, Amount] Proceeds from sale of stock Sold of common shares stock amount Net return Stock issued for conversion of debt, shares Conversion of account payable in amount Quarterly installments payment for consulting services Principal Amount Interest Accrued interest rate Common Stock at fixed conversion price Common Stock Conversion Percentage Restricted Shares, Issued Warrant Issued Value of warrant number of share Common Stock Term Exercise price, per share Exercise price one Description of Maturity renegotiated First Warrant Shares Convertible Promissory Note one Finance Agreement Payment Maturity date Other Warrant Shares Warrant Term Payments Of Principal And Interest Maintaining Minimum Cash Balance Outstanding interest and fees Maturity date of debt Proceed from advance Total Warrant Shares Amount of merger included outstanding interest Convertible Secured Promissory Note, Description Net Operating Losses Intangible assets Stock-based compensation Property and equipment [Property, Plant and Equipment, Other, Gross] Allowance for bad debts Forward purchase agreement [Forward purchase agreement] Organizational costs ROU lease liability Net Deferred Tax Asset ROU lease asset [Finance Lease, Right-of-Use Asset, after Accumulated Amortization] Total Deferred Tax Liability [Deferred Tax Assets, Net of Valuation Allowance] Valuation Allowance [Deferred Tax Assets, Valuation Allowance] Reconciliation of the effective income tax rate to the federal statutory rate: Federal Income Tax Rate Permanent Differences State Taxes, net Cumulative adjustments Change in valuation allowance including the effect of the rate change Effective income tax rate Federal net Operating Loss carryforwards State net operating loss carryforward Net Operating Loss carryforwards Concentration Risk Benchmark [Axis] Concentration Risk Type [Axis] Revenue Benchmark [Member] No Customers [Member] Accounts Receivable [Member] Two Customers [Member] One Customers [Member] Three Customers [Member] Fdic Insured Limit Concentration Risk, Percentage Concentration Risk, Percentage [Concentration Risk, Percentage] Federal Deposit Insurance Corporation insurance coverage limit Other Commitments [Axis] Less Than 1 Year [Member] 1-3 years [Member] 3-5 years [Member] Lease Commitments Lease [Member] Undiscounted Minimum Lease Commitments Present Value Adjustment Using Incremental Borrowing Rate Lease Liabilities Chief Executive Officer Dermott [Member] Archit Shah [Member] David Fidanza [Member] Murali Chakravarthi [Member] Settlement Agreement [Member] Incentive Plan [Member] Option bonus related to 2023 performance [Member] Claimed charge of damages Lease Agreement Description Lease Costs Cash Paid Measurement Of Lease Liabilities Compensation Description Cash bond Shares issued Purchase price Shares acquire Addition Shares purchase Settlement Agreement amount Annual bonus Salary Annual equity grant Interest and fee Damage claim amount Acquisition of note payable Acquisition of Common stock Total Consideration Paid Acquisition of Cash Acquisition of Customer relationships Acquisition of Total assets acquired Revenue Net Loss attributable to Common Stockholders Weighted average common shares outstanding Basic and diluted loss per common share Acquisition of Common stock Acquisition of note payable Per shares price Number of shares issued Annual customer attrition rate Gross margin percentage Tax rate Discount rate Real Estate Properties Axis Promissory Note bearing 4 Member Promissory Note bearing 1 Member Promissory Note Member Promissory Note bearing 2 Member Promissory Note bearing 3 Member Promissory Note bearing 1 (2) Member Promissory Note bearing 1(3) Member Promissory Note bearing 5 Member Long-term debt, gross Unamortized debt discounts unamortized financing costs Total notes payable, net of financing costs Total Long-Term Debt Interest rate Due dates Chief Operating Officer [Member] Chief Operating Officer One [Member] Investor [Member] Unsecured Debt [Member] Promissory Note Unsecured promissory note amount Unsecured promissory note paid to holder Net proceeds from issue of unsecured promissory note paid to holder Maturity duration of unsecured promissory note Interest rate [Subordinated Borrowing, Interest Rate] Accrued interest of unsecured promissory note Issue of warrant to purchase of common stock Issue of warrant to purchase of common stock period Description about exercise price Notes Description Issue of convertible promissory note number of common stock to investor Exercise price Accrued and unpaid interest Unamortized financing costs Notes and accrued interest conversion rate Convertible into Company common stock at a conversion rate Convertible note conversion into shares of common Stock Closing price Principal amount Conversion rates Accrued and unpaid interest [Interest Expense Domestic Deposit Liabilities] Unamortized financing costs [Financing Receivable, Unamortized Loan Cost (Fee) and Purchase Premium (Discount)] Operating loss Accumulated deficit Working capital deficit Capital stock Authorized Preferred stock, shares authorized Preferred stock, par value Common stock, par value Common Stock, shares authorized Amortization expense of intangible assets Finite-Lived Intangible Asset Capitalized Computer Software Options Outstanding Number of Options Outstanding, Beginning [Number of Options Outstanding, Beginning] Number of Options granted Number of Options Outstanding, Ending [Number of Options Outstanding, Ending] Weighted Average Exercise Price, Beginning [Weighted Average Exercise Price, Beginning] Weighted Average Exercise Price, Forfeited Weighted Average Exercise Price, Ending [Weighted Average Exercise Price, Ending] Weighted Average Remaining Contractual Term in Years, granted Weighted Average Remaining Contractual Term in Years, Ending Weighted Average Remaining Contractual Term in Years, Exercisable Ending Nonvested Options Number of Options Nonvested, Beginning [Number of Options Nonvested, Beginning] Number of Options Nonvested, Granted Number of Options Nonvested, Ending [Number of Options Nonvested, Ending] Weighted Average grant date Fair Value Nonvested, Beginning Weighted Average grant date Fair Value Nonvested, Vested Weighted Average grant date Fair Value Nonvested, Granted Weighted Average grant date Fair Value Nonvested, Forfeited Weighted Average grant date Fair Value Nonvested, Ending Weighted Average Remaining Years to vest Nonvested, Beginning Weighted Average Remaining Years to vest Nonvested, Vested Weighted Average Remaining Years to vest Nonvested, Granted Weighted Average Remaining Years to vest Nonvested, Ending Number of Warrants Outstanding, Beginning [Number of Warrants Outstanding, Beginning 1] Number of Warrants,Granted Number of Warrants,Exercised Number of Warrants, Cancelled Number of Warrants Outstanding, Ending [Number of Warrants Outstanding, Ending] Weighted Average Exercise Price of Warrants, Beginning Weighted Average Exercise Price of Warrants, Exercised Weighted Average Exercise Price of Warrants, Cancelled Weighted Average Exercise Price of Warrants, Granted Weighted Average Exercise Price of Warrants, Ending Weighted Average Remaining Life of Warrants in Years, Beginning Weighted Average Remaining Life of Warrants in Years,Granted Weighted Average Remaining Life of Warrants in Years, Ending Aggregate Intrinsic Value of Warrants, Beginning Aggregate Intrinsic Value of Warrants, Ending One Number of Warrants Outstanding, Beginning OneNumber of Warrants, granted OneNumber of Warrants,Exercised One Number of Warrants, Expired One Number of Warrants Outstanding, Ending One Weighted Average Exercise Price of Warrants, Beginning One Weighted Average Exercise Price of Warrants, Granted One Weighted Average Exercise Price of Warrants, Exercised One Weighted Average Exercise Price of Warrants, expired One Weighted Average Exercise Price of Warrants, Ending One Weighted Average Remaining Life of Warrants in Years, Beginning One Weighted Average Remaining Life of Warrants in Years, Ending Two Number of Warrants, granted Two Number of Warrants Outstanding, Ending Two Weighted Average Exercise Price of Warrants, Beginning Two Weighted Average Exercise Price of Warrants, Granted Two Weighted Average Exercise Price of Warrants, Exercised Two Weighted Average Exercise Price of Warrants, expired Two Weighted Average Exercise Price of Warrants, Ending One Weighted Average Remaining Life of Warrants in Years, Beginning [One Weighted Average Remaining Life of Warrants in Years, Beginning] Two Preferred Stock Warrants Outstanding, Beginning One Weighted Average Remaining Life of Warrants in Years, Ending [One Weighted Average Remaining Life of Warrants in Years, Ending] Three Number of Warrants Outstanding, Ending Three Weighted Average Exercise Price of Warrants, Beginning Three Weighted Average Exercise Price of Warrants, Granted Three Weighted Average Exercise Price of Warrants, Exercised Three Weighted Average Exercise Price of Warrants, expired Three Weighted Average Exercise Price of Warrants, Ending Three Weighted Average Remaining Life of Warrants in Years, Beginning Three Weighted Average Remaining Life of Warrants in Years, Ending Three Preferred Stock Warrants Outstanding, Beginning Board Chair [Member] Preferred Stock Shares per value Conversion Price Accrued Intrest rate Purchase of Common stock Common stock issued, shares Common stock issued, value Restricted Stock Compensation Additional warrants to be issued Financing costs Restricted common stock issued for service, shares Compensation Additional compensation Restricted shares of common stock issued for bonus, value Restricted Shares Of Common Stock Issued For Bonus, Shares Common Stock Shares Issued For Cash, Value Shares of common stock on the conversion of debt Common stock related to stock based compensation Restatement Axis Total [Member] Revenue Segment [Member] Total Revenue Revenues: Revenue, Percentage Total percent Subscription Software And Services, Percentage Change Professional Services And Other, Percentage Changes Subscription Software And Services Subscription Software And Services, Percentage Professional Services And Other Professional Services And Other, Percentage Pledging Purpose Axis Investment Type [Axis] Notes Payable [Member] Cash [Member] Cash [Cash 1] Accounts receivable [Accounts Receivable, after Allowance for Credit Loss] Customer relationships Acquired technology Deferred revenue Total assets acquired Net assets acquired Total Consideration paid Ally Commerce Inc [Member] Teamworx LLC [Member] Verifi Dental, Limited [Member] Description of note issued to the Seller Securities or Other Assets Sold under Agreements to Repurchase [Axis] David Fidanza, Chief Information Officer [Member] Muralidar Chakravarthi, Chief Technology Officer [Member] Jeffrey Stellinga, Vice President [Member] Debt Promissory Note [Member] Debt Convertible Promissory Note [Member] Debt Convertible Promissory Note One [Member] Securities Purchase Agreement [Member] Loans Agreement [Member] Purchase Agreements [Member] Convertible Promissory Note One Convertible Promissory Note Convertible Subordinated Debt [Member] Event After Reporting Date [Member] Principal amount Common stock share issue the investors Convertible notes aggregate principal amount Conversion price Aggregate principal amount Aggregate gross proceeds Discount rate [Discount rate] Description of agreement Promissory note principal amount [Promissory note principal amount] Muturity date Extended date Interest rate [Debt Conversion, Original Debt, Interest Rate of Debt] Purchase of additional aggregate principal amount Exchange for aggregate gross proceeds Increase aggregate number of shares of company common stock Excercise price Number of option purchase Promissory note principal amount Interest rate Convertible promissory note principal amount Description related to convertible promissory note Exchange amount of promissory note Description of asset acquired Convertible note principal amount Note payable annual interest Muturity date of Note payable Muturity date of convertible note Note payable converion amount Payment of loan Description of Loan agreement EX-101.CAL 7 icct-20240331_cal.xml XBRL TAXONOMY EXTENSION CALCULATION LINKBASE EX-101.PRE 8 icct-20240331_pre.xml XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE EX-101.DEF 9 icct-20240331_def.xml XBRL TAXONOMY EXTENSION DEFINITION LINKBASE XML 11 R1.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 Cover 3 Months Ended Mar. 31, 2024 Cover [Abstract] Â Entity Registrant Name iCoreConnect Inc. Entity Central Index Key 0001906133 Document Type S-1 Amendment Flag false Entity Small Business true Entity Emerging Growth Company true Entity Filer Category Non-accelerated Filer Entity Ex Transition Period false Entity Incorporation State Country Code DE Entity Tax Identification Number 86-2462502 Entity Address Address Line 1 529 Crown Point Road Entity Address Address Line 2 Suite 250 Entity Address City Or Town Ocoee Entity Address State Or Province FL Entity Address Postal Zip Code 34761 City Area Code 888 Local Phone Number 810-7706 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 - DefinitionCover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType 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 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 - DefinitionIndicate if an emerging growth company has elected not to use the extended transition period for complying with any new or revised financial accounting standards. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Securities Act -Number 7A -Section B -Subsection 2 + Details Name: dei_EntityExTransitionPeriod Namespace Prefix: dei_ Data Type: xbrli:booleanItemType 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 - 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 - 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 XML 12 R2.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONDENSED CONSOLIDATED BALANCE SHEETS - USD ($) Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 ASSETS Â Â Â Cash $ 138,031 $ 1,219,358 $ 196,153 Accounts receivable, net 512,148 563,905 414,809 Prepaid expenses and other current assets 719,347 1,725,062 480,706 Total current assets 1,369,526 3,508,325 1,091,668 Property and equipment, net 188,895 202,421 74,194 Right of use lease asset - operating 1,060,267 1,122,412 944,487 Software development costs, net 1,125,368 903,412 531,061 Acquired technology, net 6,792,028 0 79,428 Customer relationships, net 2,729,920 2,980,412 2,350,380 Forward purchase agreement 5,784,556 5,484,556 0 Goodwill 1,484,966 1,484,966 1,484,966 Total long-term assets 19,166,000 12,178,179 5,464,516 TOTAL ASSETS 20,535,526 15,686,504 6,556,184 LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT) Â Â Â Accounts payable and accrued expenses 4,894,053 3,243,338 2,336,174 Operating lease liability, current portion 240,705 241,945 169,417 Notes payable, current portion 6,388,603 4,720,454 4,034,865 Related party notes payable 572,127 550,975 244,666 Deferred revenue 180,712 119,598 13,847 Total current liabilities 12,276,200 8,876,310 6,798,969 Long-term debt, net of current maturities 1,195,432 1,420,137 1,449,261 Operating lease liability, net of current portion 886,014 945,889 809,458 Total long-term liabilities 2,081,446 2,366,026 2,258,719 TOTAL LIABILITIES 14,357,646 11,242,336 9,057,688 Commitments and Contingencies (Note 11) Â 0 0 STOCKHOLDERS' EQUITY (DEFICIT) Â Â Â Preferred Stock par value $0.0001; 40,000,000 shares authorized; Issued and Outstanding: 3,755,209 as of December 31, 2023 and 0 as of December 31, 2022 438 376 0 Common Stock par value $0.0001; 100,000,000 shares authorized; Issued and Outstanding: 10,068,477 as of December 31, 2023 and 6,076,078 as of December 31, 2022 1,024 1,007 608 Additional paid-in-capital 126,386,147 119,481,543 80,359,848 Accumulated deficit (120,209,729) (115,038,758) (82,861,960) TOTAL STOCKHOLDERS' EQUITY (DEFICIT) 6,177,880 4,444,168 (12,744,813) TOTAL LIABILITIES AND STOCKHOLDERS' EQUIITY(DEFICIT) $ 20,535,526 $ 15,686,504 $ 6,556,184 X - ReferencesNo definition available. + Details Name: icct_ForwardPurchaseAgreement Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_RelatedPartyNotesPayableCurrent Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.19,20) -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/2003/role/disclosureRef -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 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481990/310-10-45-9 + Details Name: us-gaap_AccountsReceivableNetCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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//1943274/2147479617/946-210-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 - DefinitionSum of the carrying amounts as of the balance sheet date of all assets that are recognized. Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. + 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/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480167/946-830-55-12Reference 8: 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//1943274/2147479440/944-210-S99-1Reference 9: 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 10: 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//1943274/2147479617/946-210-S99-1Reference 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(18)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 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/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 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)(iii)(A)) -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)(4)(iv)) -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 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1AReference 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)(i)) -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)(A)) -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)(iii)(B)) -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)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 22: 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 23: 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 24: 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 25: http://www.xbrl.org/2003/role/disclosureRef -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 26: 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//1943274/2147479853/942-210-S99-1 + Details Name: us-gaap_Assets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_AssetsAbstract 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 that are expected to be realized in cash, sold, or consumed within one year (or the normal operating cycle, if longer). Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events. + 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 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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 - DefinitionThe amount of identifiable intangible assets recognized as of the acquisition date. + 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_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles 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 - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for 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_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionRepresents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur. + 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)(19)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(15)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 210 -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-03.17) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479853/942-210-S99-1Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.25) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommitmentsAndContingencies Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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://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/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//1943274/2147479440/944-210-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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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. + 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 - DefinitionGross carrying amount before accumulated amortization as of the balance sheet date to an asset acquired in a business combination representing a favorable existing relationship with customers having a finite beneficial life. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + Details Name: us-gaap_FiniteLivedCustomerRelationshipsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount after accumulated impairment loss of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. + 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 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/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 4: 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 5: 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 6: 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 7: 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//1943274/2147479853/942-210-S99-1 + Details Name: us-gaap_Goodwill 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 liabilities that are recognized. Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -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 (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481231/810-10-45-25Reference 3: 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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name 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portion of equity attributable to noncontrolling interests, if any. + 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/disclosureRef -Topic

944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(25)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference 4: 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 5: 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 6: http://fasb.org/us-gaap/role/ref/legacyRef 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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 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)(i)) -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)(4)(iii)(A)) -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)(B)) -Publisher FASB -URI 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http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 201.5-02(25)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 23: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 201.5-02(26)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LiabilitiesNoncurrent 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 noncurrent. 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(22)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionLong-lived assets other than financial instruments, long-term customer relationships of a financial institution, mortgage and other servicing rights, deferred policy acquisition costs, and deferred tax assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-41 + Details Name: us-gaap_NoncurrentAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.19,20) -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 - 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 - DefinitionAggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity. + 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/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(21)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(28)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PreferredStockValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer. + 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(9)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PrepaidExpenseAndOtherAssetsCurrent 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/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)(8)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 4: 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//1943274/2147480842/942-360-50-1 + 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://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/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 3: 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 4: 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 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)(23)(a)(4)) -Publisher

FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(17)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 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-S99-1Reference 8: 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-S99-1 + 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://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//1943274/2147480167/946-830-55-12Reference 3: 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//1943274/2147479617/946-210-S99-1Reference 4: 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//1943274/2147479617/946-210-S99-2Reference 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(4)(b)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3Reference 6: 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//1943274/2147483575/946-220-S99-3Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3Reference 8: 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 9: 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 10: 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 11: 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 12: 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 13: 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 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 XML 13 R3.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONDENSED CONSOLIDATED BALANCE SHEETS (Parenthetical) - $ / shares Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 CONDENSED CONSOLIDATED BALANCE SHEETS Â Â Â Preferred stock, par value $ 0.0001 $ 0.0001 $ 0.0001 Preferred stock, shares authorized 40,000,000 40,000,000 40,000,000 Preferred stock, shares issued 4,376,709 3,755,209 0 Preferred stock, shares outstanding 4,376,709 3,755,209 0 Common Stock, par value $ 0.0001 $ 0.0001 $ 0.0001 Common Stock, shares authorized 100,000,000 100,000,000 100,000,000 Common Stock, shares issued 10,240,398 10,068,477 6,076,078 Common Stock, shares outstanding 10,240,398 10,068,477 6,076,078 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://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//1943274/2147479617/946-210-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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-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://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//1943274/2147479617/946-210-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//1943274/2147483575/946-220-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//1943274/2147479617/946-210-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//1943274/2147483575/946-220-S99-3Reference 6: 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_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: 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 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-S99-1 + 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://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//1943274/2147479617/946-210-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(28)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. + ReferencesReference 1: 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 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-S99-1 + 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://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//1943274/2147479617/946-210-S99-2Reference 2: 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//1943274/2147483575/946-220-S99-3Reference 3: 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//1943274/2147479617/946-210-S99-1Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3Reference 5: 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-S99-1 + Details Name: us-gaap_PreferredStockSharesOutstanding 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 14 R4.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED) Â Â Â Â Revenue, net $ 2,723,363 $ 1,840,371 $ 8,151,587 $ 7,987,902 Cost of sales 513,097 491,449 2,029,145 2,243,253 Gross profit 2,210,266 1,348,922 6,122,442 5,744,649 Selling, general and administrative 4,519,898 2,411,071 15,124,081 9,254,670 Expenses Â Â Â Â Depreciation and amortization 732,553 288,909 1,274,963 1,292,085 Total operating expenses 5,252,451 2,699,980 16,399,044 10,546,755 Loss from operations (3,042,185) (1,351,058) (10,276,602) (4,802,106) Other income expense Â Â Â Â Interest expense (226,467) (257,913) (1,109,388) (785,406) Finance charges (1,302,697) (80,063) (1,287,916) (426,419) Change in fair value of forward purchase agreement 300,000 0 (2,312,116) 0 Impairment of intangible asset 0 Â (105,676) 0 Other expense (397,621) 0 (459,965) (65,893) Total other expense (1,680,785) (337,976) (5,275,061) (1,277,718) Net loss (4,722,970) (1,689,034) (15,551,663) (6,079,824) Dividends to common stockholders Â Â 0 (1,794,704) Preferred dividends (448,000) 0 (368,699) 0 Income taxes (54,000) 0 Â Â Net loss attributable to common stockholders $ (5,170,970) $ (1,689,034) $ (15,920,362) $ (7,874,528) Net loss per share, basic and diluted Â Â $ (2.17) $ (1.37) Weighted average number of shares, basic and diluted 10,100,426 6,490,738 7,349,541 5,768,249 Net loss per share available to common stockholders, basic and diluted $ (0.51) $ (0.26) Â Â X - ReferencesNo definition available. + Details Name: icct_ChangeInFairValueOfForwardPurchaseAgreement Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_EarningsPerSharesBasicAndDiluted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NetLossPerShareBasicAndDiluted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageNumberOfSharesBasicAndDiluted Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe aggregate costs related to goods produced and sold and services rendered by an entity during the reporting period. This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities. + ReferencesReference 1: 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 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(a),(d)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostOfGoodsAndServicesSold 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 paid and unpaid common stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481071/942-405-45-2 + Details Name: us-gaap_DividendsCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of paid and unpaid preferred stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481071/942-405-45-2 + Details Name: us-gaap_DividendsPreferredStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents interest incurred for borrowed money which was used to produce goods or render services. + 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_FinancingInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(a)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 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_GeneralAndAdministrativeExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity. + ReferencesReference 1: 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 2: 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 3: 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 4: 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 5: 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 6: 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 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)(iii)(A)) -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 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-Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -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 16: http://www.xbrl.org/2003/role/disclosureRef -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 17: 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//1943274/2147482810/280-10-50-31Reference 18: http://www.xbrl.org/2003/role/disclosureRef -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 19: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03.1,2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_GrossProfit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value. + ReferencesReference 1: 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//1943274/2147482740/230-10-45-28Reference 2: 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//1943274/2147482665/350-30-50-3 + Details Name: us-gaap_ImpairmentOfIntangibleAssetsFinitelived Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483443/250-10-50-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher 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https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 7: 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 8: 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 cost of borrowed funds accounted for as interest expense. + ReferencesReference 1: 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//1943274/2147480167/946-830-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483581/946-220-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(3)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 4: 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 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04.9) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (210.5-03(11)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2Reference 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 - 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 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483443/250-10-50-8Reference 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 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(17)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 4: 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 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481203/810-10-50-1AReference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 55 -Paragraph 4J -Publisher FASB -URI https://asc.fasb.org//1943274/2147481175/810-10-55-4JReference 7: 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 8: 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 - 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 - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract 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/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 2: http://www.xbrl.org/2003/role/disclosureRef -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 3: http://www.xbrl.org/2003/role/disclosureRef -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 4: 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//1943274/2147482810/280-10-50-31Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-32 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration 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 210.5-03.4,6) -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 - ReferencesNo definition available. + Details Name: us-gaap_OtherNonoperatingIncomeExpenseAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na 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 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 2: 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 3: 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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483443/250-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI 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http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483581/946-220-45-7Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(16)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 12: 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 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef 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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)(5)) -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 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 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)(iii)(A)) -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)(B)) -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)(iv)) -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)(5)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480097/470-10-S99-1BReference 27: http://www.xbrl.org/2003/role/disclosureRef -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 28: http://www.xbrl.org/2003/role/disclosureRef -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 29: 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//1943274/2147482810/280-10-50-31Reference 30: http://www.xbrl.org/2003/role/disclosureRef -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 31: 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//1943274/2147479557/942-235-S99-1Reference 32: 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 33: 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 34: 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 35: 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 36: 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 37: 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 38: 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 39: 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 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/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 2: 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 3: 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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 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https://asc.fasb.org//1943274/2147482810/280-10-50-40Reference 20: 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 21: http://www.xbrl.org/2003/role/disclosureRef -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 22: 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 23: 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//1943274/2147479557/942-235-S99-1 + Details Name: us-gaap_Revenues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 15 R5.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS EQUITY (DEFICIT) (UNAUDITED) - USD ($) Total Preferred Stock Common Stock Additional Paid-In Capital Retained Earnings (Accumulated Deficit) Balance, shares at Dec. 31, 2021 Â Â 5,613,073 Â Â Balance, amount at Dec. 31, 2021 $ (9,237,726) $ 0 $ 561 $ 83,799,993 $ (93,038,280) Balances as previously reported, shares Â Â 167,493,479 Â Â Balances as previously reported, amount 1,005,291 0 $ 167,493 83,633,061 (82,795,263) Retroactive application of reverse capitalization (Note 2), shares Â Â (161,880,406) Â Â Retroactive application of reverse capitalization (Note 2), amount (10,243,017) Â $ (166,932) 166,932 (10,243,017) Stock issued for cash, shares Â Â 191,785 Â Â Stock issued for cash, amount 450,000 Â $ 19 449,981 Â Origination fee in convertible debt agreement 426,419 Â Â 426,419 Â Stock issued for conversion of debt, shares Â Â 7,620 Â Â Stock issued for conversion of debt, amount 22,387 Â $ 1 22,386 Â Stock repurchased and cancelled as part of settlement, shares Â Â (41,890) Â Â Stock repurchased and cancelled as part of settlement, amount (100,000) Â $ (3) (99,997) Â Exercise of Common Stock Options, shares Â Â 23,459 Â Â Exercise of Common Stock Options, amount 2,100 Â $ 2 2,098 Â Repurchase of Common Stock Warrants (45,000) Â Â (45,000) Â Stock compensation expense, shares Â Â 282,031 Â Â Stock compensation expense, amount 1,817,123 Â $ 28 1,817,095 Â Net loss (6,079,824) Â Â Â (6,079,824) Balance, amount at Dec. 31, 2022 (12,744,521) 0 $ 608 86,372,975 (99,118,104) Balance, shares at Dec. 31, 2022 Â Â 6,076,078 Â Â Balance, amount at Dec. 31, 2022 (12,744,813) 0 $ 608 86,372,975 (99,118,396) Balance, amount at Dec. 31, 2022 (12,744,813) 0 $ 608 86,372,975 (99,118,396) Retroactive application of reverse capitalization (Note 2), shares Â Â (175,244,450) Â Â Retroactive application of reverse capitalization (Note 2), amount (10,243,309) 0 $ (180,713) 180,713 (10,243,309) Net loss (1,689,034) Â Â Â (1,689,034) Balances at January 1, 2023 (as previously reported) shares Â Â 181,320,528 Â Â Balances at January 1, 2023 (as previously reported) amount (2,501,504) 0 $ 181,321 86,192,262 (88,875,087) Stock issued for cash, shares Â Â 180,966 Â Â Stock issued for cash, amount 540,000 Â $ 18 539,982 Â Origination fee in convertible debt agreement, amount 80,063 Â Â 80,063 Â Stock issued for conversion of debt, shares Â Â 236,502 Â Â Stock issued for conversion of debt, amount 685,333 Â $ 24 685,309 Â Stock compensation expense, shares Â Â 5,027 Â Â Stock compensation expense, amount 272,983 Â $ 1 272,982 Â Balance, shares at Mar. 31, 2023 Â Â 6,498,573 Â Â Balance, amount at Mar. 31, 2023 (12,855,468) 0 $ 651 87,951,311 (100,807,430) Balance, shares at Dec. 31, 2022 Â Â 6,076,078 Â Â Balance, amount at Dec. 31, 2022 (12,744,521) 0 $ 608 86,372,975 (99,118,104) Balance, amount at Dec. 31, 2022 (12,744,813) 0 608 86,372,975 (99,118,396) Balance, amount at Dec. 31, 2022 (12,744,813) 0 $ 608 86,372,975 (99,118,396) Balances as previously reported, shares Â Â 181,320,528 Â Â Balances as previously reported, amount (2,501,504) $ 0 $ 181,321 86,192,262 (88,875,087) Retroactive application of reverse capitalization (Note 2), shares Â Â (175,244,450) Â Â Retroactive application of reverse capitalization (Note 2), amount (10,243,309) Â $ (180,713) 180,713 (10,243,309) Stock issued for cash, shares Â Â 1,489,707 Â Â Stock issued for cash, amount 2,880,985 Â $ 149 2,880,836 Â Stock issued for conversion of debt, shares Â Â 1,392,936 Â Â Stock issued for conversion of debt, amount 5,747,497 Â $ 139 5,747,358 Â Stock compensation expense, shares Â Â 243,347 Â Â Stock compensation expense, amount 1,942,036 Â $ 24 1,942,012 Â Net loss (15,920,362) Â Â Â (15,920,362) Origination fee in convertible debt agreement, amount 1,040,165 Â $ 1 1,040,164 Â Origination fee in convertible debt agreement, shares Â Â 6,629 Â Â Issuance of Series A Preferred Stock on merger, shares Â 3,782,191 Â Â Â Issuance of Series A Preferred Stock on merger, amount (17,847,298) $ 378 Â 17,846,920 Â Common stock issued on exercise of options, shares Â Â 198,378 Â Â Common stock issued on exercise of options, amount (5,920) Â $ 20 (5,940) Â Conversion of Series A Preferred Stock to Common Stock, shares Â (212,842) 212,842 Â Â Conversion of Series A Preferred Stock to Common Stock, amount 0 $ (21) $ 21 Â Â Series A Preferred Stock issued for cash, shares Â 46,500 Â Â Â Series A Preferred Stock issued for cash, amount 465,000 $ 5 Â 464,995 Â Stock issued for purchase of assets of Preferred Dental, shares Â Â 40,000 Â Â Stock issued for purchase of assets of Preferred Dental, amount 400,000 Â $ 4 399,996 Â Modification of warrant agreement 1,987,460 Â Â 1,987,460 Â Origination fee on equity line of credit, shares Â Â 291,259 Â Â Origination fee on equity line of credit, amount 600,000 Â $ 29 599,971 Â Stock issued for the conversion of warrants, shares Â Â 117,301 Â Â Stock issued for the conversion of warrants, amount (3,500) Â $ 12 (3,512) Â Preferred stock issued on exercise of warrants, shares Â 139,360 Â Â Â Preferred stock issued on exercise of warrants, amount Â $ 14 Â (14) Â Merger transaction costs 208,322 Â Â 208,322 Â Balance, amount at Dec. 31, 2023 4,444,168 $ 376 $ 1,007 119,481,543 (115,038,758) Balance, shares at Dec. 31, 2023 Â 3,755,209 10,068,477 Â Â Balance, amount at Dec. 31, 2023 4,444,168 $ 376 $ 1,007 119,481,543 (115,038,758) Net loss (5,170,970) Â 0 0 (5,170,970) Origination fee in convertible debt agreement, amount $ 182,004 Â $ 8 181,996 Â Stock compensation expense, shares 86,747 Â 86,747 Â Â Stock compensation expense, amount $ 507,679 Â $ 9 507,670 Â Origination fee in convertible debt agreement, shares Â Â 85,174 Â Â Stock issued for purchase of Verifi Dental Limited, shares Â 84,000 Â Â Â Stock issued for purchase of Verifi Dental Limited, amount 840,000 $ 8 Â 839,992 Â Stock issued for purchase of FeatherPay, shares Â 480,000 Â Â Â Stock issued for purchase of FeatherPay, amount 4,800,000 $ 48 Â 4,799,952 Â Stock issued for the purchase of Teamworx, shares Â 57,500 Â Â Â Stock issued for the purchase of Teamworx, amount 575,000 $ 6 Â 574,994 Â Balance, shares at Mar. 31, 2024 Â 4,376,709 10,240,398 Â Â Balance, amount at Mar. 31, 2024 $ 6,177,880 $ 438 $ 1,024 $ 126,386,147 $ (120,209,729) X - ReferencesNo definition available. + Details Name: icct_BalancesAsPreviouslyReportedAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_BalancesAsPreviouslyReportedShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_BalancesPreviouslyReportedAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_BalancesPreviouslyReportedShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockIssuedOnExerciseOfOptionsAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockIssuedOnExerciseOfOptionsShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConversionOfSeriesAPreferredStockToCommonStockAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConversionOfSeriesAPreferredStockToCommonStockShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ExerciseOfCommonStockOptionsAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ExerciseOfCommonStockOptionsShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_IssuanceOfSeriesAPreferredStockOnMergerAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_IssuanceOfSeriesAPreferredStockOnMergerShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_MergerTransactionCosts Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OriginationFeeInConvertibleDebtAgreement Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OriginationFeeInConvertibleDebtAgreementAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OriginationFeeInConvertibleDebtAgreementShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OriginationFeeOnEquityLineOfCreditAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OriginationFeeOnEquityLineOfCreditShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_PreferredStockIssuedOnExerciseOfWarrantsAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_PreferredStockIssuedOnExerciseOfWarrantsShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available.

+ Details Name: icct_RepurchaseOfCommonStockWarrants Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RetroactiveApplicationOfReverseCapitalizationAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RetroactiveApplicationOfReverseCapitalizationShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SeriesAPreferredStockIssuedForCashAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SeriesAPreferredStockIssuedForCashShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockCompensationExpenseAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockCompensationExpenseShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForCashAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForCashShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForConversionOfDebtAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForConversionOfDebtShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfAssetsOfPreferredDentalAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfAssetsOfPreferredDentalShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfFeatherpayAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfFeatherpayShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfVerifiDentalLimitedAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForPurchaseOfVerifiDentalLimitedShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForTheConversionOfWarrantsAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForTheConversionOfWarrantsShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForThePurchaseOfTeamworxAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForThePurchaseOfTeamworxShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockRepurchasedAndCancelledAsPartOfSettlementAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockRepurchasedAndCancelledAsPartOfSettlementShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockholdersEquityAfterAdjustment Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WarrantAgreementAmount Namespace Prefix: icct_ 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 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 2: 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 3: 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 4: 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 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 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483443/250-10-50-1Reference 7: 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 8: 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 9: 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Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480167/946-830-55-10Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483581/946-220-45-7Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 16: 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 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 18: 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//1943274/2147483575/946-220-S99-3Reference 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: 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 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)(iii)(A)) -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)(4)(iv)) -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 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI 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 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http://www.xbrl.org/2003/role/disclosureRef -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 30: http://www.xbrl.org/2003/role/disclosureRef -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 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-60BReference 32: 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//1943274/2147482810/280-10-50-31Reference 33: http://www.xbrl.org/2003/role/disclosureRef -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 34: 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 35: 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 36: 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 37: 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 38: 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 39: 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//1943274/2147483589/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares of stock issued as of the balance sheet date, including shares that had been issued and were previously outstanding but which are now held in the treasury. + 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//1943274/2147481112/505-10-50-2 + Details Name: us-gaap_SharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). + 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 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 4: 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 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//1943274/2147481112/505-10-50-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesConversionOfUnits 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://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//1943274/2147481004/946-505-50-2Reference 3: 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//1943274/2147483575/946-220-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(i)(1)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479886/946-10-S99-3Reference 5: 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 6: 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-S99-1Reference 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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodSharesNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP). + 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 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 4: 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_StockIssuedDuringPeriodSharesShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of stock issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). + 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 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 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.29-31) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueConversionOfUnits 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://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//1943274/2147480167/946-830-55-11Reference 3: 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//1943274/2147480767/946-205-45-4Reference 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//1943274/2147481004/946-505-50-2Reference 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//1943274/2147483575/946-220-S99-3Reference 6: 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 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-S99-1Reference 8: 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_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue, after forfeiture, of shares issued under share-based payment arrangement. Excludes employee stock ownership plan (ESOP). + 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 -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 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 -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_StockIssuedDuringPeriodValueShareBasedCompensation 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://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//1943274/2147480167/946-830-55-12Reference 3: 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//1943274/2147479617/946-210-S99-1Reference 4: 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//1943274/2147479617/946-210-S99-2Reference 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(4)(b)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3Reference 6: 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//1943274/2147483575/946-220-S99-3Reference 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(7)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-3Reference 8: 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 9: 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 10: 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 11: 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 12: 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 13: 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 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 - 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 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483421/250-10-45-24Reference 2: 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 3: 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 4: 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 5: 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 6: 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 7: 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 8: 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 9: 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 10: 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 11: 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 12: 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 13: 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 14: 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 15: 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 16: 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 17: 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 18: 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 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 15 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480336/718-10-65-15Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 15 -Subparagraph (f)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480336/718-10-65-15Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 718 -SubTopic 10 -Name Accounting Standards Codification -Section 65 -Paragraph 15 -Subparagraph (f)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480336/718-10-65-15Reference 22: 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 23: 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 24: 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 25: 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 26: 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 27: 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 28: 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 29: 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//1943274/2147480167/946-830-55-11Reference 30: 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//1943274/2147480767/946-205-45-3Reference 31: 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//1943274/2147481004/946-505-50-3Reference 32: 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//1943274/2147479617/946-210-S99-1Reference 33: 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//1943274/2147479617/946-210-S99-2Reference 34: 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//1943274/2147483575/946-220-S99-3Reference 35: 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//1943274/2147483575/946-220-S99-3Reference 36: 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//1943274/2147483575/946-220-S99-3Reference 37: 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 38: 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 39: 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 40: 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 41: 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 42: 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 43: 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//1943274/2147481175/810-10-55-4I + Details Name: us-gaap_StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 16 R6.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 CASH FLOWS FROM OPERATING ACTIVITIES Â Â Â Â Net loss $ (5,170,970) $ (1,689,034) $ (15,920,362) $ (6,079,824) Adjustments to reconcile net loss to net cash used in operating activities: Â Â Â Â Depreciation expense 13,526 5,733 17,429 22,521 Amortization expense 719,028 283,176 283,176 1,269,564 Finance charges 1,302,697 80,063 1,287,916 426,419 Finance fee 182,922 80,063 Â Â Bad debt expense Â Â 158,620 261,717 Change in value of forward purchase agreement Â Â 2,312,116 0 Stock compensation expense 507,670 272,983 1,942,036 1,717,123 Gain on sale of assets Â Â (13,778) 0 Dividend expense Â Â 368,699 0 Non-cash interest expense 226,466 15,535 167,265 603,146 Impairment of intangible assets 0 Â 105,676 0 Changes in assets and liabilities: Â Â Â Â Accounts receivable 16,822 (36,449) (307,716) (47,479) Prepaid expenses and other current assets Â Â (1,244,356) (26,420) Right of use asset, net of lease liability Â Â 31,034 34,386 Accounts payable and accrued expenses Â Â 907,164 552,424 Deferred revenue 66,894 53,345 105,751 (6,572) NET CASH USED IN OPERATING ACTIVITIES (990,030) (1,152,215) (8,824,972) (1,272,995) Change in allowance for doubtful accounts 123,797 35,982 Â Â INVESTING ACTIVITIES Â Â Â Â Cash portion of consideration paid to acquire Preferred Dental Â Â (1,559,144) 0 Investment in forward purchase agreement Â Â (7,796,672) 0 Proceeds from sale of assets Â Â 28,000 0 Purchases of capital assets Â Â (159,878) (4,153) Change in fair value of forward purchase agreement (300,000) 0 Â Â Additions to capitalized software Â Â (727,021) (289,812) Accounts receivable (16,822) 36,449 307,716 47,479 NET CASH USED IN INVESTING ACTIVITIES (1,204,437) (194,115) (10,214,715) (293,965) Prepaid expenses and other current assets 1,005,715 (56,279) Â Â FINANCING ACTIVITES Â Â Â Â Net proceeds from debt Â Â 7,796,753 3,585,000 Right of use asset, net of lease liability 1,030 1,981 Â Â Payments on debt (309,953) (586,421) (1,235,399) (2,323,181) Accounts payable and accrued expenses 1,650,714 (192,149) Â Â Proceeds from issuance of common stock 0 540,000 2,881,024 450,000 Conversion of convertible debt into common stock Â Â 0 22,387 Proceeds from issuance of series A preferred stock Â Â 18,312,897 0 Proceeds from exercise of employee stock options Â Â 0 2,100 Effect of merger, net of transactions Â Â (7,692,383) 0 Repurchase of warrants for common stock Â Â 0 (45,000) NET CASH PROVIDED BY FINANCING ACTIVITIES 1,113,140 1,953,579 20,062,892 1,691,306 NET CHANGE IN CASH (1,081,327) 607,249 1,023,205 124,346 CASH AT BEGINNING OF THE YEAR 1,219,358 196,153 196,153 71,807 Cash portion of consideration paid to acquire assets - Verifi Dental Limited (370,000) 0 Â Â Cash portion of consideration paid to acquire assets - FeatherPay (500,000) 0 Â Â CASH AT END OF THE YEAR 138,031 803,402 1,219,358 196,153 Purchase of capital assets 0 (40,769) Â Â SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: Â Â Â Â Cash paid during the period for interest Â Â 18,750 696,355 Additions to capitalized software (334,437) (153,346)

Â Â Stock issued for acquisition of Preferred Dental Â Â 400,000 0 Stock issued for conversion of notes payable Â Â 5,765,656 22,387 Net proceeds from debt 1,423,093 2,000,000 Â Â Dividends to Common Stockholders Â Â $ 0 $ 1,794,704 Cash paid during the period for interest $ 74,921 $ 215,821 Â Â X - ReferencesNo definition available. + Details Name: icct_AdditionsToCapitalizedSoftware Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_BadDebtExpense Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ChangeInFairValueOfForwardPurchaseAgreements Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ChangeInValueOfForwardPurchaseAgreement Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConversionOfConvertibleDebtIntoCommonStock Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_EffectOfMergerNetOfTransactions Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_FinanceFee Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_IncreaseDecreaseInRightOfUseAssetNetOfLeaseLiability Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_InvestmentInForwardPurchaseAgreement Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForAcquisitionOfPreferredDental Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedForConversionOfNotesPayable Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SupplementalDisclosureOfCashFlowInformationNewAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na 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 - 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482686/350-30-45-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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 cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for 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_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents 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//1943274/2147481877/830-230-45-1 + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe 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 - DefinitionAmount of paid and unpaid cash, stock, and paid-in-kind (PIK) dividends declared, for example, but not limited to, common and preferred stock. + ReferencesReference 1: 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481071/942-405-45-2 + Details Name: us-gaap_Dividends Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of paid and unpaid common stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK). + ReferencesReference 1: 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 2 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481071/942-405-45-2 + Details Name: us-gaap_DividendsCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThis element represents interest incurred for borrowed money which was used to produce goods or render services. + 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_FinancingInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of assets utilized in financial service operations. + ReferencesNo definition available. + Details Name: us-gaap_GainsLossesOnSalesOfAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value. + ReferencesReference 1: 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//1943274/2147482740/230-10-45-28Reference 2: 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//1943274/2147482665/350-30-50-3 + Details Name: us-gaap_ImpairmentOfIntangibleAssetsFinitelived Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of cash paid during the current period to foreign, federal, state, and local authorities as taxes on income. + ReferencesReference 1: 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//1943274/2147482913/230-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 25 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-25 + Details Name: us-gaap_IncomeTaxesPaid 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 - DefinitionAmount of increase (decrease) in 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/2003/role/exampleRef -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_IncreaseDecreaseInDeferredRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due from lessees arising from lease agreements. + 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_IncreaseDecreaseInLeasingReceivables Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_IncreaseDecreaseInOperatingCapitalAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in other obligations or expenses incurred but not yet 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_IncreaseDecreaseInOtherAccountsPayableAndAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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 increase (decrease) of consideration paid in advance for other costs that provide economic benefits in future periods. + 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_IncreaseDecreaseInPrepaidExpensesOther 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 - 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 - 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 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 2: 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 3: 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 4: 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 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 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483443/250-10-50-1Reference 7: 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 8: 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 9: 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 10: 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 11: 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 12: 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 13: 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//1943274/2147480167/946-830-55-10Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483581/946-220-45-7Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483586/944-220-S99-1Reference 16: 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 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 18: 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//1943274/2147483575/946-220-S99-3Reference 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: 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 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)(iii)(A)) -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)(4)(iv)) -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 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI 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 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 30: http://www.xbrl.org/2003/role/disclosureRef -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 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-60BReference 32: 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//1943274/2147482810/280-10-50-31Reference 33: http://www.xbrl.org/2003/role/disclosureRef -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 34: 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 35: 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 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards 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Period Type: duration X - DefinitionAmount of expense or loss included in net income that result in no cash flow, classified as other. + 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//1943274/2147482740/230-10-45-28 + Details Name: us-gaap_OtherNoncashExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash paid to purchase other assets as part of operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-25Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (f) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-17 + Details Name: us-gaap_PaymentsForPurchaseOfOtherAssets1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe aggregate amount paid by the entity to reacquire the right to purchase equity shares at a predetermined price, usually issued together with corporate debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfWarrants Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with a second acquisition of a business, net of the cash acquired from the purchase. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -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_PaymentsToAcquireBusinessTwoNetOfCashAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of a business, net of the cash acquired from the purchase. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsToAcquireBusinessesNetOfCashAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale; includes cash outflows to pay for construction of self-constructed assets. + 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_PaymentsToAcquirePropertyPlantAndEquipment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with the acquisition from vendors 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_PaymentsToAcquireSoftware 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 during the period from additional borrowings in aggregate debt. Includes proceeds from short-term and long-term debt. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionProceeds from issuance of capital stock which provides for a specific dividend that is paid to the shareholders before any dividends to common stockholders and which takes precedence over common stockholders in the event of liquidation. + 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_ProceedsFromIssuanceOfPreferredStockAndPreferenceStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from the sale of other assets as part of operating activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 25 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-25 + Details Name: us-gaap_ProceedsFromSaleOfOtherAssets1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash inflow from exercise of option under share-based payment arrangement. + 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2A -Subparagraph (a) -SubTopic 10 -Topic 718 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2A + Details Name: us-gaap_ProceedsFromStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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 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 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 XML 17 R7.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NATURE OF OPERATIONS 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 NATURE OF OPERATIONS Â Â NATURE OF OPERATIONS 1. NATURE OF OPERATIONS Â iCoreConnect Inc. (formerly known as FG Merger Corp) (collectively with its subsidiary, the â€œCompanyâ€), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.Â Prior to August 25, 2023, the Company was a special purpose acquisition company formed for the purpose of entering into a merger, amalgamation, share exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses or entities. On August 25, 2023 (the â€œClosing Dateâ€), the Company consummated the business combination contemplated by the Merger Agreement and Plan of Reorganization by and among FG Merger Corp, a special purpose acquisition company incorporated in Delaware (â€œFGMCâ€), FG Merger Sub, Inc., a Nevada corporation and wholly owned subsidiary of FGMC (â€œMerger Subâ€), and iCoreConnect Inc., a Nevada corporation(â€œiCoreâ€), dated as of January 5, 2023 (â€œMerger Agreementâ€). Pursuant to the terms of the Merger Agreement, a business combination between FGMC and iCore. was affected through the merger of Merger Sub with and into iCore, with iCore. surviving the merger as a wholly owned subsidiary of FGMC. On the Closing Date, FGMC was renamed â€œiCoreConnect Inc.â€ and the previous iCoreConect Inc. was renamed â€œiCore Midco, Inc.â€ (â€œOld iCoreâ€).Â Business CombinationsÂ On January 1, 2024 the Company completed the acquisitions for substantial all the assets of (a)Ally Commerce, Inc. dba FeatherPay; (b) Verifi Dental, Limited; and (c) Teamworx LLC which are all accounted for as asset acquisitions. On September 1, 2023, the Company completed the acquisitions for substantially all of the assets of Preferred Dental Development, LLC which was accounted for as an asset acquisition.Â Going ConcernÂ and LiquidityÂ The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â For the three months ended March 31, 2024, the Company generated an operating loss of $3,042,185. In addition, at March 31, 2024, the Company has an accumulated deficit, and net working capital deficit of $120,209,729 and $10,906,674 respectively. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. Such financings may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern for a period of 12 months from the issuance date of these financial statements.Â Currently, management intends to develop an improved healthcare communications system and intends to develop alliances with strategic partners to generate revenues that will sustain the Company. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Companyâ€™s customer base and realize increased revenues from signed contracts. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. 1. NATURE OF OPERATIONSÂ iCoreConnect Inc., (the â€œCompanyâ€), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services. X - DefinitionThe entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Topic 275 -Publisher FASB -URI https://asc.fasb.org//275/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482861/275-10-50-1 + Details Name: us-gaap_NatureOfOperations Namespace Prefix: us-gaap_ 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 18 R8.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 BUSINESS COMBINATION AND RECAPITALIZATION Â Â BUSINESS COMBINATION AND RECAPITALIZATION 3. BUSINESS COMBINATION AND RECAPITALIZATIONÂ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the â€œClosingâ€), the Companyâ€™s certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.Â The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the â€œacquiredâ€ company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.Â Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the â€œPreferred Stockâ€) on a one for one basis.Â Unvested outstanding stock options to purchase shares of Old iCore Common Stock (â€œOld iCore Optionsâ€) granted under the iCoreConnect Inc 2016 Stock Incentive Plan (â€œ2016 Planâ€) converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the â€œExchanged Optionsâ€). Old iCore Options that were vested at the time of the merger converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such options immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â Outstanding warrants to purchase shares of Old iCore Common Stock (â€œOld iCore warrantsâ€) issued and outstanding converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such warrants immediately prior to the Business Combination, after giving effect to the Exchange Ratio.Â The following table details the number of shares of Company Common Stock issued immediately following the consummation of the Business Combination:Â Â Â Common StockÂ Â Preferred StockÂ Â Â Â Â Â Â Common stock of FGMC outstanding prior to business combinationÂ Â 8,050,000Â Â Â -Â Less: Redemptions of FGMC common stockÂ Â (6,460,059)Â Â -Â Common stock held by former FGMC shareholdersÂ Â 1,589,941Â Â Â -Â FGMC sponsor sharesÂ Â 1,692,374Â Â Â -Â Underwriter sharesÂ Â 40,250Â Â Â -Â Sponsor shares transferred for servicesÂ Â 2,000Â Â Â -Â Sponsor shares transferred for non-redemptionÂ Â 373,126Â Â Â -Â Shares issued related to extension noteÂ Â 84,500Â Â Â -Â Total FGMC common shares outstanding prior to conversion to preferred stockÂ Â 3,782,191Â Â Â -Â Conversion of existing FGMC common stockholders to new preferred stockÂ Â (3,782,191)Â Â 3,782,191Â Shares issued to Old iCore stockholders for purchase considerationÂ Â 8,095,706Â Â Â -Â Total Â Â 8,095,706Â Â Â 3,782,191Â The following table reconciles the elements of the Business Combination to the Companyâ€™s condensed consolidated statement of changes in stockholdersâ€™ equity (deficit):Â Â Â AmountÂ Cash - FGMC trust (net of redemptions)Â $17,002,897Â Cash transferred to Forward Purchase AgreementÂ Â (12,569,810)Gross proceedsÂ Â 4,433,087Â Less: FGMC and Old iCore transaction costs paidÂ Â (4,433,087)Effect of Business Combination, net of redemptions and transaction costsÂ $-Â Â All existing FGMC warrants were converted into Preferred Stock warrants with the same terms and conditions:Â HolderÂ Number of WarrantsÂ Â Strike PriceÂ UnderwriterÂ Â 600,000Â Â $2.00Â Sponsor and InvestorsÂ Â 10,122,313Â Â $11.50Â SponsorÂ Â 1,000,000Â Â $15.00Â 2. MERGER AND RECAPITALIZATIONÂ On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the â€œClosingâ€), the Companyâ€™s certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.Â The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the â€œacquiredâ€ company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.Â Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the â€œPreferred Stockâ€) on a one for one basis.Â Unvested outstanding stock options to purchase shares of Old iCore Common Stock (â€œOld iCore Optionsâ€) granted under the iCoreConnect Inc 2016 Stock Incentive Plan (â€œ2016 Planâ€) converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the â€œExchanged Optionsâ€). 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SUMMARY OF SIGNFICANT ACCOUNTING POLICESÂ Basis of PresentationÂ The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œGAAPâ€) for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X of the SEC. Certain information or footnote disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted, pursuant to the rules and regulations of the SEC for interim financial reporting. Accordingly, they do not include all the information and footnotes necessary for a complete presentation of financial position, results of operations, or cash flows. In the opinion of management, the accompanying unaudited condensed financial statements include all adjustments, consisting of a normal recurring nature, which are necessary for a fair presentation of the financial position, operating results and cash flows for the periods presented. Â The accompanying unaudited condensed financial statements should be read in conjunction with the Annual Report on Form 10K as filed with the SEC on April 19, 2024 and Form 10-K/A as filed with the SEC on April 29, 2024. The interim results for the three months ended March 31, 2024 are not necessarily indicative of the results to be expected for the year ending December 31, 2024 or for any future periods.Â Â Accounts Receivable and Allowance for Doubtful AccountsÂ Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of the Companyâ€™s customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of customers improves and collections of amounts outstanding commence or are reasonably assured, then the Company may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of approximately $37,097 at March 31, 2024 and $102,061 December 31, 2023. Â Â Software Development Costs and Acquired SoftwareÂ The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â The Company has determined that technological feasibility for its products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.Â Â Long-Lived Assets and GoodwillÂ The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in quarter 4 of 2023 in the amount of $105,676. As of March 31, 2024 there was no impairment of Long-lived Assets.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles â€“ Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. Â The Company assess goodwill impairment by the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of March 31, 2024 and December 31, 2023 there was no impairment of the Companyâ€™s Goodwill.Revenue RecognitionÂ We have 6 primary sources of revenue as of March 31, 2024 and December 31, 2023:Â We have 6 primary sources of revenueÂ Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6. MSaaS softwareÂ 1) Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â 2). Insurance verification services are provided on an annual subscription basis using SaaS model with revenue recognized ratably over the contract term.Â 3) ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a SaaS model with revenues recognized ratably over the contract term.Â 4) Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the SaaS model with revenues recognized ratably over the contract term. Â 5) Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â 6) MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â The Companyâ€™s customers are acquired through its own salesforce and through the referrals from its many state association marketing partners. The Company primarily generates revenue from multiple software as a service (SaaS) offerings, which typically include subscriptions to its online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of the Companyâ€™s revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of the Companyâ€™s revenue is 100% in North America.Â For the three months ended MarchÂ 31, 2024 and 2022, disaggregated revenues were recurring revenues of Â $2,595,050 and $1,703,815, respectively and non-recurring revenues of $128,313 and $136,556, respectively.Management has determined that it has the following performance obligations related to its products and services: multiple SaaS offerings, which typically include subscriptions to our online software solutions. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Consolidated Statements of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Consolidated Statements of Operations.Â Â Advertising CostsÂ Advertising costs are reported in selling, general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $208,085 and $125,048 for the three months ended March 31, 2024 and 2023, respectively. Â Â Accounting for Derivative InstrumentsÂ The Company accounts for derivative instruments in accordance with ASC 815 â€œDerivatives and Hedgingâ€, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.Â The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.Financial Instruments With Down Round FeaturesÂ The Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); and Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a downround adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. Companies that provide earning per share (â€œEPSâ€) data will adjust their diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.Â Â Income TaxesÂ The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Companyâ€™s open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.Â Â Net Loss Per ShareÂ Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, convertible preferred stock and convertible notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.Beneficial Conversion Features and WarrantsÂ The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.Â Â Leases Â The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.Â Â Business CombinationsÂ Â The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition.Â Â Allowance for Credit LossesÂ On January 1, 2023, the Company adopted ASU 2016-13 Financial Instruments â€"Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (â€œCECLâ€) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected.Â The Company completed its assessment on the adoption date of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.Â Â Recently Issued Accounting PronouncementsÂ AdoptedÂ In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segmentâ€™s profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company completed its assessment of the new standard and determined that the standard did not apply as the Company currently only has one reportable segment.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€" Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entityâ€™s effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESÂ Basis of Presentation Â The accompanying financial statements are presented in United States dollars and include the accounts of the Companyâ€™s wholly owned subsidiaries, with all intercompany transactions eliminated. They have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States (GAAP). Significant accounting principles followed by the Company and the methods of applying those principles, which materially affect the determination of financial position, results of operations and cash flows are summarized below.Â Going ConcernÂ and LiquidityÂ U. S. GAAP requires management to assess a companyâ€™s ability to continue as a going concern within one year from the financial statement issuance and to provide related note disclosures in certain circumstances. Â The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â For the fiscal year period ended December 31, 2023, the Company generated an operating loss of $10,276,602. In addition, the Company has an accumulated deficit, and net working capital deficit of $115,038,758 and $5,367,985. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. The financing may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern.Â Currently, management continues to develop its healthcare communications system and continues to develop alliances with strategic partners to generate revenues that will sustain the Company. Management will also seek to raise additional funds. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the

Companyâ€™s customer base and realize increased revenues from signed contracts. The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.Â Fair Value MeasurementsÂ 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 (exit price). ASC 820 established a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement) as follows:Â Level 1 - Observable inputs that reflect quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market corroborated inputs.Â Level 3 - Unobservable inputs for which there is little, if any, market activity for the asset or liability being measured. These inputs may be used with standard pricing models or other valuation or internally-developed methodologies that result in managementâ€™s best estimate of fair value.Â The Company utilizes fair value measurements primarily in conjunction with the valuation of assets acquired and liabilities assumed in a business combination. In addition, certain nonfinancial assets and liabilities are to be measured at fair value on a nonrecurring basis in accordance with applicable GAAP. In general, nonfinancial assets including goodwill, other intangible assets and property and equipment are measured at fair value when there is an indication of impairment and are recorded at fair value only when an impairment is recognized.Â As allowed by applicable FASB guidance, the Company has elected not to apply the fair value option for financial assets and liabilities to any of its currently eligible financial assets or liabilities. The Companyâ€™s financial instruments consist of cash, accounts receivable, accounts payable and notes payable. The Company has determined that the book value of its outstanding financial instruments as of December 31, 2023 and 2022, approximated their fair value due to their short-term nature.Â Â Cash Â The Company classifies highly liquid temporary investments with an original maturity of three months or less when purchased as cash equivalents. The Company maintains cash balances at various financial institutions. Balances at United States banks are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk for cash on deposit. Â Accounts Receivable and Allowance for Doubtful AccountsÂ Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of our customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of our customers improves and collections of amounts outstanding commence or are reasonably assured, then we may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of $102,061 and $65,000 as of December 31, 2023 and 2022, respectively. Â Property and Equipment, netÂ Property, equipment, and leasehold improvements are recorded at their historical cost. Depreciation and amortization have been determined using the straight-line method over the estimated useful lives of the assets which are computers and office equipment (3 years) leasehold improvements (5 years), computer software (3 years), vehicles (3 years) and for office furniture and fixtures (4 to 7 years). The cost of repairs and maintenance is charged to operations in the period incurred. Software Development Costs and Acquired SoftwareÂ The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â We have determined that technological feasibility for our products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.Â Long-Lived Assets and GoodwillÂ The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-Lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During December 31, 2023, the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment of long-lived assets existed. The Company took an impairment of $105,676 and adjusted the value of customer relationships to their fair value.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. During the fourth quarter of 2020, the Company adopted ASU No. 2017-04, Intangibles - Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. This guidance simplifies the accounting for goodwill impairment by removing Step 2 of the goodwill impairment test, which requires a hypothetical purchase price allocation. Goodwill impairment will now be the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of December 31, 2023 the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment existed in the amount of $105,676. The Company adjusted the value of its customer relationships to their fair value. As of December 31, 2023 and December 31, 2022, there is no impairment of the Companyâ€™s Goodwill.Â Revenue RecognitionÂ We have 6 primary sources of revenue as of December 31, 2023 and December 31, 2022:Â Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6.MSaaS software1)Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 2). Insurance verification services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 3)ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 4)Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 5)Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â Â 6)MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â We recognize revenue for our service in accordance with accounting standard ASC 606. Our customers are acquired through our own salesforce and through the referrals from our many state association marketing partners. We primarily generate revenue from multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of our revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of our revenue is 100% in North America.Â Management has determined that it has the following performance obligations related to its products and services: Â multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For the year ended December 31, 2023 and 2022, disaggregated revenues were recurring revenues of Â $7,400,659 and $7,206,156, respectively and non-recurring revenues of $750,928 and $781,746, respectively.For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Statement of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Statement of Operations.Â Advertising CostsÂ Advertising costs are reported in general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $614,061 and $525,533 for the years ended December 31, 2023 and 2022, respectively. Â Accounting for Derivative InstrumentsÂ The Company accounts for derivative instruments in accordance with ASC 815, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.Â Financial Instruments with Down Round FeaturesÂ With respect to financial instruments, the Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. Whereby ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a down round adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. The Company accounts for instruments with Most Favored Nations (the â€œMFNâ€) terms or conditions similar to that of a down round feature. The impact of such terms or conditions will be accounted for when the event occurs. The Diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.Â Income TaxesÂ The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company's open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.Â Use of EstimatesÂ The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and to the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.Net Loss Per ShareÂ Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, and shares issuable on conversion of promissory notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.Â Stock-Based CompensationÂ The Company accounts for share-based compensation costs in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires companies to measure the cost of awards of equity instruments, including stock options and restricted stock awards, based on the grant-date fair value of the award and to recognize it as compensation expense over the employeeâ€™s requisite service period or the non-employeeâ€™s vesting period. An employeeâ€™s requisite service period is the period of time over which an employee must provide service in exchange for an award under a share-based payment arrangement and generally is presumed to be the vesting period. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in additional capital surplus, is recorded as an increase to share capital.Â The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model. The Company estimates the fair value of its common stock using the closing stock price of its common stock on the option grant date. The Company estimates the volatility of its common stock at the date of grant based on its historical stock prices. The Company uses the risk-free interest rate on the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid any cash dividends on its common stock and does not anticipate paying any cash dividends in the foreseeable future. The fair value of shares of restricted stock issued are determined by the Company based on the estimated fair value of the Companyâ€™s common stock.Beneficial Conversion Features and WarrantsÂ The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.Â LeasesÂ Â The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.Â The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.Â Related Party TransactionsÂ The Company accounts for related party transactions in accordance with FASB ASC 850, Related Party Disclosures. A party is considered to be related to the Company if the party directly or indirectly or through one or more intermediariesâ€™ controls, is controlled by, or is 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 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. A party which can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests is also a related party.Â Business CombinationsÂ Â The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. Â Reportable SegmentsÂ U.S. GAAP establishes standards for reporting financial and descriptive information about a companyâ€™s reportable segments. Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The chief operating decision maker is the Companyâ€™s Chief Executive Officer, who currently reviews the financial performance and the results of operations of the Companyâ€™s operating subsidiaries on a consolidated basis when making decisions about allocating resources and assessing performance of the Company. Accordingly, the Company currently considers itself to be in a single reporting segment for reporting purposes focused on the North American market.Recently Issued Accounting PronouncementsÂ AdoptedÂ On January 1, 2023, the Company adopted ASU 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,â€ which requires a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including accounts receivable. The standard replaces the existing incurred credit loss model with the Current Expected Credit Losses (â€œCECLâ€) model. It is required to measure credit losses based on the Companyâ€™s estimate of expected losses rather than incurred losses, which generally results in earlier recognition of allowances for credit losses. Under ASC 326, the Company evaluates specific criteria, including aging and historical write-offs, the current economic condition of customers, and future economic conditions of countries utilizing a consumption index to determine the appropriate allowance for credit losses. The Company completed its assessment of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. 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 entire disclosure for all significant accounting policies of the reporting entity. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483426/235-10-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 235 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 20 R10.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 PROPERTY AND EQUIPMENT, NET 12 Months Ended Dec. 31, 2023 PROPERTY AND EQUIPMENT, NET Â PROPERTY AND EQUIPMENT, NET 5. PROPERTY AND EQUIPMENT, NETÂ Property and equipment, net consists of the following:Â Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Furniture and fixturesÂ $92,821Â Â $69,840Â Leasehold improvementsÂ Â 42,493Â Â Â 30,298Â EquipmentÂ Â 22,240Â Â Â 22,240Â VehiclesÂ Â -Â Â Â 32,000Â Computer softwareÂ Â 124,702Â Â Â -Â Â Â $282,256Â Â $154,378Â Less accumulated depreciationÂ Â (79,835)Â Â (80,184)Â Â $202,421Â Â $74,194Â Â Depreciation expense on property and equipment for the years ended December 31, 2023 and 2022, were $17,429 and $22,521, respectively. In 2023 the Company sold its vehicles for a gain of $13,778 and a recovery of depreciation expense of $17,778. X - ReferencesNo definition available. + Details Name: icct_PropertyAndEquipmentNetAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure 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 -Topic 360 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//360/tableOfContentReference 2: 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//1943274/2147480321/958-360-50-6Reference 3: 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//1943274/2147480321/958-360-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 7 -SubTopic 360 -Topic 958 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480321/958-360-50-7 + Details Name: us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 21 R11.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INTANGIBLE ASSETS AND GOODWILL 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 INTANGIBLE ASSETS AND GOODWILL Â Â GOODWILL AND OTHER INTANGIBLE ASSETS 4. INTANGIBLE ASSETS AND GOODWILLÂ The following table sets forth the gross carrying amounts and accumulated amortization of the Companyâ€™s intangible assets as of March 31, 2024 and December 31, 2023:Â Â Â Gross CarryingAmountÂ Â Â ImpairmentÂ Â Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets:Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,741,511Â Â $-Â Â $(2,838,099)Â $903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â Â 10,541,275Â Â Â (105,676)Â Â (6,551,775)Â Â 3,883,824Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ Â 4,075,948Â Â Â -Â Â Â (2,950,580)Â Â 1,125,368Â Customer relationshipsÂ Â 5,166,903Â Â Â -Â Â Â (2,436,983)Â Â 2,729,920Â Acquired technologyÂ Â 7,148,083Â Â Â -Â Â Â (356,055)Â Â 6,792,028Â Total definite-lived intangible assets at March 31, 2024Â $16,390,934Â Â Â -Â Â $(5,743,618)Â $10,647,316Â Â Â In January 2024, the Company purchased Acquired Technology in the amount of $7,148,083. In September 2023, the Company purchased customer relationships in the amount of $1,559,145. The Company also added $334,437 in capitalized software for the three months ended March 31, 2024. Amortization expense of intangible assets was $719,028 and $283,176 for the three months ended March 31, 2024 and 2023, respectively. The Companyâ€™s amortization is based on no residual value using the straight-line amortization method as it best represents the benefit of the intangible assets. Â The following table sets forth the changes in the carrying amount of goodwill for the three months ended March 31, 2024 and year ended December 2023:Â Â Â TotalÂ Balance at December 31, 2023Â $1,484,966Â 2024 acquisitionsÂ Â -Â Balance at March 31, 2024Â $1,484,966Â 6. GOODWILL AND OTHER INTANGIBLE ASSETS, NETÂ The following table sets forth the changes in the carrying amount of goodwill for the year ended December 31, 2023 and 2022:Â Â Â TotalÂ Balance at December 31, 2021Â $1,484,966Â 2022 activityÂ Â -Â Balance at December 31, 2022Â Â 1,484,966Â 2023 activityÂ Â -Â Balance at December 31, 2023Â $1,484,966Â Â The following table sets forth the gross carrying amounts and accumulated amortization of the Companyâ€™s intangible assets as of December 31, 2023 and 2022:Â Â Â Gross CarryingAmountÂ Â Â ImpairmentÂ Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets at January 1, 2021Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,014,490Â Â Â -Â Â $(2,483,429)Â $531,061Â Customer relationshipsÂ Â 3,713,434Â Â Â -Â Â Â (1,363,054)Â Â 2,350,380Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,447,758)Â Â 79,428Â Total definite-lived intangible assets at December 31, 2022Â $8,255,110Â Â $-Â Â $(5,294,241)Â $2,960,869Â Capitalized softwareÂ Â 3,741,511Â Â Â -Â Â Â (2,838,099)Â Â 903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â $10,541,275Â Â $(105,676)Â $(6,551,775)Â $3,883,824Â Amortization expense of intangible assets was $1,257,534 and $1,269,564, respectively, for the years ended December 31, 2023 and 2022. The Companyâ€™s amortization is based on no residual value using the straight-line amortization method as it best represents the benefit of the intangible assets. Â The following table sets forth the weighted-average amortization period, in total and by major intangible asset class:Â Asset ClassÂ Weighted-Average Amortization periodÂ Capitalized softwareÂ Â 3.2 yearsÂ Customer relationshipsÂ Â 4.7Â yearsÂ Â As of December 31, 2023, assuming no additional amortizable intangible assets, the expected amortization expense for the unamortized acquired intangible assets for the next five years and thereafter was as follows:Â Â Â EstimatedÂ 2024Â $1,357,783Â 2025Â $1,357,783Â 2026Â $1,087,976Â 2027Â $80,282Â X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 350 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//350/tableOfContent + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 22 R12.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 COMMON AND PREFERRED STOCK Â Â COMMON AND PREFERRED STOCK 8. COMMON AND PREFERRED STOCK Â Common StockÂ The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.Â During the three months ended March 31, 2024 the Company issuedÂ 85,174 shares of common stock on the issuance of convertible debt and 86,747 shares of common stock related to stock based compensation.Preferred StockÂ The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:Â Â â€¢The conversion price (â€œConversion Priceâ€) for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.Â Â Â Â â€¢The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.Â Â Â Â â€¢From and after the date of the issuance of any shares of Preferred Stock, dividends shall accrue at the rate per annum of 12% of the original issue price for each share of Preferred Stock, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments).Â Â Â Â â€¢Dividends shall accrue from day to day and shall be cumulative and shall be payable within fifteen (15) business days after the end of the Companyâ€™s second quarter, which is June 30, commencing with the quarter ending June 30, 2024 to each holder of Preferred Stock as of such date.Â Â Â Â â€¢From the Closing of the Business Combination until the second anniversary of the date of the original issuance of the Preferred Stock, the Company may, at its option, pay all or part of the accruing dividends on the Preferred Stock by issuing and delivering additional shares of Preferred Stock to the holders thereof.Â Â Â Â â€¢The Company shall not declare, pay or set aside any dividends on shares of any other class or series of capital stock of the Company, unless the holders of the iCoreConnect Preferred Stock then outstanding shall first receive dividends due and owing on each outstanding share of iCoreConnect Preferred Stock.Â Â Â Â â€¢In the event of any liquidation, dissolution or winding up of the Company, the holders of shares of Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders an amount per share equal to the greater of (i) one times the applicable original issue price, plus any accrued and unpaid dividends, and (ii) such amount as would have been payable had all shares of Preferred Stock been converted into the Companyâ€™s Common Stock pursuant to the following paragraph immediately prior to such liquidation, dissolution or winding up, before any payment shall be made to the holders of the Companyâ€™s Common Stock.Â Â Â Â â€¢Each share of Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into such number of fully paid and non-assessable shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion, subject to adjustment.Â Â Â Â â€¢After 24 months from the Closing of the Business Combination, in the event the closing share price of the Companyâ€™s Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.Â Â Â Â â€¢Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.Â During the three months ended March 31, 2024 the Company issued 621,500 Series A Preferred stock in conjunction with asset acquisitions of FeatherPay, Verifi Dental Limited and Teamworx LLC.Â Common Stock OptionsÂ Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the three months ended March 31, 2024 are presented below:Â Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2024Â Â 776,328Â Â $3.75Â Â Â 8.0Â Â $-Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â -Â Â Â -Â Â Â -Â Balance Outstanding â€“ March 31, 2024Â Â 779,328Â Â $3.73Â Â Â 7.7Â Â $-Â Exercisable â€“ March 31, 2024Â Â 575,235Â Â $3.72Â Â Â 7.7Â Â $-Â Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2024Â Â 395,072Â Â $3.768Â Â Â 8.0Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â VestedÂ Â (193,979)Â 3.72Â Â Â 7.7Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Nonvested â€“ March 31, 2024Â Â 204,093Â Â $3.76Â Â Â 7.8Â Â Â Restricted Common Stock CompensationÂ The Board approved on January 3, 2023 134,049 shares of common stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.Â On March 13, 2023 the Companyâ€™s Board of Directors approved the grant of 5,027 shares of common stock to certain board members for services related to 2018 service.Â In April 2023, the Companyâ€™s Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member, an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. Â The Company has recorded an expense of $105,000 and nil for the three months ended March 31, 2024 and 2023, respectively.Â Common Stock WarrantsÂ The Company typically issues warrants to individual investors and institutions to purchase shares of the Companyâ€™s Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.Â In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.Â During the three months ending March 31, 2023, the Company issued no Common Stock Warrants.Â During the three months ending March 31, 2024, the Company issued 69,000 Common Stock Warrants. As part of the Merger, all outstanding warrants were converted on a cashless basis into shares of common stock. As of March 30, 2024, the number of shares issuable upon exercise of the Common Stock Warrants were nil shares.Â Common Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.81Â Â $-Â GrantedÂ Â 69,000Â Â Â 1.36Â Â Â 4.76Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â CancelledÂ Â -Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 114,129Â Â $1.65Â Â Â 4.68Â Â $-Â Â Â Preferred Stock WarrantsÂ $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 425,800Â Â $2.00Â Â Â 9.4Â Â $-Â Â Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 10,122,313Â Â $11.50Â Â Â 9.4Â Â $-Â $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $Â 15.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 1,000,000Â Â $15.00Â Â Â 9.4Â Â $-Â Â Â Equity Line of CreditÂ On September 12, 2023, the Company entered into a purchase agreement (the â€œPurchase Agreementâ€) with Arena Business Solutions Global SPC II, Ltd. on behalf of and for the account of Segregated Portfolio #8 â€“ SPC #8 (â€œArenaâ€), pursuant to which Arena has committed to purchase up to $40 million (the â€œCommitment Amountâ€) of our common stock, at our direction from time to time, subject to the satisfaction of the conditions in the Purchase Agreement. Â As consideration for Arenaâ€™s irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total ofÂ 291,259 shares of Common Stock equaling $600,000 (the â€œCommitment Fee Sharesâ€) based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.Â This line was cancelled in February 2024 and the Company expensed deferred costs of $1,008,376 related to this transaction which were recorded as financing costs. 4. STOCKHOLDERSâ€™ EQUITYÂ Common StockÂ The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.Â Stock IssuancesÂ During the year ended December 31, 2023, the Company issued 3,992,399 shares of common stock of which 1,489,707 shares of common stock were issued for cash of $2,880,985. The Company issued 212,842 shares of common stock related to the conversion of Series A Preferred Stock, 40,000 shares related to the asset acquisition of Preferred Dental Services, 297,888 shares related to inducements for financing agreements, 243,347 shares for stock-based compensation and 1,708,615 shares related to the conversion of debt, warrants and options. Â During the year ended December 31, 2022, the Company issued 13,827,049 shares of common stock. of whichÂ 5,722,844 shares of common stock were issued for cash of $450,000. The Company also issued 227,368 shares of common stock for the conversion of $22,387 of convertible debt. 700,000 shares of common stock were issued for the exercise of common stock options for a value of $2,100. 8,426,837 shares of common stock were issued related to stock-based compensation for a value of $1,817,123. The Company also repurchased and cancelled 1,250,000 shares of common stock with a value of $100,000.Â Preferred StockÂ The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:Â â€¢The conversion price (â€œConversion Priceâ€) for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.Â Â Â Â â€¢The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.Â Â Â Â â€¢From and after the date of the issuance of any shares of Preferred Stock, dividends shall accrue at the rate per annum of 12% of the original issue price for each share of Preferred Stock, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments).Â Â Â Â â€¢Dividends shall accrue from day to day and shall be cumulative and shall be payable within fifteen (15) business days after the end of the Companyâ€™s second quarter, which is June 30, commencing with the quarter ending June 30, 2024 to each holder of Preferred Stock as of such date.Â Â Â Â â€¢From the Closing of the Business Combination until the second anniversary of the date of the original issuance of the Preferred Stock, the Company may, at its option, pay all or part of the accruing dividends on the Preferred Stock by issuing and delivering additional shares of Preferred Stock to the holders thereof.Â Â Â Â â€¢The Company shall not declare, pay, or set aside any dividends on shares of any other class or series of capital stock of the Company, unless the holders of the iCoreConnect Preferred Stock then outstanding shall first receive dividends due and owing on each outstanding share of iCoreConnect Preferred Stock.Â Â Â Â â€¢In the event of any liquidation, dissolution or winding up of the Company, the holders of shares of Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders an amount per share equal to the greater of (i) one times the applicable original issue price, plus any accrued and unpaid dividends, and (ii) such amount as would have been payable had all shares of Preferred Stock been converted into the Companyâ€™s Common Stock pursuant to the following paragraph immediately prior to such liquidation, dissolution or winding up, before any payment shall be made to the holders of the Companyâ€™s Common Stock.Â Â Â Â â€¢Each share of Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into such number of fully paid and non-assessable shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion, subject to adjustment.Â Â Â Â â€¢After 24 months from the Closing of the Business Combination, in the event the closing share price of the Companyâ€™s Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Companyâ€™s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.Â Â Â Â â€¢Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.Â During the year ended December 31, 2023 the Company issued 46,500 Series A Preferred stock for $465,000 in cash and 139,360 Series A Preferred stock on the cashless conversion of 174,200 Series A Preferred Stock $2.00 warrants for no proceeds.Â During the year ended December 31, 2023, 212,842 shares of Series A Preferred stock were converted into shares of Common Stock on a one for one basis.Common Stock OptionsÂ As part of the merger, the Companyâ€™s 2016 Long Term Incentive Plan was cancelled and replaced with the 2023 Stock Plan (â€œIncentive Planâ€) which is administered by the Companyâ€™s Board of Directors Compensation Committee. The Incentive Plan had an initial authorized equity pool of 1,187,790. As of December 31, 2023 there are 411,462 equity grants available under the Incentive Plan.Â Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the year ended December 31, 2023 and 2022 are presented below:Â 2022 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â AggregateIntrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2022Â Â 1,094,005Â Â $3.58Â Â Â 9.8Â Â $-Â GrantedÂ Â 10,054Â Â $3.58Â Â Â 9.0Â Â Â -Â ExercisedÂ Â (23,459)Â Â -Â Â Â 5.5Â Â Â -Â ForfeitedÂ Â (335)Â $4.48Â Â Â 6.2Â Â Â -Â Balance Outstanding - December 31, 2022Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â Exercisable - December 31, 2022Â Â 311,049Â Â $3.58Â Â Â 8.8Â Â $-Â Â 2022 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2022Â Â 1,034,856Â Â $3.58Â Â Â 9.8Â GrantedÂ Â 10,054Â Â $4.48Â Â Â 9.0Â VestedÂ Â (275,359)Â $-Â Â Â 8.3Â Forfeited/expiredÂ Â (335)Â $4.13Â Â Â 9.0Â Nonvested - December 31, 2022Â Â 769,216Â Â $3.58Â Â Â 8.8Â Â 2023 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2023Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â Â Â Â Â ExercisedÂ Â (310,881)Â Â 3.62Â Â Â 7.6Â Â Â Â Â ForfeitedÂ Â (502)Â $2.81Â Â Â 7.8Â Â Â Â Â Balance Outstanding - December 31, 2023Â Â 776,328Â Â $3.74Â Â Â 8.0Â Â $-Â Exercisable - December 31, 2023Â Â 381,256Â Â $3.72Â Â Â 7.9Â Â $-Â Â 2023 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2023Â Â 769,216Â Â $3.58Â Â Â 8.8Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â VestedÂ Â (381,256)Â $3.72Â Â Â 7.9Â ForfeitedÂ Â (334)Â Â 4.13Â Â Â 9.0Â Nonvested - December 31, 2023Â Â 395,072Â Â $3.76Â Â Â 8.0Â Â As part of the merger all vested options as of August 25, 2023 totaling 310,881 were converted on a cashless basis into 198,378 shares of common stock.Â As of December 31, 2023, total unrecognized compensation cost related to unvested stock options was approximately $1.5 MM. Restricted Stock CompensationÂ On December 31, 2022, the Companyâ€™s Board of Directors approved the grant of 250,000 restricted share of common stock to each of the Directors of the Company, for services rendered during 2021 and 2022, all of which vested on December 31, 2022. Compensation expense related to this grant for the year 2022 was $122,375 based upon fair value of our common stock of $0.089 per share. The Companyâ€™s Board of Directors also approved the granting of restricted shares of common stock for employee performance related to 2021 performance with a fair value of $160,645. The Board also approved on January 3, 2023 4,000,000 shares of restricted stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.Â In April 2023, the Companyâ€™s Board of Directors approved the granting of 81,267 restricted shares of common stock for employee performance related to 2022 performance with a fair value of $312,761. Â In April 2023, the Companyâ€™s Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member and an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. The Company has recorded an expense of $394,168 for the year ended December 31, 2023.Â Common Stock WarrantsÂ The Company typically issues warrants to individual investors and institutions to purchase shares of the Companyâ€™s Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.Â In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.Â During the year ended December 31, 2023, the Company issued 45,129 Common Stock Warrants.Â During the year ended December 31, 2022, the Company issued 536,175 Common Stock Warrants. In addition, the Company purchased 1,278 common stock warrants issued to a lender in 2019 as part of a Note Payable that had been fully satisfied in 2020. These warrants include anti-dilutive provisions and as such resulted in an additional 28,883 warrants that were to be issued at a strike price of $0.15. The Company purchased these warrants at their restated strike price for $45,000.Â During the year ended December 31, 2022, the Company issued 13,158 Common Stock Warrants in connection with issuances of promissory notes, of which 1,424 were issued to related parties. These warrants were designated Common Stock Warrants with an initial term of 5 years and an exercise price of $0.60 and $0.75 and contained no down round provisions. The Company may not effect, and a holder will not be entitled to, convert the Common Stock Warrants, which, upon giving effect to such conversion or exercise, would cause the aggregate number of shares of common stock beneficially owned by the Purchaser (together with its affiliates) to exceed 4.99%. The Company issued convertible debt in December 2022 at a price of $2.39 thereby affecting the down round provision on 659,585 warrants with a trigger price that is lower than $0.30 for any equity instrument issued. As such the Company has recorded a charge of $1,794,704 as a Dividend to Common Stockholders reflecting the increase in value of shares to be received by the warrant holder along with an increase in 366,331 warrants issuable to these holders for a total of 1,014,791 warrants at a new exercise price of $2.39.Â On May 18, 2023 the Company determined that it not had not properly accounted for certain warrants issued by the Company in 2021 with provisions (the â€œdown round provisionsâ€) that required the lowering of the exercise price of the warrant and a proportionate increase in the number of shares underlying the warrants upon the issuance of new securities at a price per shares that is lower than the exercise price of the original warrant as per ASU 2017-11. The Company did not properly account for such down round provisions when the criteria for revaluation was met. The down round provisions require the Company to record a non-cash charge for the incremental fair value of the additional shares to be issued upon the occurrence of the triggering event which is $1,794,704 for the year ended December 31,2022.As part of the Merger, all outstanding warrants as of August 25, 2023 totaling 368,368 were converted on a cashless basis into 117,301 shares of common stock. As of December 31, 2023, the number of shares issuable upon exercise of the Common Stock Warrants was 45,129 shares.Â Â Â Warrant Shares OutstandingÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining LifeÂ Â Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Outstanding - December 31, 2021Â Â 648,461Â Â $3.88Â Â Â 4.40Â Â $-Â GrantedÂ Additions including Down Round featureÂ Â 379,492Â Â Â 2.39Â Â Â 3.40Â Â Â - Â Forfeited/expiredÂ Â -Â Â $-Â Â Â -Â Â Â -Â Outstanding - December 31, 2022Â Â 1,027,953Â Â $3.88Â Â Â 3.45Â Â Â Â Â GrantedÂ Â 45,129Â Â Â 2.09Â Â Â 5.00Â Â Â -Â Â Â Â Â ExercisedÂ Â (368,368)Â Â 3.88Â Â Â 2.78Â Â Â -Â CancelledÂ Â (659,585)Â $3.88Â Â Â 2.78Â Â Â -Â Outstanding - December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.80Â Â $-Â Â Preferred Stock WarrantsÂ As part of the Merger, the Company assumed the following preferred stock warrants:Â $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â -Â Â Â -Â Â Â - Â Â Â -Â GrantedÂ Â 600,000Â Â Â 2.00Â Â Â 10.0Â Â Â -Â ExercisedÂ Â (174,200)Â Â 2.00Â Â Â 9.8Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â Â During 2023 there was a modification of the $2.00 warrant agreements which were issued in conjunction with the merger and classified as a derivative liability in the amount of $1,987,460. In September 2023 the warrants were modified and as a result are no longer considered a derivative liability and classified as equity.Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 10,122,313Â Â Â 11.50Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â - Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â Â $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 1,000,000Â Â Â 15.00Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $15.00Â Â Â 9.7Â Â $-Â Equity Line of CreditÂ In January 2021 Old iCore and one of its Convertible Debt Holders entered into a Purchase Agreement for up to $5,000,000 shares of the Companyâ€™s common stock for 24 months. The purchase price of the stock will be at 75% of the lowest individual daily weighted average price of the past five (5) trading days with the amount to be drawn down as the lesser of $250,000 or 300% of the average shares traded for the ten (10) days prior to the Closing Request Date with a minimum $25,000 put allowance. As part of the agreement, the Company issued 8,378 shares of common stock as a commitment fee. In January 2022 the Company exercised this equity line of credit of an aggregate amount of $350,000 in exchange for 158,273 shares of common stock. The balance available as of December 31, 2022, to draw on the equity line of credit after the draw was $4,650,000. This line expired in January 2023.Â On September 12, 2023, the Company entered into a purchase agreement with Arena Business Solutions Global SPC II, Ltd (â€œArenaâ€), pursuant to which Arena has committed to purchase up to $40 million of the Companyâ€™s common stock, at the Companyâ€™s direction from time to time, subject to the satisfaction of the conditions. Such sales of Common Stock are subject to certain limitations, and may occur from time to time at the Companyâ€™s sole discretion over the approximately 36-month period commencing on the date of the Purchase Agreement subject to registration with the Securities and Exchange Commission. The Company may direct Arena to purchase amounts of its Common Stock under the Purchase Agreement that the Company specifies from time to time in a written notice (an â€œAdvance Noticeâ€) delivered to Arena on any trading day up to the Commitment Amount. The maximum amount that the Company may specify in any one Advance Notice is equal to the following: (A) if the Advance Notice is received by 8:30 A.M. Eastern time, then the maximum amount that the Company may specify is equal to the lesser of (i) an amount equal to 40% of the average Daily Value Traded of the Common Stock of the ten trading days immediately preceding such Advance Notice, or (ii) $20.0 million; and (B) if the Advance Notice is received after 8:30 A.M. Eastern Time but prior to 10:30 A.M. Eastern Time, then the maximum amount that the Company may specify in an Advance Notice is equal to the lesser of: (i) an amount equal to 30% of the average Daily Value Traded of the Common Stock on the ten trading days immediately preceding such Advance Notice, or (ii) $15.0 million. For these purposes, â€œDaily Value Tradedâ€ is the product obtained by multiplying the daily trading volume of the Companyâ€™s Common Stock on Nasdaq during regular trading hours, as reported by Bloomberg L.P., by the VWAP (as defined in the Purchase Agreement) for that trading day. Subject to the satisfaction of the conditions under the Purchase Agreement, the Company deliver Advance Notices from time to time, provided that the Pricing Period for all prior advances has been completed. For these purposes, â€œPricing Periodâ€ means one trading day, as notified by the Company to Arena in the applicable Advance Notice, commencing on the date of the Advance Notice. The purchase price of the shares of Common Stock will be equal to 97% of the simple average of the daily VWAP of the Common Stock during the Pricing Period.Â Unless earlier terminated as provided in the Purchase Agreement, the Purchase Agreement will terminate automatically on the earliest to occur of: (i) the first day of the month next following the 36-month anniversary of the date of the Purchase Agreement; and (ii) the date on which Arena shall have purchased shares of Common Stock under the Purchase Agreement for an aggregate gross purchase price equal to Commitment Amount under the Purchase Agreement. The Company has the right to terminate the Purchase Agreement at any time, at no cost or penalty, upon five trading daysâ€™ prior written notice to Arena, provided that there are no outstanding Advance Notices the shares of Common Stock under which have not yet been issued. The Company and Arena may also terminate the Purchase Agreement at any time by mutual written consent.Â As consideration for Arenaâ€™s irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total ofÂ Â 291,259 shares of Common Stock equaling $600,000 (the â€œCommitment Fee Sharesâ€) based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.Â As of December 31, 2023, the Company exercised this equity line of credit of an aggregate amount of $2,940,985 in exchange for 1,308,741 shares of Common Stock. The balance available as of December 31, 2023, to draw on the equity line of credit after the draw was $37,059,015 and is subject to shareholder approval for the issuance of additional shares.Â On February 14, 2024, this agreement was terminated. Refer to Note 13- Subsequent Events for additional details. 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 entire disclosure for equity. + ReferencesReference 1: 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 2: 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 3: 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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481062/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481062/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481004/946-505-50-6Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480237/815-40-50-6Reference 8: 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 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(e)(1)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//505/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-13Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-13Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-13Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-14Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-14Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-16Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-18Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-18Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-18 + Details Name: us-gaap_StockholdersEquityNoteDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 23 R13.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 FORWARD PURCHASE AGREEMENT 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 FORWARD PURCHASE AGREEMENT Â Â FORWARD PURCHASE AGREEMENT 5. FORWARD PURCHASE AGREEMENTÂ On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the â€œFPAâ€) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the â€œPurchaserâ€).Â In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the â€œForward Purchase Sharesâ€) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMCâ€™s most recently filed periodic report (the â€œPrepaid Forward Purchase Priceâ€).Â In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Companyâ€™s Common Stock underlying the Preferred Stock, the â€œPurchased Sharesâ€).Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be â€œCommitment Sharesâ€ and the remaining Purchased Shares were deemed to be â€œPrepaid Forward Purchase Sharesâ€.Â Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMCâ€™s trust account, a cash amount (the â€œPrepayment Amountâ€) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the â€œRedemption Priceâ€). The Redemption Price was $10.69.Â Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: Â Â Â·the occurrence of a â€œRegistration Failureâ€ (as defined in the FPA), andÂ Â Â Â Â·the date that is twelve months after the closing of the Business Combination (the â€œMaturity Dateâ€), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the â€œPayment Dateâ€), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.Â Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.Â The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The â€œReference Priceâ€ will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the â€œFloorâ€) unless in the Companyâ€™s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.Â The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof. 7. FORWARD PURCHASE AGREEMENTÂ On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the â€œFPAâ€) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the â€œPurchaserâ€).Â In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the â€œForward Purchase Sharesâ€) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMCâ€™s most recently filed periodic report (the â€œPrepaid Forward Purchase Priceâ€).Â In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Companyâ€™s Common Stock underlying the Preferred Stock, the â€œPurchased Sharesâ€).Â Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be â€œCommitment Sharesâ€ and the remaining Purchased Shares were deemed to be â€œPrepaid Forward Purchase Sharesâ€.Â Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMCâ€™s trust account, a cash amount (the â€œPrepayment Amountâ€) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the â€œRedemption Priceâ€). The Redemption Price was $10.69.Â Â Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: Â Â Â·the occurrence of a â€œRegistration Failureâ€ (as defined in the FPA), andÂ Â Â Â Â·the date that is twelve months after the closing of the Business Combination (the â€œMaturity Dateâ€), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the â€œPayment Dateâ€), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.Â The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The â€œReference Priceâ€ will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the â€œFloorâ€) unless in the Companyâ€™s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.Â The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof. X - ReferencesNo definition available. + Details Name: icct_ForwardPurchaseAgreementAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ForwardPurchaseAgreementsDisclosureTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration XML 24 R14.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NOTES PAYABLE 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 NOTES PAYABLE Â Â NOTES PAYABLE 6. NOTES PAYABLE Â Â Â Â March 31,Â Â December 31,Â Â Â Â 2024Â Â 2023Â (2)Note bearing interest at 18% due October 1, 2026Â Â 25,325Â Â Â 27,540Â (3)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,753,761Â Â Â 1,988,793Â (4)Promissory Note bearing interest at 12%, due October 31, 2023Â Â -Â Â Â 38,609Â (5)Convertible Note bearing interest at 12% due May 13, 2024Â Â 369,560Â Â Â 388,380Â (6)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 564,513Â Â Â 569,391Â (6)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 572,407Â Â Â 574,961Â (7)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,722Â (8)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,509Â (5)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 125,092Â Â Â 114,781Â (1)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 527,603Â Â Â 473,743Â (9)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,074,795Â Â Â 2,000,000Â (21)Promissory Note bearing interest at 12%, due May 3, 2024Â Â Â 127,425 Â Â Â -Â (11)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 57,629 Â Â Â -Â (12)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 5,763 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 404,225 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 1,280,047 Â Â Â -Â Â Â Total notes payableÂ Â 8,047,771Â Â Â 6,337,429Â Â Less: Unamortized debt discountsÂ Â Â (104,167)Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â (359,569)Â Â Â (196,837)Â Â Â Total notes payable, net of financing costsÂ Â 7,584,035Â Â Â Â 6,140,592Â Â Less current maturitiesÂ Â (6,388,603)Â Â (4,720,455)Â Total Long-Term DebtÂ $1,195,432Â Â $1,420,137Â Â Â Â 1.On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Companyâ€™s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Companyâ€™s shareholders.Â Â 2.In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.Â Â 3.On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. On February 12, 2024, the Company entered into a Forbearance Agreement with an effective date of December 31, 2024 whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition, the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants4.In September 2023 the Company entered into a sixty-day Promissory Note (â€œNoteâ€) in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Companyâ€™s senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The note was fully repaid in January 2024.Â The promissory note was subordinated to the Companyâ€™s senior lenders.Â Â 5.In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04.Â The value of the warrants ofÂ 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. Â On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 6.In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.58 or $1.90. Â In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 7.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.8.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 9.In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Companyâ€™s senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.Â Â 10.On January 1, 2024 the Company entered into a promissory note with Teamworx for $125,000 due January 31, 2024 with no interest. On February 1, 2024, the note was extended to February 29, 2024 with 12% with principal and interest due at maturity. On March 1, 204 the note was extended again to April 30, 2024 with principal and interest due at maturity. This note was further extended to May 6, 2024 under the same terms.Â Â 11.On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â Â 12.On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â Â 13.On February 26, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with certain institutional investors (the â€œInvestorsâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement contemplates funding of the investment across two tranches. At the first closing (the â€œInitial Closingâ€) an aggregate principal amount of $1,375,000 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the â€œInitial Closing Dateâ€), the Company will also issue the Investors 85,174 shares of Company common stock (the â€œCommitment Sharesâ€). Subject to satisfying the conditions discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Notes will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment.Â A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender. 8. DEBTÂ Â Â Â December 31,Â Â December 31,Â Â Â Â 2023Â Â 2022Â (1)Convertible Note bearing interest at 12% due May, 2023Â $-Â Â $578,802Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 1,012,500Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 506,250Â (3)Note bearing interest at 18% due October 1, 2026Â Â 27,540Â Â Â 32,752Â (4)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,988,793Â Â Â 1,960,965Â (5)Promissory Note bearing interest at 14%, due January 15, 2023Â Â -Â Â Â 50,892Â (6)Promissory Note bearing interest at 14%, due September 1, 2023Â Â 125,092Â Â Â 114,781Â (1)Convertible Note bearing interest at 15%, due January 25, 2023Â Â -Â Â Â 509,145Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,490Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,547Â (9)Convertible Note bearing interest at 15% due March 2024Â Â -Â Â Â -Â (10)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â Â (11)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â Â (12)Convertible Note bearing interest at 15% due July 24, 2024Â Â -Â Â Â -Â (13)Promissory Note bearing interest at 12%, due October 31, 2023Â Â 38,609Â Â Â -Â (14)Convertible Note bearing interest at 12% due May 13, 2024Â Â 388,380Â Â Â Â Â (15)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 569,391Â Â Â -Â (15)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 574,961Â Â Â Â Â (16)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,722Â Â Â Â Â (17)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,509Â Â Â Â Â (14)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 114,781Â Â Â Â Â (2)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 473,743Â Â Â Â Â (18)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,000,000Â Â Â Â Â Â Total notes payableÂ Â 6,337,429Â Â Â 5,491,570Â Â Less: Unamortized debt discountsÂ Â Â -Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â Â (196,837)Â Â Â (7,444)Â Â Total notes payable, net of financing costsÂ Â 6,140,592Â Â Â 5,484,126Â Â Less current maturitiesÂ Â (4,720,455)Â Â (4,034,865)Â Total Long-Term DebtÂ $1,420,137Â Â $1,449,261Â 1.In April 2021, the Company signed a $500,000 convertible promissory note with a maturity date twelve months after issuance and received in exchange $500,000. An interest charge of 12% per annum shall accrue and be paid on the maturity date. The note is convertible into the Companyâ€™s Common Stock at a fixed conversion price of $0.10 per common share based on Old iCore common share value. The Company has right of prepayment. The note holder is limited to receive upon conversion no more than 4.99% of the issued and outstanding Common Stock at the time of conversion at any one time. The Company also issued to the Holder 788,000 restricted shares of the Companyâ€™s Common Stock and a warrant to purchase 87,132 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.60 per share for the first 43,566 Warrant Shares and $0.75 for the next 43,566 Warrant Shares. In August 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 108,915 warrants being issued and the strike price repriced to $0.30 for all 196,047 warrants. In December 2022, the down round provision in the Warrant Agreement was triggered again resulting in an additional 49,012 warrants to be issued and the strike price repriced to $0.24 for all 245,059 warrants.Â At Maturity this note was renegotiated and term extended to June 2023 for an additional principal consideration of $55,400 under the same interest rate and conditions as the matured note. This note and accrued interest was converted in January 2023 for 202,343 shares of Common Stock. In May 2023 the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 43,566 exercisable at $0.60 and 43,566 exercisable at $0.75. As part of the Merger, the warrants were converted on a cashless basis into 28,621 shares of Common Stock.Â Â 2.In August 2021, the Company signed a $1,000,000 and $500,000 promissory note with a maturity date 24 months after issuance. An interest charge of 15% per annum shall accrue and be paid monthly. The Company also issued to the Holder 33,513 restricted shares of the Companyâ€™s Common Stock and 50,269 cash Warrant Shares with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.75 per share. In December 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 75,403 warrants being issued and the strike price repriced to $0.30 for all 125,672 warrants. In December 2022 the down round provision in the Warrant Agreement was triggered again resulting in an additional 31,418 warrants being issued and the strike price repriced to $0.30 for all 157,090 warrants. In May the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 50,269 exercisable at $0.75. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger these notes totalling $1,500,000Â along with outstanding interest of $nilÂ was converted on August 25, 2023 into 173,339 common shares and the warrants were converted on a cashless basis into 28,621 shares of Common Stock.Â In August 2023, the Company agreed to a Satisfaction Agreement in conjunction with the conversion of debt in the amount of $1,500,000 to be done at the time of Merger. The Satisfaction Agreement provides that the Company would provide the equity holder cash proceeds on the difference between the proceeds from the sale of stock and the face value of debt up to $1,500,000 subject to certain selling limitations on or before August 2024. The lender sold $1,000,000 worth of stock for a net return of $526,257 and invoked the Satisfaction Agreement in October 2023. In December 2023, the Company and lender agreed to enter into a new Convertible Promissory Note in the amount of $473,743 with a maturity of six months after issuance. An interest rate of 12% per annum shall accrue and be paid on maturity. The Note and accrued interest is convertible at $1.24 per share into the Companyâ€™s Common Stock.Â Â 3.In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.Â Â 4.On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 monthsâ€™ interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. In December 2023 the Company and the secured lender entered into a Forbearance Agreement whereby the Company will be required to provide additional reporting weekly and monthly reporting, pay a forbearance fee of $300,000 which would be applied to outstanding interest and fees, along with other customary requests in exchange for a forbearance and the adjustment of the loan to interest only till July 2024. Â 5.In April 2022, the Company signed a $50,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same term with a maturity of three (3) months. The promissory note is subordinated to the Companyâ€™s senior lender. This note was fully repaid in March 2023.Â 6.In April 2022, the Company signed a $300,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same terms with a maturity of date of six (6) months.Â Â In March 2023, the term of this note was extended to September 1, 2023.The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $300,000 along with outstanding interest of $55,693Â was converted on August 25, 2023 into 41,104 common shares.Â 7.In July 2022, the Company signed a $500,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 15% per annum. The note is callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. This note was fully repaid in March 2023.Â Â 8.In August 2022, the Company signed two $250,000 unsecured promissory notes with a maturity date six (6) months after issuance with an interest charge of 15% per annum to the same investor in 14 and 9. The notes are callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. In March 2023, the term of these notes were extended to September 1, 2023.The promissory notes are subordinated to the Companyâ€™s senior lenders. As part of the Merger these notes with principal balance totalling $500,000Â along with outstanding interest of $nilÂ was converted on August 25, 2023 into 57,780Â common shares.Â Â 9.In March 2023, the Company entered into a twelve (12) month ConvertibleÂ Secured Promissory Note (â€œNoteâ€). The Note is for $2,500,000 with $500,000 paid to the Holder on issuance for net proceeds of $2,000,000. The Note carries and interest of 15% per annum which can be paid in cash or kind and it is convertible either into the Companyâ€™s Common Stock after six months from date of issuance at $0.10 per share, or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination. Â As a condition of the Note all existing outstanding Notes maturing before September 1, 2023 had their term extended to September 1, 2023. In addition, all vested option holders and all warrant holders were provided with a cashless purchase option at time of the Business Combination. The Note is superior to all notes in terms of security except of our Senior Secured Note Payable. In May 2023 all warrant holders with down round provisions provided a waiver to the potential down round triggering event on any conversion issuance. As part of the Merger this note with principal balance of $2,500,000 along with outstanding interest of $115,535 was converted on August 25, 2023 into 876,522Â common shares.10.In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $77,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders.Â As part of the Merger the principal of $77,000 along with outstanding interest of $2,074 was converted on August 25, 2023 into 9,138Â common shares.Â Â 11.In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $6,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $6,000 along with outstanding interest of $162Â was converted on August 25, 2023 intoÂ 712Â common shares.Â Â 12.In July 2023, the Company entered into a twelve (12) month note Convertible Promissory Note (â€œNoteâ€). The Note is for $40,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Companyâ€™s Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. (â€œFGMCâ€) and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the â€œBusiness Combinationâ€), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Companyâ€™s senior lenders. As part of the Merger the principal of $40,000Â along with outstanding interest of $412Â was converted on August 25, 2023 into 4,670 common shares.Â Â 13.In September 2023 the Company entered into a sixty-day Promissory Note (â€œNoteâ€) in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Companyâ€™s senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The promissory note is subordinated to the Companyâ€™s senior lenders14.In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04.Â The value of the warrants ofÂ 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 15.In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.58 or $1.90. In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 16.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 17.In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Companyâ€™s senior lender.Â Â 18.In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Companyâ€™s senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.Â X - ReferencesNo definition available. + Details Name: icct_DEBTAbstract Namespace Prefix: icct_ 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 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-1BReference 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(c)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//470/tableOfContentReference 4: 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 5: 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 6: 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 7: 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 8: 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 9: 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 10: 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 11: 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 12: 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 13: 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 25 R15.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INCOME TAXES 12 Months Ended Dec. 31, 2023 INCOME TAXES Â INCOME TAXES 9. INCOME TAXESÂ The Company has incurred net losses since inception. As of December 31, 2023, the Company had cumulative federal net operating loss carryforwards of approximately $27,559,000 which are available to be carried forward indefinitely and federal net operating loss carryforwards of approximately $62,985,000 which at the latter date may be carried forward for tax years ending through December 31, 2038.Â As of December 31, 2023, the Company had cumulative state net operating loss carryforward of approximately $5,900,000 which will begin expiring in 2031 if not utilized prior to then. Utilization of NOL carryforwards may be limited under various sections of the Internal Revenue Code depending on the nature of the Companyâ€™s operations. The Companyâ€™s income tax returns are subject to examination by the Internal Revenue Service and applicable state taxing authorities, generally for a period of three years from the date of filing.Deferred taxes comprise the following as of December 31, 2023 and 2022:Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Net Operating LossesÂ $19,676,000Â Â $Â 14,849,000Â Intangible assetsÂ Â Â 926,000Â Â Â 74,000Â Stock-based compensation-nonqualifiedÂ Â 433,000Â Â 418,000Â Property and equipmentÂ Â Â (12,000)Â Â (140,000)Allowance for bad debtsÂ Â 25,000Â Â Â -Â Forward purchase agreementÂ Â Â 562,000Â Â Â Â -Â Organizational costsÂ Â 224,000Â Â Â 195,000Â ROU lease liabilityÂ Â 289,000Â Â Â -Â Net Deferred Tax AssetÂ Â 22,123,000Â Â Â 15,396,000Â Â Â Â Â Â Â Â Â Â ROU lease assetÂ Â (273,000)Â Â -Â Total Deferred Tax LiabilityÂ Â (273,000)Â Â -Â Â Â Â Â Â Â Â Â Valuation AllowanceÂ $(21,850,000)Â $(15,396,000)Â Â Â Â Â Â Â Â Â Reconciliation of the effective income tax rate to the federal statutory rate:Â Â Â Â Â Â Â Â Federal Income Tax RateÂ Â 21%Â Â 21%Permanent DifferencesÂ Â (3)%Â Â (2)State Taxes, netÂ Â 0%Â Â 3Â Cumulative adjustmentsÂ Â Â 23%Â Â Â Â Â Change in valuation allowance including the effect of the rate changeÂ Â (41)%Â Â (22)%Effective income tax rateÂ Â 0%Â Â 0% X - ReferencesNo definition available. + Details Name: icct_IncomeTaxesAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise's statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480990/946-20-50-13Reference 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)(2)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480678/235-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//740/tableOfContentReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482685/740-10-50-14Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482685/740-10-50-21Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 270 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482526/740-270-50-1Reference 7: 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB TOPIC 6.I.5.Q1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479360/740-10-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 11.C) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479360/740-10-S99-2Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482603/740-30-50-2 + Details Name: us-gaap_IncomeTaxDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 26 R16.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONCENTRATION OF CREDIT RISK 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 CONCENTRATION OF CREDIT RISK Â Â CONCENTRATION OF CREDIT RISK 10. CONCENTRATION OF CREDIT RISKÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At times, such cash may be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) insurance coverage limit of $250,000 per depositor. As a result, there could be a concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes that the receivable credit risk exposure is limited.Â The Company has historically provided financial terms to customers in accordance with what management views as industry norms. Access to the Companyâ€™s software products usually requires immediate payment but can extend several months under certain circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering such factors as economic conditions and each customerâ€™s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were otherwise unable to make payments in accordance with managementâ€™s expectations, we might have to increase our allowance for doubtful accounts, modify their financial terms and/or pursue alternative collection methods.Â The Company has no significant customers (greater than 10% of total revenue) in its three-month 2024 revenue. The Company has accounts receivable concentration with three customers in 2024 representing 31% of total accounts receivables outstanding as of March 31, 2024, and one customer that represented 31% of accounts receivable outstanding as of December 31, 2023. 10. CONCENTRATION OF CREDIT RISKÂ Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At times, such cash may be in excess of the Federal Deposit Insurance Corporation (â€œFDICâ€) insurance coverage limit of $250,000 per depositor. As a result, there could be a concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes that the receivable credit risk exposure is limited.Â The Company has historically provided financial terms to customers in accordance with what management views as industry norms. Access to the Companyâ€™s software products usually requires immediate payment but can extend several months under certain circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering such factors as economic conditions and each customerâ€™s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were otherwise unable to make payments in accordance with managementâ€™s expectations, we might have to increase our allowance for doubtful accounts, modify their financial terms and/or pursue alternative collection methods.Â The Company has no significant customers (greater than 10% of total revenue) in its 2023 and 2022 revenue. The Company has accounts receivable concentration with one customer in 2023 representing 25% and two customers with concentrations of 12% and 11% respectively of total accounts receivables outstanding as of December 31, 2023 and one customers that represent 31% of accounts receivable outstanding as of December 31, 2022. X - DefinitionThe entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 275 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//275/tableOfContent + Details Name: us-gaap_ConcentrationRiskDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RisksAndUncertaintiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 27 R17.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMITMENTS AND CONTINGENCIES 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 COMMITMENTS AND CONTINGENCIES Â Â COMMITMENTS AND CONTINGENCIES 9. COMMITMENTS AND CONTINGENCIESÂ (A) LEASE COMMITMENTSÂ On September 22, 2021, the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term.Â Â As of March 31, 2024, undiscounted future lease obligations for the office spaces are as follows:Â Lease CommitmentsLess than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $361,424Â Â $1,019,651Â Â $41,386Â Â $1,422,461Â Â Â Lease costs for the three months ended March 31, 2024 were $86,178 and cash paid for amounts included in the measurement of lease liabilities for the three months ended March 31, 2024 were $85,146. As of March 31, 2024, the following represents the difference between the remaining undiscounted lease commitments under non-cancelable leases and the lease liabilities:Â Undiscounted minimum lease commitmentsÂ $1,422,461Â Present value adjustment using incremental borrowing rateÂ Â (295,742)Lease liabilitiesÂ $1,126,719Â Â Â (B) LITIGATIONÂ On February 21, 2023, the Company received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the Company and a service provider, pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of approximately $635,000. The Company is evaluating the claims asserted against it and intends to defend itself vigorously in these proceedingsÍ¾ however, there can be no assurances that it will be successful in its efforts.Â The outcome of this matter is not expected to have a material effect on these financial statements.Â (C) COMPENSATIONÂ On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer â€“ options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 352,420 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 352,420 shares of Company common stock.Â Â On March 29, 2024, the Compensation Committee awarded a cash and option bonus related to 2023 performance. The options are subject to subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 570,754 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 158,220 shares of Company common stock; (iii) David Fidanza, Chief Operating Officer â€“ options to purchase 152,055 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 154,110 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 34,247 shares of Company common stock and (vi) Carly Garrison, Director of Sales â€“ options to purchase 114,384 shares of Company common stock. In addition the cash awards are subject to the Company successfully raising in excess over $5,000,000 in equity during 2024 to the following officers, amount other employees;(i) Robert McDermott, Chief Executive Officer and President â€“ $125,250; (ii) Archit Shah, Chief Financial Officer â€“ $39,000; (iii) David Fidanza, Chief Operating Officer â€“ $36,750 (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ $37,500; and (v) Carly Garrison, Director of Sales - $21,750. 11. COMMITMENTS AND CONTINGENCIESÂ (A) LEASE COMMITMENTSÂ On September 22, 2021, the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term.Â Â The Company signed a three-year lease agreement for approximately 2,100 square feet of office space located in Concord, NC on July 16, 2020. In August 2023, the Company extended its lease for another year on similar terms and conditions as its current lease.Â With the acquisition of Advantech, the Company signed a two-year lease on May 12, 2021, for an office in Scottsdale, AZ. Â In May 2023, the Company extended its lease for an additional 24 months for this location beginning July 1, 2023 under similar terms and conditions as its current lease.Â As of December 31, 2023, undiscounted future lease obligations for the office space are as follows:Â Lease Commitmentsas of December 31, 2023Less than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $369,849Â Â $1,059,423Â Â $89,038Â Â $1,518,310Â Â Lease costs for the year ended December 31, 2023 were $347,910 and cash paid for amounts included in the measurement of lease liabilities for the year ended December 31, 2023 were $40,412. As of December 31, 2023, the following represents the difference between the remaining undiscounted lease commitments under non-cancelable leases and the lease liabilities:Â Undiscounted minimum lease commitmentsÂ $1,518,310Â Less: Imputed InterestÂ Â (330,476)Lease liabilitiesÂ $1,187,834Â (B) EMPLOYMENT AGREEMENTS WITH NAMED EXECUTIVE OFFICERSÂ Chief Executive OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Robert McDermott, pursuant to which he agreed to serve as our Chief Executive Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. McDermottâ€™s agreement provided for an initial annual base salary of $500,000.Â Mr. McDermott is eligible to receive an annual bonus of up to 100% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, for each fiscal year during the term, Mr. McDermott will be entitled to an annual equity grant of up to $2,500,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. McDermottâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. McDermott for â€œgood reason,â€ Mr. McDermott shall be entitled to receive severance payments equal to 18 months of Mr. McDermottâ€™s base salary; provided that such amounts shall be increased to 24 months of Mr. McDermottâ€™s base salary if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. McDermottâ€™s agreement is terminated without â€œcauseâ€ or by Mr. McDermott for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. McDermott is entitled to severance payments, the Company will continue to pay the same portion of Mr. McDermottâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. McDermott is eligible for medical and/or dental insurance benefits from another employer. Mr. McDermott agreed not to compete with us until 12 months after the termination of his employment.Â Chief Financial OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Archit Shah, pursuant to which he agreed to serve as our Chief Financial Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Shahâ€™s agreement provided for an initial annual base salary of $314,000.Â Mr. Shah is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Shah for each fiscal year during the term, Mr. Shah will be entitled to an annual equity grant of up to $693,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Shahâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Shah for â€œgood reason,â€ Mr. Shah shall be entitled to receive severance payments equal to six months of Mr. Shahâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Shahâ€™s base salary if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Shahâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Shah for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Shah is entitled to severance payments, the Company will continue to pay the same portion of Mr. Shahâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Shah is eligible for medical and/or dental insurance benefits from another employer. Mr. Shah agreed not to compete with us until 12 months after the termination of his employment.Â Chief Operating OfficerÂ We entered into an employment agreement, effective September 1, 2023, with David Fidanza pursuant to which he agreed to serve as our Chief Operating Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Fidanzaâ€™s agreement provided for an initial annual base salary of $296,000. Mr. Fidanza is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Fidanza for each fiscal year during the term, Mr. Fidanza will be entitled to an annual equity grant of up to $666,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Fidanzaâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Fidanza for â€œgood reason,â€ Mr. Fidanza shall be entitled to receive severance payments equal to six months of Mr. Fidanzaâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Fidanzaâ€™s base salary if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Fidanzaâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Fidanza for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Fidanza is entitled to severance payments, the Company will continue to pay the same portion of Mr. Fidanzaâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Fidanza is eligible for medical and/or dental insurance benefits from another employer. Mr. Fidanza agreed not to compete with us until 12 months after the termination of his employment.Â Chief Technology OfficerÂ We entered into an employment agreement, effective September 1, 2023, with Murali Chakravarthi pursuant to which each officer agreed to serve as our Chief Technology Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Chakravarthiâ€™s agreement provided for an initial annual base salary of $300,000. Mr. Chakravarthi is eligible to receive an annual bonus of up to 50% of his base salary, providedÂ final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Chakravarthi for each fiscal year during the term, Mr. Chakravarthi will be entitled to an annual equity grant of up to $675000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.Â If Mr. Chakravarthiâ€™s employment is terminated at our election without â€œcauseâ€, or by Mr. Chakravarthi for â€œgood reason,â€ Mr. Chakravarthi shall be entitled to receive severance payments equal to six months of Mr. Chakravarthiâ€™s base salary; provided that such amounts shall be increased to 12 months of Mr. Chakravarthiâ€™s base salary if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control.â€ In addition, if Mr. Chakravarthiâ€™s agreement is terminated without â€œcauseâ€ or by Mr. Chakravarthi for â€œgood reasonâ€ within three months prior to or twelve months after of a â€œchange of control,â€ any of the unvested equity awards shall also immediately vest. During any period that Mr. Chakravarthi is entitled to severance payments, the Company will continue to pay the same portion of Mr. Chakravarthiâ€™s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Chakravarthi is eligible for medical and/or dental insurance benefits from another employer. Mr. Chakravarthi agreed not to compete with us until 12 months after the termination of his employment.Â (C) LITIGATIONÂ The Company from time to time, may be a party to various litigation, claims and disputes, arising in the ordinary course of business. While the ultimate impact of such actions cannot be predicted with certainty, we believe the outcome of these matters, except for that noted below, will not have a material adverse effect on our financial condition or results of operations.Â On August 18, 2021, iCoreConnect received a Notice of Disposition of Collateral under section 9-611 of the Uniform Commercial Code (â€œUCCâ€) (Arizona Revised Statutes 47-611) purporting to set a foreclosure sale, under the UCC, of its assets that were previously pledged as security to Sonoran Pacific Resources, LLP, an Arizona limited liability partnership (â€œSPRâ€) and Jerry Smith (â€œSmithâ€) (collectively, the â€œlenderâ€). On November 1, 2022, iCoreConnect entered into a settlement agreement and release (the â€œSettlement Agreementâ€) with SPR and Smith in connection with the above litigation. In order to resolve all matters subject to the dispute, the Settlement Agreement provided that on, or before, the 60th day following the effective date of the Settlement Agreement, which was November 1, 2022 (such 60th day, the â€œPayment Dateâ€), iCoreConnect shall redeem, and/or or iCoreConnectâ€™s designees shall acquire, a total of 9,000,000 shares of iCoreConnect Common Stock from SPR and certain shareholders or affiliates of SPR at a purchase price of $0.08 per share. The Settlement Agreement further provided that in addition to the purchase of the foregoing 9,000,000 shares, iCoreConnect or its designee will have the option, but not the obligation, to acquire or redeem any or all of the remaining 5,401,887 shares held by certain shareholders or affiliates of SPR on, or before, the Payment Date, at the cost of $0.08 per share. In connection with the dispute, iCoreConnect had previously posted a cash bond of $200,000 with the court. Pursuant to the Settlement Agreement, $100,000 was released to SPR upon execution of the Settlement Agreement, which amount will be credited toward the payment of the 9,000,000 shares described above. The foregoing share purchase obligation was satisfied on December 30, 2022. Upon the payment for the shares, the remaining $100,000 of the bond was released to SPR in consideration for the release of all claims and liens and the dismissal of the litigation. Upon iCoreConnectâ€™s compliance with the above share repurchase obligations, J.D. Smith, the son of Jerry Smith, resigned as a director and chairman of Board of Directors. The Settlement Agreement provides that upon the performance of each of the parties of their obligations thereunder, SPR and Smith, on the one hand, and iCoreConnect, on the other hand, each agrees to a complete release of the other party or parties. The Settlement Agreement was fully completed on December 30, 2022 and a full release received from the courts. Â On June 15, 2021, the Company received a Complaint filed with the Circuit Court of the Ninth Judicial Circuit for Orange County, Florida. The Complaint alleges a breach of a previously entered into 2018 Settlement Agreement for which payments have not been made. The Complainant agreed to begin arbitration on August 31, 2021. Upon completion of arbitration in October 2022 the Complainant was awarded an Interim Award of Arbitration in the amount of $270,020 which excluded any interest and fee. Subsequent to year end, in February 2023, a final Arbitration award in the amount of $523,415 was issued which includes interest and fees and the Company has fully satisfied this amount and received a Satisfaction of Judgement on October 19, 2023.Â On February 21, 2023, the Company received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the Company and a service provider, pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of approximately $635,000. The Company is evaluating the claims asserted against it and intends to defend itself vigorously in these proceedings; however, there can be no assurances that it will be successful in its efforts. 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/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 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//450/tableOfContentReference 3: 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//1943274/2147480327/954-440-50-1Reference 4: 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 5: 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 R18.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 ACQUISITIONS 12 Months Ended Dec. 31, 2023 ACQUISITIONS Â ACQUISITIONS 12. ACQUISITIONSÂ Preferred Dental Development, LLC (â€œPreferred Dentalâ€)Â On September 1, 2023, the Company entered into an Asset Purchase Agreement (the â€œAgreementâ€) with Preferred Dental Development, LLC (the â€œSellerâ€). The Seller was engaged in the business of providing dental billing and claims services. Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company issued a note to the Seller in the amount of $1,200,000, and (ii) the Company issued to Seller $400,000 worth of shares of Company common stock at $10.00 per share totaling 40,000 shares. Â Pursuant to the guidance in FASB ASC Topic 805, Business Combinations, the Company calculated the estimated fair value of the acquired customer relationships using the discounted cash flow approach. The key assumptions and inputs into the cash flow model used were: (1) an annual customer attrition rate of 5%, (2) a gross margin percentage of 37%, (3) a tax rate of 25.50% and (4) a discount rate of 12%. The following table summarizes the consideration paid and the fair value of the assets acquired at acquisition date:Â Â Â Preferred DentalÂ Consideration Paid:Â September 1, 2023Â Note payableÂ $1,200,000Â Common stockÂ Â 400,000Â Â Â $1,600,000Â Â Â Â Â Fair values of identifiable assets acquired:Â Â Â Â Â Â Â Â Â Assets acquired:Â Â Â Â CashÂ $40,855Â Customer relationshipsÂ Â 1,559,145Â Total assets acquiredÂ $1,600,000Â The following information represent the unaudited pro forma combined results of operations, including acquisitions giving effect to the acquisition as if they occurred at the beginning of years ended December 31, 2023 and 2022:Â Â Â December 31, 2023Â Â December 31, 2022Â Â (unaudited)Â Â (unaudited)Â Â Â Â Â Â Â Â RevenueÂ $9,311,714Â Â $9,058,801Â Â Â Â Â Â Â Â Â Net Loss attributable to Common StockholdersÂ Â (15,433,055)Â Â (7,611,211)Â Â Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 7,349,541Â Â Â 5,768,249Â Basic and diluted loss per common shareÂ $(2.10)Â $(1.32) X - DefinitionThe entire disclosure for asset acquisition. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 805 -SubTopic 50 -Name Accounting Standards Codification -Section 15 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480123/805-50-15-3 + Details Name: us-gaap_AssetAcquisitionTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 29 R19.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 RELATED PARTY TRANSACTIONS 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 RELATED PARTY TRANSACTIONS Â Â RELATED PARTY TRANSACTIONS 7. RELATED PARTY TRANSACTIONSÂ Â Â March 31,Â Â December 31,Â Â Â 2023Â Â 2023Â (2)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â $-Â Â $249,855Â (1)Related Party Promissory Note bearing interest at 12%, due December 31, 2023Â Â -Â Â Â 225,797Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due May 26, 2024Â Â 113,708Â Â Â 96,753Â (2)Related Party Promissory Note bearing interest at 20%, due April 30, 2024Â Â 280,753Â Â Â -Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due April 30, 2024Â Â 223,975Â Â Â -Â Â Total notes payableÂ Â 618,436Â Â Â 572,405Â Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (46,309)Â Â (21,431)Â Total notes payable, net of financing costsÂ Â 572,127Â Â Â 550,974Â Â Less current maturitiesÂ Â (572,127)Â Â (550,974)Â Total Long-Term DebtÂ $-Â Â $-Â Â Â 1.In October 2023 the Company entered into two separate new notes with a related party; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50. Accrued and unpaid interest as of March 31, 2024 was $5,976 and unamortized financing costs were $17,998.Â Â 2.In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Companyâ€™s Common Stock at $7.45 at the sole discretion of the issuer. On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50. The promissory note is subordinated to the Companyâ€™s senior lender. Accrued and unpaid interest as of March 31, 2024 was $6,474 and unamortized financing costs were $ $14,279. 13. RELATED PARTY TRANSACTIONSÂ Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â (1)Related Party Promissory Note bearing interest at 15% due February 28, 2024Â $-Â Â $109,934Â (2)Related Party Promissory Notes bearing interest at 18%, due March 31, 2023Â Â Â Â Â 146,118Â (3)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â Â 249,855Â Â Â Â Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due December 31, 2023Â Â 225,797Â Â Â Â Â (1)Related Party Promissory Note bearing interest at 12%, due May 26, 2024Â Â 96,753Â Â Â Â Â Â Total notes payableÂ Â 572,405Â Â Â 256,052Â Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (21,431)Â Â (11,386)Â Total notes payable, net of financing costsÂ Â 550,974Â Â Â 244,666Â Â Less current maturitiesÂ Â (550,974)Â Â (244,666)Â Total Long-Term DebtÂ $-Â Â $-Â Â Â 1.In June 2022, the Company signed a $100,000 unsecured promissory note with its then Chief Operating Officer, a related party with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in November 2022, this note including accrued interest totaling $107,500 was reissued under the same terms with a maturity of date of three (3) months. The Company also issued to the Holder a warrant to purchase 18,813 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 9,407 warrants and $0.20 per share for 9,406 warrants. In March 2023, the term of this note was extended to September 1, 2023. In June 2023 the Company signed a $145,010 unsecured promissory note with the same lender with a maturity date of September 1, 2023 after issuance with an interest rate charge of 18% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. In October 2023 after the maturity of the notes, the Company entered into two separate new notes; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Companyâ€™s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Companyâ€™s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d).The promissory notes are subordinated to the Companyâ€™s senior lenders. Accrued and unpaid interest as of December 31, 2023 was $6,433 and unamortized financing costs were $21,431.Â Â 2.In December 2022, the Company entered into an unsecured promissory note with its Chief Executive Officer, a related party in exchange for $55,000. The maturity of the promissory note is four months from the date of issuance and carries an interest rate of 15% per annum. In conjunction with the promissory note, the Company also issued a warrant to purchase 23,625 shares of common stock which expires five years December 15, 2022 and has an exercise price of $0.20 with respect to 11,813 shares underlying the Warrant and $0.25 with respect to 11,812 shares underlying the Warrant. The promissory note is subordinated to the Companyâ€™s senior lender. In addition, in December 2022, the Company entered into an unsecured convertible promissory note with the same related party in exchange for $80,000. The maturity of the convertible note is March 31, 2023 and carries an interest rate of 15% per annum and is convertible into Company common stock at a conversion rate of $0.08 per share. The Convertible Note was converted into 1,019,315 shares of Common Stock in January 2023 and the Promissory Note was fully repaid in March 2023.Â Â 3.In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Companyâ€™s Common Stock at $7.45 at the sole discretion of the issuer. The promissory note is subordinated to the Companyâ€™s senior lender. Accrued and unpaid interest as of December 31, 2023 was $3,184. X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for related party transactions. Examples of related party transactions include 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. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480990/946-20-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480990/946-20-50-5Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480990/946-20-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481062/946-235-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 235 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481062/946-235-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483326/850-10-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(g)(3)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(c)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(e)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//850/tableOfContentReference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483326/850-10-50-6Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483326/850-10-50-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 850 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483326/850-10-50-1 + Details Name: us-gaap_RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 30 R20.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SEGMENT INFORMATION 3 Months Ended Mar. 31, 2024 SEGMENT INFORMATION Â SEGMENT INFORMATION 11. SEGMENT INFORMATIONÂ The Company views its operations and manages its business as one operating segment which is the business of providing subscription-based software as a service (SaaS) and Managed IT (MSP/MSaaS) services and related non-recurring professional IT and other services. The Company aggregates is operating segments based on similar economic and operating characteristics of its operations. Â The Companyâ€™s SaaS and Managed IT offerings are sold under monthly recurring revenue contracts are included in the Subscription software and services segment. Professional services and other revenue segment consists of non-recurring revenue, including the periodic sale and installation of IT related hardware and custom IT projects. Professional services and other revenue is recognized when services are performed.Â Revenue types were as follows:Â Â Â For the Three Months Ended March 31Â Â Â Â Â 2024Â Â %Â Â 2023Â Â %Â Â % ChangeÂ Revenue:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Subscription software and servicesÂ $2,595,050Â Â Â 95%Â $1,703,815Â Â Â 93%Â Â 52%Â Professional services and otherÂ Â 128,313Â Â Â 5%Â Â 136,556Â Â Â 7%Â (6)%Â Total revenueÂ $2,723,363Â Â Â 100%Â $1,840,371Â Â Â 100%Â Â 48% X - ReferencesNo definition available. + Details Name: us-gaap_SegmentReportingAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe 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. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-15Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-31Reference 4: http://www.xbrl.org/2003/role/disclosureRef -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 5: 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 6: http://www.xbrl.org/2003/role/disclosureRef -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 7: 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 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//280/tableOfContentReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 26 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-26Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 34 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-34Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 41 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-41Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-21Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 21 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-21Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-32 + Details Name: us-gaap_SegmentReportingDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 31 R21.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATIONS 3 Months Ended Mar. 31, 2024 ACQUISITIONS Â BUSINESS COMBINATIONS 12. BUSINESS COMBINATIONSÂ The Company accounts for business combinations under the acquisition method of accounting, in accordance with Accounting Standards Codification (â€œASCâ€) Topic 805, Business Combinations, which requires assets acquired and liabilities assumed to be recognized at their fair values on the acquisition date. Any excess of the fair value of purchase consideration over the fair value of the assets acquired less liabilities assumed is recorded as goodwill. The fair values of the assets acquired and liabilities assumed are determined based upon the valuation of the acquired business and involves management making significant estimates and assumptions.Â Ally Commerce, Inc dba FeatherPay (â€œFeatherPayâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement (the â€œAgreementâ€) with Ally Commerce, Inc. dba FeatherPay (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares. Â Teamworx LLC (â€œTeamworxâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Teamworx LLC (â€œTeamworxâ€). Teamworx was engaged in the business of healthcare billing and payment processing.Â Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares. Â Verifi Dental Limited (â€œVerifiâ€)Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Verifi Dental, Limited (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares.Â Certain fair values of acquired assets and assumed liabilities may be estimated at the acquisition date pending confirmation or completion of the valuation process. Where provisional values are used in accounting for a business combination, they may be adjusted retrospectively in subsequent periods within the measurement period when it reflects new information obtained about facts and circumstances that were in existence at the acquisition date. The measurement period cannot exceed one year from the acquisition date.The following table summarizes the consideration paid and the fair value of the assets acquired and liabilities assumed as of the dates detailed in the table:Â Â Â FeatherPayÂ Â Verifi DentalÂ Â TeamworxÂ Consideration Paid:Â January 1, 2024Â Â January 1, 2024Â Â January 1, 2024Â CashÂ $500,000Â Â $370,000Â Â $-Â Note payableÂ Â -Â Â Â -Â Â Â 125,000Â Common stockÂ Â -Â Â Â -Â Â Â -Â Series A preferred stockÂ Â 4,800,000Â Â Â 840,000Â Â Â 575,000Â Â $5,300,000Â Â $1,210,000Â Â $700,000Â Â Â Â Â Â Â Â Â Â Â Â Fair values of identifiable assets acquired and liabilities assumed:Â Assets acquired:Â Â Â Â Â Â Â Â Â Â Â Â CashÂ $-Â Â $871Â Â $12,752Â Accounts receivableÂ Â 959Â Â Â 54,259Â Â Â Â Â Customer relationshipsÂ Â -Â Â Â Â Â Â Â Â Acquired technologyÂ Â 5,299,041Â Â Â 1,154,870Â Â Â 678,548Â Deferred revenueÂ Â Â Â Â Â Â Â Â 8,700Â Total assets acquiredÂ Â 5,300,000Â Â Â 1,210,000Â Â Â 700,000Â Â Â Â Â Â Â Â Â Â Â Â Â Net assets acquiredÂ $5,300,000Â Â $1,210,000Â Â $700,000Â X - DefinitionThe entire disclosure for a business combination (or series of individually immaterial business combinations) completed during the period, including background, timing, and recognized assets and liabilities. The disclosure may include leverage buyout transactions (as applicable). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479907/805-20-50-5Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 805 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//805/tableOfContent + Details Name: us-gaap_BusinessCombinationDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 32 R22.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SUBSEQUENT EVENTS 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 SUBSEQUENT EVENTS Â Â SUBSEQUENT EVENTS 13. SUBSEQUENT EVENTSÂ On April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024 and carries an interest rate of 16% per annum with interest and principal due at maturity. The note is subordinate to the Companyâ€™s senior lenders.Â On April 29, 2024 the Company entered into a promissory note in the principal amount of $250,000 with an existing related party investor. The maturity of the promissory note is May 31, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Companyâ€™s senior lenders.Â On May 8, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with an institutional investor (the â€œInvestorâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investor agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of $304,700. At closing an aggregate principal amount of $304,700 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $277,000, representing an original issue discount of 10%. On such date, the Company will also issue the Investors 17,034 shares of Company common stock (the â€œCommitment Sharesâ€). The Note will mature 12 months from its respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Note will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Note may convert all, or any part, of the outstanding Note, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1,416 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.Â On May 13, 2024 with an effective date of May 1, 2024, the Company entered into aÂ Note Amendment with a related party for the extension of a Promissory Note in the original amount of $260,000 with an original maturity date of April 30, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 36,648 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The promissory note is subordinated to the Companyâ€™s senior lender. Â On May 13, 2024 with an effective date of May 1, 2024, the Company entered into aÂ Note Amendment with a related party for the extension of a Convertible Promissory Note in the original amount of $200,000 with an original maturity date of April 30, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 28,625 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The convertible promissory note is subordinated to the Companyâ€™s senior lender.Â On May 13, 2024, the Company entered into aÂ Note Amendment with an extension of a Convertible Promissory Note in the original amount of $350,000 with an original maturity date of May 13, 2024 to be extended to July 31, 2024. In consideration for the extension the Company will issue the holder 51,539 restricted shares of common stock at maturity. The inducement shares are subject to the Companyâ€™s ability to issue such shares inÂ compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Companyâ€™s shareholders of certain proposals to be considered at the Companyâ€™s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the Companyâ€™s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The convertible promissory note is subordinated to the Companyâ€™s senior lender. 14. SUBSEQUENT EVENTSÂ On January 1, 2024, the Company entered into an Asset Purchase AgreementÂ with Ally Commerce, Inc. dba FeatherPay (â€œFeatherPayâ€). FeatherPay was engaged in the business of healthcare billing and payment processing.Â As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares. The transactions contemplated by the Agreement were consummated concurrent with the execution of the Agreement, and the shares of the Companyâ€™s Series A Preferred Stock were issued to the Sellerâ€™s stockholders pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.Â In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and FeatherPayâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the FeatherPayâ€™sâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On January 1, 2024, the Company entered into an Asset Purchase Agreement with Teamworx LLC (â€œTeamworxâ€). Teamworx was engaged in the business of healthcare billing and payment processing.Â Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Sellerâ€™s business. As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.Â The Seller agreed to cover their cash consideration into a Note Payable maturing on January 31, 2024 without any interest. On February 1, 2024 the Seller agreed to a new Note Payable with 12% annual interest maturing February 29, 2024. On February 28, 2024 the Seller agreed to extend the maturing date to March 31, 2024Â In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Sellerâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the Sellerâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On January 1, 2024, the Company entered into an Asset Purchase AgreementÂ with Verifi Dental, Limited (the â€œSellerâ€). The Seller was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Sellerâ€™s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the â€œSubscription Agreementâ€), whereby the Company will issue the Series A Preferred Stock to the Sellerâ€™s stockholders. The Companyâ€™s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Companyâ€™s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribersâ€™ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Companyâ€™s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Companyâ€™s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Companyâ€™s Common Stock.Â Â On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the â€œSecurities Actâ€), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.Â On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Companyâ€™s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Companyâ€™s shareholders.Â On February 12, 2024, the Company entered into a Forbearance Agreement with its senior secured lender whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants.Â As discussed in Note 4 â€“ Stockholderâ€™s Equity, on February 14, 2024, the Company provided termination notification Arena for the Purchase Agreement entered into by the parties on September 12, 2023 with an effective date of February 15, 2024. There were no penalties associated with the termination. The Company expensed the balance of the deferred financing fees it had capitalized associated with the transaction.Â On February 26, 2024, The Company executed a securities purchase agreement (the â€œPurchase Agreementâ€) with certain institutional investors (the â€œInvestorsâ€). Pursuant to the terms and conditions of the Purchase Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement contemplates funding of the investment across two tranches. At the first closing (the â€œInitial Closingâ€) an aggregate principal amount of $1,375,000 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the â€œInitial Closing Dateâ€), the Company will also issue the Investors 85,174 shares of Company common stock (the â€œCommitment Sharesâ€). Subject to satisfying the conditions discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Notes will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. Â A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.Â On March 29, 2024the Companyâ€™s Board of Directors upon the recommendation of the Compensation Committee of the Board, approved the amendment of the Companyâ€™s 2023 Stock Plan (the â€œPlanâ€), subject to approval by the Companyâ€™s stockholders at its 2024 Annual Meeting of Stockholders (the â€œAnnual Meetingâ€), to increase the aggregate number of shares of Company common stock that may be issued pursuant to Awards (as defined in the Plan) by 11,000,000 shares (the â€œPlan Amendmentâ€).Â On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer â€“ options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 352,420 shares of Company common stock; (v) Jeffrey Stellinga, Vice President â€“ options to purchase 352,420 shares of Company common stock.Â On April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Companyâ€™s senior lenders.Â On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50.Â On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50. X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type:

na Period Type: duration X - DefinitionThe entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//855/tableOfContentReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483399/855-10-50-2 + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 33 R23.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Policies) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Â Â Basis of Presentation The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (â€œGAAPâ€) for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X of the SEC. Certain information or footnote disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted, pursuant to the rules and regulations of the SEC for interim financial reporting. Accordingly, they do not include all the information and footnotes necessary for a complete presentation of financial position, results of operations, or cash flows. In the opinion of management, the accompanying unaudited condensed financial statements include all adjustments, consisting of a normal recurring nature, which are necessary for a fair presentation of the financial position, operating results and cash flows for the periods presented. Â The accompanying unaudited condensed financial statements should be read in conjunction with the Annual Report on Form 10K as filed with the SEC on April 19, 2024 and Form 10-K/A as filed with the SEC on April 29, 2024. The interim results for the three months ended March 31, 2024 are not necessarily indicative of the results to be expected for the year ending December 31, 2024 or for any future periods. The accompanying financial statements are presented in United States dollars and include the accounts of the Companyâ€™s wholly owned subsidiaries, with all intercompany transactions eliminated. They have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States (GAAP). Significant accounting principles followed by the Company and the methods of applying those principles, which materially affect the determination of financial position, results of operations and cash flows are summarized below. Accounts Receivable and Allowance For Doubtful Accounts Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of the Companyâ€™s customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of customers improves and collections of amounts outstanding commence or are reasonably assured, then the Company may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of approximately $37,097 at March 31, 2024 and $102,061 December 31, 2023. Â Software Development Costs and Acquired Software The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â The Company has determined that technological feasibility for its products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years. The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.Â We have determined that technological feasibility for our products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years. Long-Lived Assets and Goodwill The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in quarter 4 of 2023 in the amount of $105,676. As of March 31, 2024 there was no impairment of Long-lived Assets.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles â€“ Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. Â The Company assess goodwill impairment by the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of March 31, 2024 and December 31, 2023 there was no impairment of the Companyâ€™s Goodwill. Â Revenue Recognition We have 6 primary sources of revenue as of March 31, 2024 and December 31, 2023:Â We have 6 primary sources of revenueÂ Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6. MSaaS softwareÂ 1) Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â 2). Insurance verification services are provided on an annual subscription basis using SaaS model with revenue recognized ratably over the contract term.Â 3) ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a SaaS model with revenues recognized ratably over the contract term.Â 4) Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the SaaS model with revenues recognized ratably over the contract term. Â 5) Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â 6) MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â The Companyâ€™s customers are acquired through its own salesforce and through the referrals from its many state association marketing partners. The Company primarily generates revenue from multiple software as a service (SaaS) offerings, which typically include subscriptions to its online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of the Companyâ€™s revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of the Companyâ€™s revenue is 100% in North America.Â For the three months ended MarchÂ 31, 2024 and 2022, disaggregated revenues were recurring revenues of Â $2,595,050 and $1,703,815, respectively and non-recurring revenues of $128,313 and $136,556, respectively.Management has determined that it has the following performance obligations related to its products and services: multiple SaaS offerings, which typically include subscriptions to our online software solutions. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Consolidated Statements of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Consolidated Statements of Operations. We have 6 primary sources of revenue as of December 31, 2023 and December 31, 2022:Â Â 1. Electronic Prescription Software Â 2. Insurance Verifications Â 3. ICD-10 Medical Coding Software Â 4. Encrypted and HIPAA Compliant Secure email Â 5. AnalyticsÂ 6.MSaaS software1)Electronic Prescription software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 2). Insurance verification services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â Â 3)ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 4)Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the software as a service (â€œSaaSâ€) model with revenues recognized ratably over the contract term.Â Â 5)Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.Â Â 6)MSaaS software services are provided on an annual subscription basis using the software as a service (â€˜SaaSâ€™) model with revenue recognized ratably over the contract term.Â The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as â€œTopic 606â€). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.Â At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.Â We recognize revenue for our service in accordance with accounting standard ASC 606. Our customers are acquired through our own salesforce and through the referrals from our many state association marketing partners. We primarily generate revenue from multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of our revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of our revenue is 100% in North America.Â Management has determined that it has the following performance obligations related to its products and services: Â multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Companyâ€™s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.Â For the year ended December 31, 2023 and 2022, disaggregated revenues were recurring revenues of Â $7,400,659 and $7,206,156, respectively and non-recurring revenues of $750,928 and $781,746, respectively.For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers.

Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.Â Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the â€œexpected valueâ€ method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.Â The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Statement of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Statement of Operations. Advertising Costs Advertising costs are reported in selling, general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $208,085 and $125,048 for the three months ended March 31, 2024 and 2023, respectively. Advertising costs are reported in general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $614,061 and $525,533 for the years ended December 31, 2023 and 2022, respectively. Accounting for Derivative Instruments The Company accounts for derivative instruments in accordance with ASC 815 â€œDerivatives and Hedgingâ€, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.Â The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability. The Company accounts for derivative instruments in accordance with ASC 815, which requires additional disclosures about the Companyâ€™s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.Â Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability. Financial Instruments With Down Round Features The Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); and Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a downround adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. Companies that provide earning per share (â€œEPSâ€) data will adjust their diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity. With respect to financial instruments, the Company follows the guidance of FASB ASU 2017-11, â€œEarnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. Whereby ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a down round adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. The Company accounts for instruments with Most Favored Nations (the â€œMFNâ€) terms or conditions similar to that of a down round feature. The impact of such terms or conditions will be accounted for when the event occurs. The Diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity. Income Taxes The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Companyâ€™s open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing. The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.Â ASC 740, Accounting for Income taxes (â€œASC 740â€), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.Â The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company's open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing. Going Concern and Liquidity Â U. S. GAAP requires management to assess a companyâ€™s ability to continue as a going concern within one year from the financial statement issuance and to provide related note disclosures in certain circumstances. Â The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.Â For the fiscal year period ended December 31, 2023, the Company generated an operating loss of $10,276,602. In addition, the Company has an accumulated deficit, and net working capital deficit of $115,038,758 and $5,367,985. The Companyâ€™s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. The financing may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern.Â Currently, management continues to develop its healthcare communications system and continues to develop alliances with strategic partners to generate revenues that will sustain the Company. Management will also seek to raise additional funds. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Managementâ€™s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Companyâ€™s customer base and realize increased revenues from signed contracts. The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Fair Value Measurements Â 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 (exit price). ASC 820 established a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement) as follows:Â Level 1 - Observable inputs that reflect quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market corroborated inputs.Â Level 3 - Unobservable inputs for which there is little, if any, market activity for the asset or liability being measured. These inputs may be used with standard pricing models or other valuation or internally-developed methodologies that result in managementâ€™s best estimate of fair value.Â The Company utilizes fair value measurements primarily in conjunction with the valuation of assets acquired and liabilities assumed in a business combination. In addition, certain nonfinancial assets and liabilities are to be measured at fair value on a nonrecurring basis in accordance with applicable GAAP. In general, nonfinancial assets including goodwill, other intangible assets and property and equipment are measured at fair value when there is an indication of impairment and are recorded at fair value only when an impairment is recognized.Â As allowed by applicable FASB guidance, the Company has elected not to apply the fair value option for financial assets and liabilities to any of its currently eligible financial assets or liabilities. The Companyâ€™s financial instruments consist of cash, accounts receivable, accounts payable and notes payable. The Company has determined that the book value of its outstanding financial instruments as of December 31, 2023 and 2022, approximated their fair value due to their short-term nature.Â Cash Â The Company classifies highly liquid temporary investments with an original maturity of three months or less when purchased as cash equivalents. The Company maintains cash balances at various financial institutions. Balances at United States banks are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk for cash on deposit. Accounts Receivable and Allowance For Doubtful Accounts Â Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customerâ€™s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of our customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of our customers improves and collections of amounts outstanding commence or are reasonably assured, then we may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of $102,061 and $65,000 as of December 31, 2023 and 2022, respectively. Property and Equipment, net Â Property, equipment, and leasehold improvements are recorded at their historical cost. Depreciation and amortization have been determined using the straight-line method over the estimated useful lives of the assets which are computers and office equipment (3 years) leasehold improvements (5 years), computer software (3 years), vehicles (3 years) and for office furniture and fixtures (4 to 7 years). The cost of repairs and maintenance is charged to operations in the period incurred. Long-Lived Assets and Goodwill Â The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During December 31, 2023, the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment of long-lived assets existed. The Company took an impairment of $105,676 and adjusted the value of customer relationships to their fair value.Â The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. During the fourth quarter of 2020, the Company adopted ASU No. 2017-04, Intangibles - Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. This guidance simplifies the accounting for goodwill impairment by removing Step 2 of the goodwill impairment test, which requires a hypothetical purchase price allocation. Goodwill impairment will now be the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of December 31, 2023 the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment existed in the amount of $105,676. The Company adjusted the value of its customer relationships to their fair value. As of December 31, 2023 and December 31, 2022, there is no impairment of the Companyâ€™s Goodwill. Use of Estimates Â The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and to the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates. Net Loss Per Share Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, convertible preferred stock and convertible notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants. Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, and shares issuable on conversion of promissory notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants. Stock-Based Compensation Â The Company accounts for share-based compensation costs in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires companies to measure the cost of awards of equity instruments, including stock options and restricted stock awards, based on the grant-date fair value of the award and to recognize it as compensation expense over the employeeâ€™s requisite service period or the non-employeeâ€™s vesting period. An employeeâ€™s requisite service period is the period of time over which an employee must provide service in exchange for an award under a share-based payment arrangement and generally is presumed to be the vesting period. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in additional capital surplus, is recorded as an increase to share capital.Â The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model. The Company estimates the fair value of its common stock using the closing stock price of its common stock on the option grant date. The Company estimates the volatility of its common stock at the date of grant based on its historical stock prices. The Company uses the risk-free interest rate on the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid any cash dividends on its common stock and does not anticipate paying any cash dividends in the foreseeable future. The fair value of shares of restricted stock issued are determined by the Company based on the estimated fair value of the Companyâ€™s common stock. Beneficial Conversion Features and Warrants The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument. The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (â€œBCFâ€) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.Â Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Companyâ€™s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument. Leases The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised. The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as â€œTopic 842â€). Topic 842 requires organizations to recognize right-of-use (â€œROUâ€) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.Â The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Companyâ€™s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised. Related Party Transactions Â The Company accounts for related party transactions in accordance with FASB ASC 850, Related Party Disclosures. A party is considered to be related to the Company if the party directly or indirectly or through one or more intermediariesâ€™ controls, is controlled by, or is 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 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. A party which can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests is also a related party.Â Business Combinations The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (â€œASCâ€) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.Â The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. Â The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. Reportable Segments Â U.S. GAAP establishes standards for reporting financial and descriptive information about a companyâ€™s reportable segments. Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The chief operating decision maker is the Companyâ€™s Chief Executive Officer, who currently reviews the financial performance and the results of operations of the Companyâ€™s operating subsidiaries on a consolidated basis when making decisions about allocating resources and assessing performance of the Company. Accordingly, the Company currently considers itself to be in a single reporting segment for reporting purposes focused on the North American market. Recently Issued Accounting Pronouncements AdoptedÂ In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segmentâ€™s profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company completed its assessment of the new standard and determined that the standard did not apply as the Company currently only has one reportable segment.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entityâ€™s effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. AdoptedÂ On January 1, 2023, the Company adopted ASU 2016-13, â€œFinancial Instruments â€“ Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,â€ which requires a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including accounts receivable. The standard replaces the existing incurred credit loss model with the Current Expected Credit Losses (â€œCECLâ€) model. It is required to measure credit losses based on the Companyâ€™s estimate of expected losses rather than incurred losses, which generally results in earlier recognition of allowances for credit losses. Under ASC 326, the Company evaluates specific criteria, including aging and historical write-offs, the current economic condition of customers, and future economic conditions of countries utilizing a consumption index to determine the appropriate allowance for credit losses. The Company completed its assessment of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.Â Not Yet AdoptedÂ In October 2023, the FASB issued Accounting Standards Update (â€œASUâ€) 2023-06, â€œDisclosure Improvements â€“ Codification Amendments in Response to the SECâ€™s Disclosure Update and Simplification Initiative.â€Â This standard affects a wide variety of Topics in the Codification.Â The effective date for each amendment will be the date on which the SECâ€™s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective.Â Early adoption is prohibited.Â The Company does not expect the adoption of this standard to have a material impact on the Companyâ€™s consolidated financial statements and related disclosures.Â In November 2023, the FASB issued ASU 2023-07, â€œSegment Reporting - Improving Reportable Segment Disclosures (Topic 280).â€Â The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses.Â The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources.Â The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods.Â This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.Â In December 2023, the FASB issued ASU 2023-09, â€œImprovements to Income Tax Disclosures,â€ a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid.Â The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively.Â The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures. Allowance for Credit Losses On January 1, 2023, the Company adopted ASU 2016-13 Financial Instruments â€"Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss (â€œCECLâ€) methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected.Â The Company completed its assessment on the adoption date of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow. Â X - ReferencesNo definition available. + Details Name: icct_BeneficialConversionFeaturesAndWarrantspolicttextblock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CashPolicyTextBlock

Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_FinancialInstrumentsWithDownRoundFeaturespolicytextblock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_GoingConcernAndLiquidityPolicyTextblock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_LongLivedAssetsAndGoodwillpolicytextblock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RelatedPartyTransactionsPolicyTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for advertising cost. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -SubTopic 35 -Topic 720 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483406/720-35-50-1 + Details Name: us-gaap_AdvertisingCostsPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap_BasisOfAccountingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for completed business combinations (purchase method, acquisition method or combination of entities under common control). 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. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 05 -Paragraph 4 -Subparagraph (a)-(d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479515/805-10-05-4 + Details Name: us-gaap_BusinessCombinationsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for 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 -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (b),(f(1)) -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 for derivatives entered into for trading purposes and those entered into for purposes other than trading including where and when derivative financial instruments and derivative commodity instruments and their related gains or losses are reported in the entity's statements of financial position, cash flows, and results of operations. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 815 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480434/815-10-50-1 + Details Name: us-gaap_DerivativesReportingOfDerivativeActivity 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://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 2: 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 emission credits or allowances. Such accounting policy has generally been based on an inventory or intangible asset model. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 25 -Paragraph 1 -SubTopic 15 -Topic 815 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481116/815-15-25-1 + Details Name: us-gaap_EmissionCreditsOrAllowancesPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for fair value measurements of financial and non-financial assets, liabilities and instruments classified in shareholders' equity. Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities. + ReferencesNo definition available. + Details Name: us-gaap_FairValueMeasurementPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 20 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 30 -Topic 350 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock 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 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 2: 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 3: 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 4: 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 5: 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 6: 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 7: 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//1943274/2147482765/220-10-50-1Reference 8: 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//1943274/2147482685/740-10-50-20 + 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 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 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 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//1943274/2147479440/944-210-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//1943274/2147480321/958-360-50-6Reference 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//1943274/2147480321/958-360-50-1 + 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 determining the allowance for doubtful accounts for trade and other accounts receivable balances, and when impairments, charge-offs or recoveries are recognized. + 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_ReceivablesTradeAndOtherAccountsReceivableAllowanceForDoubtfulAccountsPolicy Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for its research and development and computer software activities including the accounting treatment for costs incurred for (1) research and development activities, (2) development of computer software for internal use, (3) computer software to be sold, leased or otherwise marketed as a separate product or as part of a product or process and (4) in-process research and development acquired in a purchase business combination. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 985 -SubTopic 20 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481283/985-20-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 25 -Paragraph 4 -SubTopic 50 -Topic 350 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482610/350-50-25-4Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 1 -SubTopic 40 -Topic 350 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482633/350-40-30-1 + Details Name: us-gaap_ResearchDevelopmentAndComputerSoftwarePolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue. Includes revenue from contract with customer and from other sources. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483426/235-10-50-4Reference 3: 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//1943274/2147483426/235-10-50-4 + Details Name: us-gaap_RevenueRecognitionPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for segment reporting. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 47 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482785/280-10-55-47Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29Reference 3: 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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 29 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-29 + Details Name: us-gaap_SegmentReportingPolicyPolicyTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for treatment of receivables that are billable but have not been billed as of the balance sheet date. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org//310/tableOfContent + Details Name: us-gaap_TradeAndOtherAccountsReceivableUnbilledReceivablesPolicy 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 34 R24.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION (Tables) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 BUSINESS COMBINATION AND RECAPITALIZATION Â Â Schedule of consummation of the Business Combination Â Â Common StockÂ Â Preferred StockÂ Â Â Â Â Â Â Common stock of FGMC outstanding prior to business combinationÂ Â 8,050,000Â Â Â -Â Less: Redemptions of FGMC common stockÂ Â (6,460,059)Â Â -Â Common stock held by former FGMC shareholdersÂ Â 1,589,941Â Â Â -Â FGMC sponsor sharesÂ Â 1,692,374Â Â Â -Â Underwriter sharesÂ Â 40,250Â Â Â -Â Sponsor shares transferred for servicesÂ Â 2,000Â Â Â -Â Sponsor shares transferred for non-redemptionÂ Â 373,126Â Â Â -Â Shares issued related to extension noteÂ Â 84,500Â Â Â -Â Total FGMC common shares outstanding prior to conversion to preferred stockÂ Â 3,782,191Â Â Â -Â Conversion of existing FGMC common stockholders to new preferred stockÂ Â (3,782,191)Â Â 3,782,191Â Shares issued to Old iCore stockholders for purchase considerationÂ Â 8,095,706Â Â Â -Â Total Â Â 8,095,706Â Â Â 3,782,191Â Â Â Common StockÂ Â Preferred StockÂ Â Â Â Â Â Â Common stock of FGMC outstanding prior to business combinationÂ Â 8,050,000Â Â Â -Â Less:

Redemptions of FGMC common stockÂ Â (6,460,059)Â Â -Â Common stock held by former FGMC shareholdersÂ Â 1,589,941Â Â Â -Â FGMC sponsor sharesÂ Â 1,692,374Â Â Â -Â Underwriter sharesÂ Â 40,250Â Â Â -Â Sponsor shares transferred for servicesÂ Â 2,000Â Â Â -Â Sponsor shares transferred for non-redemptionÂ Â 373,126Â Â Â -Â Shares issued related to extension noteÂ Â 84,500Â Â Â -Â Total FGMC common shares outstanding prior to conversion to preferred stockÂ Â 3,782,191Â Â Â -Â Conversion of existing FGMC common stockholders to new preferred stockÂ Â (3,782,191)Â Â 3,782,191Â Shares issued to Old iCore stockholders for purchase considerationÂ Â 8,095,706Â Â Â -Â Total Â Â 8,095,706Â Â Â 3,782,191Â Schedule of reconcile of statement of changes in stockholder's equity Â Â AmountÂ Cash - FGMC trust (net of redemptions)Â $17,002,897Â Cash transferred to Forward Purchase AgreementÂ Â (12,569,810)Gross proceedsÂ Â 4,433,087Â Less: FGMC and Old iCore transaction costs paidÂ Â (4,433,087)Effect of Business Combination, net of redemptions and transaction costsÂ $-Â Â Â AmountÂ Cash - FGMC trust (net of redemptions)Â $17,002,897Â Cash transferred to Forward Purchase AgreementÂ Â (12,569,810)Gross proceedsÂ Â 4,433,087Â Less: FGMC and Old iCore transaction costs paidÂ Â (4,433,087)Effect of Business Combination, net of redemptions and transaction costsÂ $-Â Schedule of warrants were converted into Preferred Stock warrants HolderÂ Number of WarrantsÂ Â Strike PriceÂ UnderwriterÂ Â 600,000Â Â $2.00Â Sponsor and InvestorsÂ Â 10,122,313Â Â $11.50Â SponsorÂ Â 1,000,000Â Â $15.00Â HolderÂ Number of WarrantsÂ Â Strike PriceÂ UnderwriterÂ Â 600,000Â Â $2.00Â Sponsor and InvestorsÂ Â 10,122,313Â Â $11.50Â SponsorÂ Â 1,000,000Â Â $15.00Â X - ReferencesNo definition available. + Details Name: icct_BusinessCombinationAndRecapitalizationAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfConsummationOfTheBusinessCombinationTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfReconcileOfStatementOfChangesInStockholdersEquityTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfWarrantsWereConvertedIntoPreferredStockWarrantsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration XML 35 R25.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Tables) 12 Months Ended Dec. 31, 2023 COMMON AND PREFERRED STOCK Â Summary of option activity 2022 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â AggregateIntrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2022Â Â 1,094,005Â Â $3.58Â Â Â 9.8Â Â $-Â GrantedÂ Â 10,054Â Â $3.58Â Â Â 9.0Â Â Â -Â ExercisedÂ Â (23,459)Â Â -Â Â Â 5.5Â Â Â -Â ForfeitedÂ Â (335)Â $4.48Â Â Â 6.2Â Â Â -Â Balance Outstanding - December 31, 2022Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â Exercisable - December 31, 2022Â Â 311,049Â Â $3.58Â Â Â 8.8Â Â $-Â Â 2022 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2022Â Â 1,034,856Â Â $3.58Â Â Â 9.8Â GrantedÂ Â 10,054Â Â $4.48Â Â Â 9.0Â VestedÂ Â (275,359)Â $-Â Â Â 8.3Â Forfeited/expiredÂ Â (335)Â $4.13Â Â Â 9.0Â Nonvested - December 31, 2022Â Â 769,216Â Â $3.58Â Â Â 8.8Â Â 2023 Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2023Â Â 1,080,265Â Â $3.88Â Â Â 8.8Â Â $-Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â Â Â Â ExercisedÂ Â (310,881)Â Â 3.62Â Â Â 7.6Â Â Â Â ForfeitedÂ Â (502)Â $2.81Â Â Â 7.8Â Â Â Â Balance Outstanding - December 31, 2023Â Â 776,328Â Â $3.74Â Â Â 8.0Â Â $-Â Exercisable - December 31, 2023Â Â 381,256Â Â $3.72Â Â Â 7.9Â Â $-Â Â 2023 Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2023Â Â 769,216Â Â $3.58Â Â Â 8.8Â GrantedÂ Â 7,446Â Â $6.04Â Â Â 9.6Â VestedÂ Â (381,256)Â $3.72Â Â Â 7.9Â ForfeitedÂ Â (334)Â Â 4.13Â Â Â 9.0Â Nonvested - December 31, 2023Â Â 395,072Â Â $3.76Â Â Â 8.0Â Schedule of outstanding warrants Â Â Warrant Shares OutstandingÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining LifeÂ Â Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Outstanding - December 31, 2021Â Â 648,461Â Â $3.88Â Â Â 4.40Â Â $-Â GrantedÂ Additions including Down Round featureÂ Â 379,492Â Â Â 2.39Â Â Â 3.40Â Â Â -Â Forfeited/expiredÂ Â -Â Â $-Â Â Â -Â Â Â -Â Outstanding - December 31, 2022Â Â 1,027,953Â Â $3.88Â Â Â 3.45Â Â Â Â GrantedÂ Â 45,129Â Â Â 2.09Â Â Â 5.00Â Â Â -Â Â Â Â ExercisedÂ Â (368,368)Â Â 3.88Â Â Â 2.78Â Â Â -Â CancelledÂ Â (659,585)Â $3.88Â Â Â 2.78Â Â Â -Â Outstanding - December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.80Â Â $-Â Schedule of preferred stock warrants outstanding $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â -Â Â Â -Â Â Â -Â Â Â -Â GrantedÂ Â 600,000Â Â Â 2.00Â Â Â 10.0Â Â Â -Â ExercisedÂ Â (174,200)Â Â 2.00Â Â Â 9.8Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 10,122,313Â Â Â 11.50Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2022Â Â Â Â $Â Â Â Â Â Â -Â GrantedÂ Â 1,000,000Â Â Â 15.00Â Â Â 10Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $15.00Â Â Â 9.7Â Â $-Â X - ReferencesNo definition available. + Details Name: icct_ScheduleOfOutstandingWarrantsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfPreferredStockWarrantsOutstandingTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SummaryOfOptionActivityTableTextBlock Namespace Prefix: icct_ Data Type: nonnum: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 XML 36 R26.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 PROPERTY AND EQUIPMENT, NET (Tables) 12 Months Ended Dec. 31, 2023 PROPERTY AND EQUIPMENT, NET Â Schedule of property and equipment, net Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â Â Â Â Â Â Â Furniture and fixturesÂ $92,821Â Â $69,840Â Leasehold improvementsÂ Â 42,493Â Â Â 30,298Â EquipmentÂ Â 22,240Â Â Â 22,240Â VehiclesÂ Â -Â Â Â 32,000Â Computer softwareÂ Â 124,702Â Â Â -Â Â Â $282,256Â Â $154,378Â Less accumulated depreciationÂ Â (79,835)Â Â (80,184)Â Â $202,421Â Â $74,194Â X - ReferencesNo definition available. + Details Name: icct_PropertyAndEquipmentNetAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation expense and method used, including composite depreciation, and accumulated depreciation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 980 -SubTopic 20 -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481834/980-20-45-1 + Details Name: us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 37 R27.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INTANGIBLE ASSETS AND GOODWILL (Tables) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 INTANGIBLE ASSETS AND GOODWILL Â Â Schedule of carrying amounts and accumulated amortization Â Â Gross CarryingAmountÂ Â Â ImpairmentÂ Â Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets:Â Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,741,511Â Â $-Â Â $(2,838,099)Â $903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â Â 10,541,275Â Â Â (105,676)Â Â (6,551,775)Â Â 3,883,824Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ Â 4,075,948Â Â Â -Â Â Â (2,950,580)Â Â 1,125,368Â Customer relationshipsÂ Â 5,166,903Â Â Â -Â Â Â (2,436,983)Â Â 2,729,920Â Acquired technologyÂ Â 7,148,083Â Â Â -Â Â Â (356,055)Â Â 6,792,028Â Total definite-lived intangible assets at March 31, 2024Â $16,390,934Â Â Â -Â Â $(5,743,618)Â $10,647,316Â Â Schedule of Goodwill Â Â TotalÂ Balance at December 31, 2023Â $1,484,966Â 2024 acquisitionsÂ Â -Â Balance at March 31, 2024Â $1,484,966Â Â Â TotalÂ Balance at December 31, 2021Â $1,484,966Â 2022 activityÂ Â -Â Balance at December 31, 2022Â Â 1,484,966Â 2023 activityÂ Â -Â Balance at December 31, 2023Â $1,484,966Â Schedule of carrying amounts and accumulated amortization Â Â Â Gross CarryingAmountÂ Â Â ImpairmentÂ Â Accumulated AmortizationÂ Â Net CarryingAmountÂ Definite-lived intangible assets at January 1, 2021Â Â Â Â Â Â Â Â Â Â Â Â Â Capitalized softwareÂ $3,014,490Â Â Â -Â Â Â $(2,483,429)Â $531,061Â Customer relationshipsÂ Â 3,713,434Â Â Â -Â Â Â (1,363,054)Â Â 2,350,380Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,447,758)Â Â 79,428Â Total definite-lived intangible assets at December 31, 2022Â $8,255,110Â Â $-Â Â $(5,294,241)Â $2,960,869Â Capitalized softwareÂ Â 3,741,511Â Â Â -Â Â Â (2,838,099)Â Â 903,412Â Customer relationshipsÂ Â 5,272,578Â Â Â (105,676)Â Â (2,186,490)Â Â 2,980,412Â Acquired technologyÂ Â 1,527,186Â Â Â -Â Â Â (1,527,186)Â Â -Â Total definite-lived intangible assets at December 31, 2023Â $10,541,275Â Â $(105,676)Â $(6,551,775)Â $3,883,824Â Schedule of weighted-average amortization period of intangible assets Â Asset ClassÂ Weighted-Average Amortization periodÂ Capitalized softwareÂ Â 3.2 yearsÂ Customer relationshipsÂ Â 4.7Â yearsÂ Schedule of unamortized acquired intangible assets expense during next years Â Â Â EstimatedÂ 2024Â $1,357,783Â 2025Â $1,357,783Â 2026Â $1,087,976Â 2027Â $80,282Â X - ReferencesNo definition available. + Details Name: icct_ScheduleOfCarryingAmountsAndAccumulatedAmortization Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfUnamortizedAcquiredIntangibleAssetsExpenseDuringNextYearsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfWeightedAverageAmortizationPeriodOfIntangibleAssetsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na 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 X - DefinitionTabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule. + ReferencesReference 1: 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 2: 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 3: 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 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 6: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 7: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -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 (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 9: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1AReference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-2 + Details Name: us-gaap_ScheduleOfGoodwillTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 2 -Subparagraph (a) -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 XML 38 R28.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Tables) 3 Months Ended Mar. 31, 2024 COMMON AND PREFERRED STOCK Â Summary of Stock Option Activity Options OutstandingÂ Number of OptionsÂ Â Weighted Average Exercise PriceÂ Â Weighted Average Remaining Contractual Term in YearsÂ Â Aggregate Intrinsic ValueÂ Â Â Â Â Â Â Â Â Â Â Â Â Â Balance Outstanding - January 1, 2024Â Â 776,328Â Â $3.75Â Â Â 8.0Â Â $-Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Balance Outstanding â€“ March 31, 2024Â Â 779,328Â Â $3.73Â Â Â 7.7Â Â $-Â Exercisable â€“ March 31, 2024Â Â 575,235Â Â $3.72Â Â Â 7.7Â Â $-Â Nonvested OptionsÂ Number of OptionsÂ Â Weighted Average Grant Date Fair ValueÂ Â Weighted Average Remaining Years to VestÂ Â Â Â Â Â Â Â Â Â Â Nonvested - January 1, 2024Â Â 395,072Â Â $3.768Â Â Â 8.0Â GrantedÂ Â 3,000Â Â 1.27Â Â Â 9.8Â VestedÂ Â (193,979)Â 3.72Â Â Â 7.7Â ForfeitedÂ Â -Â Â Â -Â Â Â -Â Nonvested â€“ March 31, 2024Â Â 204,093Â Â $3.76Â Â Â 7.8Â Schedule of warrants outstanding Common Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 45,129Â Â $2.09Â Â Â 4.81Â Â $-Â GrantedÂ Â 69,000Â Â Â 1.36Â Â Â 4.76Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â CancelledÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 114,129Â Â $1.65Â Â Â 4.68Â Â $-Â $2.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 425,800Â Â $2.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 425,800Â Â $2.00Â Â Â 9.4Â Â $-Â $11.50 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 10,122,313Â Â $11.50Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 10,122,313Â Â $11.50Â Â Â 9.4Â Â $-Â $15.00 Preferred Stock Warrants OutstandingÂ Number ofWarrantsÂ Â WeightedAverageExercise PriceÂ Â WeightedAverageRemainingContractualTerm in YearsÂ Â AggregateIntrinsicValueÂ Outstanding â€“ December 31, 2023Â Â 1,000,000Â Â $Â 15.00Â Â Â 9.7Â Â $-Â GrantedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExercisedÂ Â -Â Â Â -Â Â Â -Â Â Â -Â ExpiredÂ Â -Â Â Â -Â Â Â -Â Â Â -Â Outstanding â€“ March 31, 2024Â Â 1,000,000Â Â $15.00Â Â Â 9.4Â Â $-Â 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 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 -Name Accounting Standards Codification -Topic 718 -SubTopic 10 -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 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 39 R29.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NOTES PAYABLE (Tables) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 NOTES PAYABLE Â Â Schedule of Notes Payable Â Â Â March 31,Â Â December 31,Â Â Â Â 2024Â Â 2023Â (2)Note bearing interest at 18% due October 1, 2026Â Â 25,325Â Â Â 27,540Â (3)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,753,761Â Â Â 1,988,793Â (4)Promissory Note bearing interest at 12%, due October 31, 2023Â Â -Â Â Â 38,609Â (5)Convertible Note bearing interest at 12% due May 13, 2024Â Â 369,560Â Â Â 388,380Â (6)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 564,513Â Â Â 569,391Â (6)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 572,407Â Â Â 574,961Â (7)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,722Â (8)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 79,813Â Â Â 80,509Â (5)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 125,092Â Â Â 114,781Â (1)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 527,603Â Â Â 473,743Â (9)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,074,795Â Â Â 2,000,000Â (21)Promissory Note bearing interest at 12%, due May 3, 2024Â Â Â 127,425 Â Â Â -Â (11)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 57,629 Â Â Â -Â (12)Convertible Note bearing interest at 12%, due February 1, 2025Â Â Â 5,763 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 404,225 Â Â Â -Â (13)Convertible Note bearing interest at 16%, due February 26, 2025Â Â Â 1,280,047 Â Â -Â Â Â Total notes payableÂ Â 8,047,771Â Â Â 6,337,429Â Â Â Less: Unamortized debt discountsÂ Â Â (104,167)Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â (359,569)Â Â Â (196,837)Â Â Â Total notes payable, net of financing costsÂ Â 7,584,035Â Â Â Â 6,140,592Â Â Less current maturitiesÂ Â (6,388,603)Â Â (4,720,455)Â Total Long-Term DebtÂ $1,195,432Â Â $1,420,137Â Â Â Â December 31,Â Â December 31,Â Â Â Â 2023Â Â 2022Â (1)Convertible Note bearing interest at 12% due May, 2023Â $-Â Â $578,802Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 1,012,500Â (2)Note bearing interest at 15% due September 1, 2023Â Â -Â Â Â 506,250Â (3)Note bearing interest at 18% due October 1, 2026Â Â 27,540Â Â Â 32,752Â (4)Secured Promissory Note bearing interest at 17.5% due February 28, 2026Â Â 1,988,793Â Â Â 1,960,965Â (5)Promissory Note bearing interest at 14%, due January 15, 2023Â Â -Â Â Â 50,892Â (6)Promissory Note bearing interest at 14%, due September 1, 2023Â Â -Â Â Â 329,227Â (7)Promissory Note bearing interest at 15%, due January 25, 2023Â Â -Â Â Â 509,145Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,490Â (8)Promissory Note bearing interest at 15%, due September 1, 2023Â Â -Â Â Â 255,547Â (9)Convertible Note bearing interest at 15% due March 2024Â Â -Â Â Â -Â (10)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â (11)Convertible Note bearing interest at 15% due June 14, 2024Â Â Â Â Â Â Â Â (12)Convertible Note bearing interest at 15% due July 24, 2024Â Â -Â Â Â -Â (13)Promissory Note bearing interest at 12%, due October 31, 2023Â Â 38,609Â Â Â -Â (14)Convertible Note bearing interest at 12% due May 13, 2024Â Â 388,380Â Â Â Â Â (15)Convertible Note bearing interest at 12%, due October 31, 2024Â Â 569,391Â Â Â -Â (15)Convertible Note bearing interest at 12%, due December 18, 2024Â Â 574,961Â Â Â Â Â (16)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,722Â Â Â Â Â (17)Convertible Note bearing interest at 12%, due December 19, 2024Â Â 80,509Â Â Â Â Â (14)Convertible Note bearing interest at 12%, due December 28, 2024Â Â 114,781Â Â Â Â Â (2)Convertible Note bearing interest at 12%, due June 1, 2024Â Â 473,743Â Â Â Â Â (18)Promissory Note bearing interest at 15%, due December 26, 2024Â Â 2,000,000Â Â Â Â Â Â Â Total notes payableÂ Â 6,337,429Â Â Â 5,491,570Â Â Â Less: Unamortized debt discountsÂ Â Â -Â Â Â Â -Â Â Â Less: unamortized financing costsÂ Â Â (196,837)Â Â Â (7,444)Â Â Â Total notes payable, net of financing costsÂ Â 6,140,592Â Â Â 5,484,126Â Less current maturitiesÂ Â (4,720,455)Â Â (4,034,865)Â Total Long-Term DebtÂ $1,420,137Â Â $1,449,261Â X - ReferencesNo definition available. + Details Name: icct_DEBTAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 40 R30.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INCOME TAXES (Tables) 12 Months Ended Dec. 31, 2023 INCOME TAXES Â Schedule of deferred taxes comparision Â Â 2023Â Â 2022Â Â Â Â Â Â Â Â Net Operating LossesÂ $19,676,000Â Â $Â 14,849,000Â Intangible assetsÂ Â Â 926,000Â Â Â 74,000Â Stock-based compensation-nonqualifiedÂ Â 433,000Â Â Â 418,000Â Property and equipmentÂ Â Â (12,000)Â Â (140,000)Allowance for bad debtsÂ Â 25,000Â Â -Â Forward purchase agreementÂ Â Â 562,000Â Â Â Â -Â Organizational costsÂ Â 224,000Â Â Â 195,000Â ROU lease liabilityÂ Â 289,000Â Â Â -Â Net Deferred Tax AssetÂ Â 22,123,000Â Â Â 15,396,000Â Â Â Â Â Â Â Â Â Â Â ROU lease assetÂ Â (273,000)Â Â -Â Total Deferred Tax LiabilityÂ Â (273,000)Â Â -Â Â Â Â Â Â Â Â Â Â Valuation AllowanceÂ $(21,850,000)Â $(15,396,000)Â Â Â Â Â Â Â Â Â Reconciliation of the effective income tax rate to the federal statutory rate:Â Â Â Â Â Â Â Â Federal Income Tax RateÂ Â 21%Â Â 21%Permanent DifferencesÂ Â (3)%Â Â (2)State Taxes, netÂ Â 0%Â Â 3Â Cumulative adjustmentsÂ Â Â 23%Â Â Â Â Change in valuation allowance including the effect of the rate changeÂ Â (41)%Â Â (22)%Effective income tax rateÂ Â 0%Â Â 0% X - ReferencesNo definition available. + Details Name: icct_IncomeTaxesAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType 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://fasb.org/us-gaap/role/ref/legacyRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Paragraph 2 -Section 50 -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 XML 41 R31.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMITMENTS AND CONTINGENCIES (Tables) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 COMMITMENTS AND CONTINGENCIES Â Â Schedule of undiscounted future lease obligations Lease CommitmentsLess than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $361,424Â Â $1,019,651Â Â $41,386Â Â $1,422,461Â Â Schedule of Undiscounted minimum lease commitments Undiscounted minimum lease commitmentsÂ $1,422,461Â Present value adjustment using incremental borrowing rateÂ Â (295,742)Lease liabilitiesÂ $1,126,719Â Â Schedule of undiscounted future lease obligations Â Lease Commitmentsas of December 31, 2023Less than 1 yearÂ Â 1-3 yearsÂ Â 3-5 yearsÂ Â TotalÂ $369,849Â Â $1,059,423Â Â $89,038Â Â $1,518,310Â Schedule of Undiscounted minimum lease commitments Â Undiscounted minimum lease commitmentsÂ $1,518,310Â Less: Imputed InterestÂ Â (330,476)Lease liabilitiesÂ $1,187,834Â X - ReferencesNo definition available. + Details Name: icct_ScheduleOfUndiscountedFutureLeaseObligations Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfUndiscountedFutureLeaseObligationsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfUndiscountedMinimumLeaseCommitments Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ScheduleOfUndiscountedMinimumLeaseCommitmentsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na 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 XML 42 R32.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 ACQUISITIONS (Tables) 12 Months Ended Dec. 31, 2023 ACQUISITIONS Â Schedule of fair value of the assets acquired Â Â Preferred DentalÂ Consideration Paid:Â September 1, 2023Â Note payableÂ $1,200,000Â Common stockÂ Â 400,000Â Â Â $1,600,000Â Â Â Â Â Â Fair values of identifiable assets acquired:Â Â Â Â Â Â Â Â Â Assets acquired:Â Â Â Â CashÂ $40,855Â Customer relationshipsÂ Â 1,559,145Â Total assets acquiredÂ $1,600,000Â Schedule of operations including acquisitions Â Â December 31, 2023Â Â December 31, 2022Â Â (unaudited)Â Â (unaudited)Â Â Â Â Â Â Â Â RevenueÂ $9,311,714Â Â $9,058,801Â Â Â Â Â Â Â Â Â Â Net Loss attributable to Common StockholdersÂ Â (15,433,055)Â Â (7,611,211)Â Â Â Â Â Â Â Â Â Â Weighted average common shares outstandingÂ Â 7,349,541Â Â Â 5,768,249Â Basic and diluted loss per common shareÂ $(2.10)Â $(1.32) X - ReferencesNo definition available. + Details Name: icct_ScheduleOfOperationsIncludingAcquisitionsTableTextBlock Namespace Prefix: icct_ Data Type: nonnum:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the characteristics, including initial carrying value, residual amount, weighted average useful life, of finite-lived intangible assets acquired during the period by major class. A major class is composed of intangible assets that can be grouped together because they are similar, either by nature or by their use in the operations of the company. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 43 R33.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 RELATED PARTY TRANSACTIONS (Tables) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 RELATED PARTY TRANSACTIONS Â Â Schedule of Related Party Transactions Â Â March 31,Â Â December 31,Â Â Â 2023Â Â 2023Â (2)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â $-Â Â $249,855Â (1)Related Party Promissory Note bearing interest at 12%, due December 31, 2023Â Â -Â Â Â 225,797Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due May 26, 2024Â Â 113,708Â Â Â 96,753Â (2)Related Party Promissory Note bearing interest at 20%, due April 30, 2024Â Â 280,753Â Â Â -Â (1)Related Party Convertible Promissory Note bearing interest at 12%, due April 30, 2024Â Â 223,975Â Â Â -Â Â Total notes payableÂ Â 618,436Â Â Â 572,405Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (46,309)Â Â (21,431)Â Total notes payable, net of financing costsÂ Â 572,127Â Â Â 550,974Â Less current maturitiesÂ Â (572,127)Â Â (550,974)Â Total Long-Term DebtÂ $-Â Â $-Â Â Â December 31,Â Â December 31,Â Â Â 2023Â Â 2022Â (1)Related Party Promissory Note bearing interest at 15% due February 28, 2024Â $-Â Â $109,934Â (2)Related Party Promissory Notes bearing interest at 18%, due March 31, 2023Â Â Â Â Â Â 146,118Â (3)Related Party Promissory Note bearing interest at 18%, due December 31, 2023Â Â 249,855Â Â Â Â Â (1)Related Party Promissory Note bearing interest at 12%, due December 31, 2023Â Â 225,797Â Â Â Â Â (1)Related Party Promissory Note bearing interest at 12%, due May 26, 2024Â Â 96,753Â Â Â Â Â Â Total notes payableÂ Â 572,405Â Â Â 256,052Â Less: Unamortized debt discountsÂ Â -Â Â Â -Â Â Less: unamortized financing costsÂ Â (21,431)Â Â (11,386)Â Total notes payable, net of financing costsÂ Â 550,974Â Â Â 244,666Â Less current maturitiesÂ Â (550,974)Â Â (244,666)Â Total Long-Term DebtÂ $-Â Â $-Â X - ReferencesNo definition available. + Details Name: us-gaap_RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular 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. + ReferencesNo definition available. + Details Name: us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 44 R34.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SEGMENT INFORMATION (Tables) 3 Months Ended Mar. 31, 2024 SEGMENT INFORMATION Â Revenue Segment Â Â For the Three Months Ended March 31Â Â Â Â Â 2024Â Â %Â Â 2023Â Â %Â Â % ChangeÂ Revenue:Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Subscription software and servicesÂ $2,595,050Â Â Â 95%Â $1,703,815Â Â Â 93%Â Â 52%Â Professional services and otherÂ Â 128,313Â Â Â 5%Â Â 136,556Â Â Â 7%Â (6)%Â Total revenueÂ $2,723,363Â Â Â 100%Â $1,840,371Â Â Â 100%Â Â 48% X - ReferencesNo definition available. + Details Name: icct_ScheduleOfRevenueSegmentTableTextBlock Namespace Prefix: icct_ Data Type: nonnum: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 45 R35.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATIONS (Tables) 12 Months Ended Dec. 31, 2022 ACQUISITIONS Â Schedule of fair value of the assets acquired and liabilities Â Â FeatherPayÂ Â Verifi DentalÂ Â TeamworxÂ Consideration Paid:Â January 1, 2024Â Â January 1, 2024Â Â January 1, 2024Â CashÂ $500,000Â Â $370,000Â Â $-Â Note payableÂ Â -Â Â Â -Â Â Â 125,000Â Common stockÂ Â -Â Â Â -Â Â Â -Â Series A preferred stockÂ Â 4,800,000Â Â Â 840,000Â Â Â 575,000Â Â $5,300,000Â Â $1,210,000Â Â $700,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Fair values of identifiable assets acquired and liabilities assumed:Â Assets acquired:Â Â Â Â Â Â Â Â Â Â Â Â CashÂ $-Â Â $871Â Â $12,752Â Accounts receivableÂ Â 959Â Â Â 54,259Â Â Â Â Customer relationshipsÂ Â -Â Â Â Â Â Â Â Â Â Acquired technologyÂ Â 5,299,041Â Â Â 1,154,870Â Â Â 678,548Â Deferred revenueÂ Â Â Â Â Â Â Â Â 8,700Â Total assets acquiredÂ Â 5,300,000Â Â Â 1,210,000Â Â Â 700,000Â Â Â Â Â Â Â Â Â Â Â Â Â Â Net assets acquiredÂ $5,300,000Â Â $1,210,000Â Â $700,000Â X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionTabular disclosure of a material business combination completed during the period, including background, timing, and recognized assets and liabilities. This table does not include leveraged buyouts. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479328/805-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 805 -SubTopic 10 -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479328/805-10-50-2 + Details Name: us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 46 R36.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION (Details) - shares Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Common stock of FGMC outstanding prior to business combination shares 10,240,398 10,068,477 6,076,078 Common Stock issued 10,240,398 10,068,477 6,076,078 Preferred Stock issued 4,376,709 3,755,209 0 Common Share [Member] Â Â Â Common stock of FGMC outstanding prior to business combination shares Â 8,050,000 Â Less: Redemptions of FGMC common stock Â (6,460,059) Â Common stock held by former FGMC shareholders Â 1,589,941 Â FGMC sponsor shares Â 1,692,374 Â Underwriter shares Â 40,250 Â Sponsor shares transferred for services Â 2,000 Â Sponsor shares transferred for non-redemption Â 373,126 Â Shares issued related to extension note Â 84,500 Â Total FGMC common shares outstanding prior to conversion to preferred stock 3,782,191 3,782,191 Â Conversion of existing FGMC common stockholders to new preferred stock Â (3,782,191) Â Shares issued to Old iCore stockholders for purchase consideration 8,095,706 8,095,706 Â Common Stock issued 8,095,706 8,095,706 Â Preferred Share [Member] Â Â Â Common stock of FGMC outstanding prior to business combination shares 8,050,000 Â Â Less: Redemptions of FGMC common stock (6,460,059) Â Â Common stock held by former FGMC shareholders 1,589,941 Â Â FGMC sponsor shares 1,692,374 Â Â Underwriter shares 40,250 Â Â Sponsor shares transferred for services 2,000 Â Â Sponsor shares transferred for non-redemption 373,126 Â Â Shares issued related to extension note 84,500 Â Â Total FGMC common shares outstanding prior to conversion to preferred stock Â 3,782,191 Â Preferred Stock issued 3,782,191 3,782,191 Â X - ReferencesNo definition available. + Details Name: icct_CommonStockHeldByFormerFgmcShareholders Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ConvertiblePreferredStockShareIssuedUponConversion Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_FgmcSponsorShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_LessRedemptionsOfFgmcCommonStock Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_SharesIssuedRelatedToExtensionNote Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_StockIssuedPeriodSharesIssuedForServices Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type:

instant X - ReferencesNo definition available. + Details Name: icct_UnderwriterShares Namespace Prefix: icct_ 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://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//1943274/2147479617/946-210-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//1943274/2147483575/946-220-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//1943274/2147479617/946-210-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//1943274/2147483575/946-220-S99-3Reference 6: 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_CommonStockSharesOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionNumber of shares issued for each share of convertible preferred stock that is converted. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(27)) -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(28)) -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 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-3Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-6Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 16 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-16 + Details Name: us-gaap_ConvertiblePreferredStockSharesIssuedUponConversion Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. + ReferencesReference 1: 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 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-S99-1 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe maximum number of shares that the issuer could be required to issue to redeem the instrument, if applicable. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 480 -SubTopic 10 -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481648/480-10-50-2 + Details Name: us-gaap_SharesSubjectToMandatoryRedemptionSettlementTermsMaximumNumberOfShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe remaining number of shares authorized to be repurchased by an entity's Board of Directors under a stock repurchase plan. + ReferencesNo definition available. + Details Name: us-gaap_StockRepurchaseProgramRemainingNumberOfSharesAuthorizedToBeRepurchased Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - Details Name: us-gaap_StatementClassOfStockAxis=icct_CommonShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=icct_PreferredShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 47 R37.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION (Details 1) - USD ($) Mar. 31, 2024 Dec. 31, 2023 BUSINESS COMBINATION AND RECAPITALIZATION Â Â Cash - FGMC trust (net of redemptions) $ 17,002,897 $ 17,002,897 Cash transferred to Forward Purchase Agreement (12,569,810) (12,569,810) Gross proceeds 4,433,087 4,433,087 Less: FGMC and Old iCore transaction costs paid (4,433,087) (4,433,087) Effect of Business Combination, net of redemptions and transaction costs $ 0 $ 0 X - ReferencesNo definition available. + Details Name: icct_BusinessCombinationAndRecapitalizationAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DueFromOfficersOrStockholdersOrRelatedPartyCurrent Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 - DefinitionAmount of 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. Excludes cash and cash equivalents within disposal group and discontinued operation. + ReferencesReference 1: 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)(2)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 2: 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-S99-1 + Details Name: us-gaap_CashEquivalentsAtCarryingValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe historical cost of the asset(s) sold in connection with the sale of the property to another party and the lease of the property back to the seller. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -SubTopic 40 -Name Accounting Standards Codification -Section 55 -Paragraph 50 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481266/840-40-55-50Reference 2: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -SubTopic 40 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481266/840-40-55-52Reference 3: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -SubTopic 40 -Name Accounting Standards Codification -Section 55 -Paragraph 51 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481266/840-40-55-51Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 842 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479741/842-40-50-2 + Details Name: us-gaap_SaleLeasebackTransactionHistoricalCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying value, as of the balance sheet date, of securities sold under agreements to repurchase where the transferor maintains effective control over the assets, accounting for them as secured debt. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 860 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481420/860-30-50-7 + Details Name: us-gaap_SecuredDebtRepurchaseAgreements Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 48 R38.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION (Details 2) - $ / shares Mar. 31, 2024 Dec. 31, 2023 Underwriter [Member] Â Â Number of Warrants 600,000 600,000 Strike Price $ 11.50 $ 2.00 Sponsor And Investors Member [Member] Â Â Number of Warrants Â 10,122,313 Strike Price Â $ 11.50 Sponsor [Member] Â Â Number of Warrants 1,000,000 1,000,000 Strike Price $ 15.00 $ 15.00 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 - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_UnderwriterMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_SponsorAndInvestorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_SponsorMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 49 R39.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 Allowance for doubtful accounts $ 37,097 Â $ 102,061 $ 65,000 Fair value and impairment 105,676 Â 105,676 Â Working Capital Deficit (10,906,674) Â (5,367,985) Â Advertising Costs 208,085 Â 125,048 525,533 Operating loss (3,042,185) $ (1,351,058) (10,276,602) (4,802,106) Recurring revenues 2,595,050 Â 1,703,815 7,206,156 Non recurring revenues 128,313 Â 136,556 781,746 Accumulated deficit $ (120,209,729) Â $ (115,038,758) $ (82,861,960) Computer Equipment [Member] Â Â Â Â Estimated useful lives of the assets Â Â 3 years Â leasehold improvements [Member] Â Â Â Â Estimated useful lives of the assets Â Â 5 years Â computer software [Member] Â Â Â Â Estimated useful lives of the assets Â Â 3 years Â Office furniture and fixtures [Member] | Minimum [Member] Â Â Â Â Estimated useful lives of the assets Â Â 4 years Â Office furniture and fixtures [Member] | Maximum [Member] Â Â Â Â Estimated useful lives of the assets Â Â 7 years Â vehicles [Member] Â Â Â Â Estimated useful lives of the assets Â Â 3 years Â X - ReferencesNo definition available. + Details Name: icct_EstimatedFiniteLivedIntangibleAssetUsefulLife Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NonRecurringRevenues Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RecurringRevenues Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WorkingCapitalDeficit Namespace Prefix: icct_ 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/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 - DefinitionAmount of allowance for credit loss on accounts receivable. + ReferencesReference 1: 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)(5)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -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 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-4Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479319/326-20-50-13Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479319/326-20-50-13 + Details Name: us-gaap_AllowanceForDoubtfulAccountsReceivable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe balance of financing receivables that were individually evaluated for impairment. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11C -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-11CReference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 4 -Subparagraph (SAB Topic 6.L(5)(a)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480418/310-10-S99-4 + Details Name: us-gaap_FinancingReceivableIndividuallyEvaluatedForImpairment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -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 3: http://www.xbrl.org/2003/role/disclosureRef -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 4: 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//1943274/2147482810/280-10-50-31Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-32 + Details Name: us-gaap_OperatingIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of accumulated undistributed earnings (deficit). + 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/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 3: 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 4: 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 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)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(17)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 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-S99-1Reference 8: 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-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_ComputerEquipmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=icct_leaseholdImprovementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=icct_ComputerSoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=icct_OfficeFurnitureAndFixturesMember 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=icct_vehiclesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 50 R40.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details) - $ / shares 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Options Outstanding Â Â Â Number of Options Outstanding, Beginning 776,328 1,080,265 1,094,005 Number of Options granted 3,000 7,446 10,054 Number of Options Exercised Â (310,881) (23,459) Number of Options Forfeited Â (502) (335) Number of Options Outstanding, Ending Â 776,328 1,080,265 Number of Options Outstanding, Exercisable Ending 575,235 381,256 311,049 Weighted Average Exercise Price, Beginning $ 3.74 $ 3.88 $ 3.58 Weighted Average Exercise Price, Granted 1.27 6.04 3.58 Weighted Average Exercise Price, Exercised 0 3.62 Â Weighted Average Exercise Price, Forfeited 0 2.81 4.48 Weighted Average Exercise Price, Ending Â 3.74 3.88 Weighted Average Exercise Price, Exercisable $ 3.72 $ 3.72 $ 3.58 Weighted Average Remaining Contractual Term in Years, Beginning 8 years 8 years 9 months 18 days 9 years 9 months 18 days Weighted Average Remaining Contractual Term in Years, granted 9 years 9 months 18 days 9 years 7 months 6 days 9 years Weighted Average Remaining Contractual Term in Years, Exercised as part of merger Â 7 years 7 months 6 days 5 years 6 months Weighted Average Remaining Contractual Term in Years, Forfeited Â 7 years 9 months 18 days 6 years 2 months 12 days Weighted Average Remaining Contractual Term in Years, Ending 7 years 8 months 12 days 8 years 8 years 9 months 18 days Weighted Average Remaining Contractual Term in Years, Exercisable Ending 7 years 8 months 12 days 7 years 10 months 24 days 8 years 9 months 18 days Nonvested Options Â Â Â Number of Options Nonvested, Beginning 395,072 769,216 1,034,856 Number of Options Nonvested, Granted 3,000 7,446 10,054 Number of Options Nonvested, Vested Â (381,256) (275,359) Number of Options Nonvested, Forfeited/expired Â (334) (335) Number of Options Nonvested, Ending Â 395,072 769,216 Weighted Average grant date Fair Value Nonvested, Beginning $ 3.76 $ 3.58 $ 3.58 Weighted Average grant date Fair Value Nonvested, Vested 1.27 6.04 0 Weighted Average grant date Fair Value Nonvested, Granted 3.72 3.72 4.48 Weighted Average grant date Fair Value Nonvested, Forfeited 0 4.13 4.13 Weighted Average grant date Fair Value Nonvested, Ending $ 3.76 $ 3.76 $ 3.58 Weighted Average Remaining Years to vest Nonvested, Beginning 8 years 8 years 9 months 18 days 9 years 9 months 18 days Weighted Average Remaining Years to vest Nonvested, Vested 7 years 8 months 12 days 7 years 10 months 24 days 8 years 3 months 18 days Weighted Average Remaining Years to vest Nonvested, Forfeited/expired Â 9 years 9 years Weighted Average Remaining Years to vest Nonvested, Granted 9 years 9 months 18 days 9 years 7 months 6 days 9 years Weighted Average Remaining Years to vest Nonvested, Ending 7 years 9 months 18 days 8 years 8 years 9 months 18 days X - ReferencesNo definition available. + Details Name: icct_NonvestedOptionsAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OptionsOutstandingAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsGrantedNumberOfShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValueNonvestedBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValueNonvestedVested Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedForfeitedExpired Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedGranted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsExercisedAsPartOfMerger Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsForfeited Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedBegining Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedForfeitedexpiredTerm Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedVested Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the 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)(iii) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable 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)(iii) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe 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. + 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)(03) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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 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 - 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 price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. + 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)(03) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice 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 vested portions of options outstanding and currently exercisable or convertible, 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 -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_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType 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 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 - 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 - 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://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 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(28)) -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-S99-1Reference 5: 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_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 51 R41.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details 1) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 COMMON AND PREFERRED STOCK Â Â Â Number of Warrants Outstanding, Beginning 45,129 1,027,953 648,461 Number of Warrants, granted 69,000 45,129 379,492 Number of Warrants, Cancelled Â (659,585) Â Number of Warrants,Exercised Â (368,368) Â Number of Warrants Outstanding, Ending Â 45,129 1,027,953 Weighted Average Exercise Price of Warrants, Beginning $ 2.09 $ 3.88 $ 3.88 Weighted Average Exercise Price of Warrants, Granted 1.36 2.09 2.39 Weighted Average Exercise Price of Warrants, Exercised 0 3.88 Â Weighted Average Exercise Price of Warrants, Cancelled 0 3.88 Â Weighted Average Exercise Price of Warrants, Ending $ 1.65 $ 2.09 $ 2.98 Weighted Average Remaining Life of Warrants in Years 4 years 9 months 21 days 5 years 4 years 4 months 24 days Weighted Average Remaining Life of Warrants in Years, granted Â 3 years 5 months 12 days Â Weighted Average Remaining Life of Warrants in Years,Exercised Â 2 years 9 months 10 days 3 years 4 months 24 days Weighted Average Remaining Life of Warrants in Years, Cancelled Â 4 years 9 months 18 days 2 years 9 months 10 days Aggregate Intrinsic Value of Warrants, Beginning $ 0 $ 0 $ 0 Aggregate Intrinsic Value of Warrants, Ending $ 0 $ 0 $ 0 X - ReferencesNo definition available. + Details Name: icct_AggregateIntrinsicValueOfWarrantsBeginning Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_AggregateIntrinsicValueOfWarrantsEnding Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsCancelled Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsExercised Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsGranted Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsOutstanding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsCancelled Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available.

+ Details Name: icct_WeightedAverageExercisePriceOfWarrantsExercised Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsGranted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsBeginning Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsCancelled Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsExercised Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsgranted Namespace Prefix: icct_ 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 XML 52 R42.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details 2) - $ / shares 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Weighted Average Exercise Price, Beginning $ 3.74 $ 3.88 $ 3.58 Weighted Average Exercise Price of Warrants, Granted 1.27 6.04 3.58 Weighted Average Exercise Price of Warrants, Exercised $ 0 3.62 Â Weighted Average Exercise Price, Ending Â $ 3.74 $ 3.88 Weighted average remaining contractual term in years 8 years 8 years 9 months 18 days 9 years 9 months 18 days $2.00 Preferred Stock Warrants Outstanding [Member] Â Â Â Number of warrants Outstanding, Beginning 425,800 Â Â Number of Warrants, granted Â 600,000 Â Number of Warrants, Exercised Â (174,200) Â Number of warrants outstanding, Ending Â 425,800 Â Weighted Average Exercise Price, Beginning $ 2.00 $ 0 Â Weighted Average Exercise Price of Warrants, Granted Â 2.00 Â Weighted Average Exercise Price of Warrants, Exercised Â 2.00 Â Weighted Average Exercise Price of Warrants, expired Â 0 Â Weighted Average Exercise Price, Ending Â $ 2.00 $ 0 Weighted average remaining contractual term in years, Exercised Â 9 years 9 months 18 days Â Weighted average remaining contractual term in years, Granted Â 10 years Â Weighted average remaining contractual term in years Â 9 years 8 months 12 days Â X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermExercised Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType 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)(2) -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 - 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)(1) -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 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -SubTopic 10 -Topic 718 -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 (c)(1)(ii) -SubTopic 10 -Topic 718 -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 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 - 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 price at which grantees could have acquired the underlying shares with respect to stock options of the plan that expired. + 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)(04) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice 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 - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_TwoPointZeroPreferredStockWarrantsOutstandingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R43.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details 3) - $ / shares 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Weighted Average Exercise Price, Beginning $ 3.74 $ 3.88 $ 3.58 Weighted Average Exercise Price of Warrants, Granted 1.27 6.04 3.58 Weighted Average Exercise Price of Warrants, Exercised $ 0 3.62 Â Weighted Average Exercise Price, Ending Â $ 3.74 $ 3.88 Weighted average remaining contractual term in years 8 years 8 years 9 months 18 days 9 years 9 months 18 days $11.50 Preferred Stock Warrants Outstanding [Member] Â Â Â Number of warrants Outstanding, Beginning 10,122,313 Â Â Number of Warrants, granted Â 10,122,313 Â Number of warrants outstanding, Ending Â 10,122,313 Â Weighted Average Exercise Price, Beginning $ 11.50 Â Weighted Average Exercise Price of Warrants, Granted Â $ 11.50 Â Weighted Average Exercise Price of Warrants, Exercised Â 0 Â Weighted Average Exercise Price of Warrants, expired Â 0 Â Weighted Average Exercise Price, Ending Â $ 11.50 Â Weighted average remaining contractual term in years, Granted Â 10 years Â Weighted average remaining contractual term in years Â 9 years 8 months 12 days Â X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType 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)(1) -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 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -SubTopic 10 -Topic 718 -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 (c)(1)(ii) -SubTopic 10 -Topic 718 -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 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 - 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 price at which grantees could have acquired the underlying shares with respect to stock options of the plan that expired. + 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)(04) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice 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 - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_ElevenPointFiveZeroPreferredStockWarrantsOutstandingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 54 R44.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details 4) - $ / shares 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Weighted Average Exercise Price of Warrants, Granted $ 1.27 $ 6.04 $ 3.58 Weighted Average Exercise Price of Warrants, Exercised $ 0 3.62 Â Weighted Average Exercise Price, Ending Â $ 3.74 $ 3.88 Weighted average remaining contractual term in years 8 years 8 years 9 months 18 days 9 years 9 months 18 days $15.00 Preferred Stock Warrants Outstanding [Member] Â Â Â Number of warrants Outstanding, Beginning 1,000,000 Â Â Number of Warrants, granted Â 1,000,000 Â Number of warrants outstanding, Ending Â 1,000,000 Â Weighted Average Exercise Price of Warrants, Granted Â $ 15.00 Â Weighted Average Exercise Price of Warrants, expired Â 0 Â Weighted Average Exercise Price, Ending Â $ 15.00 Â Weighted average remaining contractual term in years Â 9 years 8 months 12 days Â Weighted average remaining contractual term in years, Granted Â 10 years Â X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsOutstandingWeightedAverageRemainingContractualTermGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType 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)(1) -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 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c)(1)(i) -SubTopic 10 -Topic 718 -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 (c)(1)(ii) -SubTopic 10 -Topic 718 -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 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 - 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 price at which grantees could have acquired the underlying shares with respect to stock options of the plan that expired. + 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)(04) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsExpirationsInPeriodWeightedAverageExercisePrice 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 - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_FifteenPointZeroPreferredStockWarrantsOutstandingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 55 R45.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 STOCKHOLDERS EQUITY (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Sep. 12, 2023 Sep. 12, 2023 Apr. 30, 2023 Jan. 31, 2022 Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 Aug. 25, 2023 Mar. 13, 2023 Jan. 03, 2023 Jan. 31, 2021 Common Stock Warrants Â Â Â Â Â Â 45,129 13,158 Â Â Â Â Restricted Stock Compensation Â Â Â Â $ 105,000 $ 0 $ 394,168 Â Â Â Â Purchase of Common stock warrants Â Â Â Â Â Â Â 1,278 Â Â Â Â Additional warrants to be issued Â Â Â Â 69,000 Â 1,424 28,883 Â Â Â Â Restated strike price Â Â Â $ 1,817,123 Â Â Â $ 45,000 Â Â Â Â Strike price Â Â Â Â Â Â Â $ 0.15 Â Â Â Â Common Stock Shares authorized Â Â Â Â 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 Â Â Â Common Stock, par value Â Â Â Â $ 0.0001 $ 0.0001 $ 0.0001 $ 0.0001 $ 0.0001 Â Â Â Preferred Stock Shares authorized Â Â Â Â 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 Â Â Â Preferred Stock Shares issued Â Â Â Â 4,376,709 Â 3,755,209 0 Â Â Â Â Common Stock Shares issued Â Â Â Â 10,240,398 Â 10,068,477 6,076,078 Â Â Â Â Purchase of Common stock Â Â Â Â Â Â 291,259 Â Â Â Â Â Advance to party $ 15,000,000 $ 15,000,000 Â Â Â Â Â Â Â Â Â Â Purchase of Common stock value Â Â Â Â Â Â $ 600,000 $ 100,000 Â Â Â Â Purchase Price, Description Â Â Â Â Â The Company issued convertible debt in December 2022 at a price of $2.39 thereby affecting the down round provision on 659,585 warrants with a trigger price that is lower than $0.30 for any equity instrument issued. As such the Company has recorded a charge of $1,794,704 as a Dividend to Common Stockholders reflecting the increase in value of shares to be received by the warrant holder along with an increase in 366,331 warrants issuable to these holders for a total of 1,014,791 warrants at a new exercise price of $2.39 Â Â Â Â Common Stock Shares Issued For Cash, Value Â Â Â Â $ 540,000 Â 540,000 Â Â Â Â Â Shares of common stock on the conversion of debt Â Â Â Â $ 85,174 Â $ 1,392,935 Â Â Â Â Â Common Stock Option [Member] Â Â Â Â Â Â Â Â Â Â Â Â Description of equity Â Â Â Â Â Â The Incentive Plan had an initial authorized equity pool of 1,187,790. As of December 31, 2023 there are 411,462 equity grants available under the Incentive Plan Â Â Â Â Â Description of converted shares of common stock Â Â Â Â Â Â 310,881 were converted on a cashless basis into 198,378 shares of common stock Â Â Â Â Â Warrant Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Derivate liability Â Â Â Â Â Â $ 1,987,460 Â Â Â Â Modification of warrant price Â Â Â Â Â Â $ 2.00 Â Â Â Â Common Stock Warrants Â Â Â Â Â Â 45,129 Â Â Â Â Â Arena Business Solutions Global SPC II [Member] Â Â Â Â Â Â Â Â Â Â Â Common Stock, par value $ 0.0001 $ 0.0001 Â Â Â Â Â Â Â Â Â Â Purchase of Common stock 40,000,000 40,000,000 Â Â Â Â Â Â Â Â Â Â Advance to party $ 20,000,000 $ 20,000,000 Â Â Â Â Â Â Â Â Â Â Board Of Directors [Member] Â Â Â Â Â Â Â Â Â Â Â Â Common stock shares issued related to employee performance, shares Â Â 81,267 Â Â Â Â Â Â Â Â Â Â Common stock shares issued related to employee performance, value Â Â $ 312,761 Â Â Â Â Â Â Â Â Â Chief Executive Officer [Member] Â Â Â Â Â Â Â Â Â Â Â Restricted Shares Of Common Stock Issued For Bonus, Shares Â Â Â Â Â Â Â Â Â Â 134,049 Â May 18 2023 [Member] Â Â Â Â Â Â Â Â Â Â Â Â Non cash incremental fair value Â Â Â Â Â Â Â $ 1,794,704 Â Â Â Â Description of converted shares of common stock Â Â Â Â Â Â 368,368 were converted on a cashless basis into 117,301 shares of common stock Â Â Â Â Â Series A Preferred Stock [Member] Â Â Â Â Â Â Â Â Â Â Â Â Preferred Stock Shares authorized Â Â Â Â 40,000,000 Â 40,000,000 Â Â Â Preferred Stock Shares per value Â Â Â Â $ 0.0001 Â $ 0.0001 Â Â Â Â Â Conversion Price Â Â Â Â $ 10.00 Â $ 10.00 Â Â Â Â Â Accrued Intrest rate Â Â Â Â 12.00% Â 12.00% Â Â Â Â Â Preferred Stock Shares issued Â Â Â Â 621,500 Â 46,500 Â Â Â Â Â Common Stock Shares Issued For Cash, Shares Â Â Â Â Â Â 465,000 Â Â Â Â Cashless conversion of shares Â Â Â Â Â Â 174,200 Â Â Â Â Â Warrants Price Â Â Â Â Â Â $ 2.00 Â Â Â Â Â Shares of common stock on the conversion of debt Â Â Â Â Â Â 212,842 Â Â Â Â Stock Issuances [Member] Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Shares Issued For Cash, Shares Â Â Â Â Â Â 2,880,985 5,722,844 Â Â Â Â Common Stock Shares issued Â Â Â Â Â Â 3,992,399 13,827,049 Â Â Â Â Common Stock Shares Issued For Cash, Value Â Â Â Â Â Â $ 450,000 Â Â Â Â Shares of common stock on the conversion of debt Â Â Â Â Â Â 227,368 Â Â Â Â Asset acquisition of Preferred Dental Services Â Â Â Â Â Â 40,000 Â Â Â Â Inducements for financing agreements Â Â Â Â Â Â 243,347 8,426,837 Â Â Â Â Conversion of debt Â Â Â Â Â Â 1,708,615 700,000 Â Â Â Â Common Stock Shares issued Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Shares issued Â Â Â Â Â Â 3,992,399 11,729 Â Â Â Â Committee [Member] Â Â Â Â Â Â Â Â Â Â Â Â Additional compensation Â Â 5,000 Â Â Â Â Â Â Â Â Â Â Chair of a Committee [Member] Â Â Â Â Â Â Â Â Â Â Â Â Additional compensation Â Â 5,000 Â Â Â $ 20,000 Â Â Â Â Â Restricted Stock Compensation [Member] Â Â Â Â Â Â Â Â Â Â Â Â Restricted common stock issued for service, shares Â Â Â Â 2,425,000 Â 2,425,000 250,000 Â Â Â Â Compensation Â Â $ 60,000 Â Â Â Â Â Â Â Â Â Â Restricted common stock issued for srvice, value Â Â Â Â Â Â Â $ 122,375 Â Â Â Price per share Â Â Â Â Â Â Â $ 0.08 Â Â Â Â Restricted shares of common stock issued for bonus, value Â Â Â Â Â Â Â $ 160,645 Â Â Â Â Restricted Stock Compensation [Member] | 2020 Service [Member] | Chief Executive Officers [Member] Â Â Â Â Â Â Â Â Â Â Â Â Restricted shares of common stock issued for bonus, value Â Â Â Â Â $ 356,000 Â $ 356,000 Â Â Â Â Restricted Shares Of Common Stock Issued For Bonus, Shares Â Â Â Â Â Â Â Â Â Â 5,027 Â Â Equity Lineof Credit [Member] | January Two Thousand Twenty One [Member] Â Â Â Â Â Â Â Â Â Â Â Â Common Stock Shares issued Â Â Â Â Â Â 1,308,741 536,175 Â Â Â 8,378 Common Stock Shares Â Â Â 158,273 Â Â Â Â Â Â Â Â 5,000,000 Equity Line Of Credit Of Aggregate Amount Â Â Â $ 350,000 Â Â $ 2,940,985 Â Â Â Â Â Balance available Â Â Â Â Â Â $ 37,059,015 $ 4,650,000 Â Â Â Â Purchase Price, Description Â Â Â The purchase price of the stock will be at 75% of the lowest individual daily weighted average price of the past five (5) trading days with the amount to be drawn down as the lesser of $250,000 or 300% of the average shares traded for the ten (10) days prior to the Closing Request Date with a minimum $25,000 put allowance Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: icct_AccruedIntrestRate Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_AccruedIntrestRate79 Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_AssetAcquisitionOfPreferredDentalServices Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_BalanceAvailable Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_CommonStockWarrants Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_DescriptionOfConvertedSharesOfCommonStock Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionOfEquity Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_InducementsForFinancingAgreements Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_IssuedCommonSttockWarrantsPurchased Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NonCashIncrementalFairValue Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OfficersCompensationAdditional Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_PurchasePriceDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RestatedStrikePrice Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_RestrictedSharesOfCommonStockIssuedForBonusShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_RestrictedSharesOfCommonStockIssuedForBonusValue Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_StrikePrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WarrantModificationSharePrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WarrantsPrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WarrantsToBeIssuedAdditional Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration 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://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//1943274/2147479617/946-210-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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-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 - DefinitionThe value of the financial instrument issued [noncash or part noncash] in the conversion of stock. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockAmountIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesConverted1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe current portion of prepayments received from customers for goods or services to be provided in the future. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -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_CustomerAdvancesCurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe number of warrants issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentWarrantsOrOptionsIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionFair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(4) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 10: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480524/946-210-50-6Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(e)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)(Footnote 7)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5CReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic

210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(b)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(9)(d)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)(Footnote 8)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5C -Subparagraph (SX 210.12-13C(Column H)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5CReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SX 210.12-13(Column G)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5A -Subparagraph (SX 210.12-13A(Column E)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5AReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5BReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 5B -Subparagraph (SX 210.12-13B(Column E)(Footnote 4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480032/946-320-S99-5BReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483466/210-20-50-3Reference 22: http://www.xbrl.org/2003/role/exampleRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483444/210-20-55-22Reference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483444/210-20-55-10Reference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482907/825-10-50-10 + Details Name: us-gaap_DerivativeLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAverage amount borrowed under the credit facility during the period. + ReferencesNo definition available. + Details Name: us-gaap_LineOfCreditFacilityAverageOutstandingAmount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by officer. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + 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(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OfficersCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPer share conversion price of preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockConvertibleConversionPrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFace amount per share of no-par value 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/2009/role/commonPracticeRef -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_PreferredStockNoParValue 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://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//1943274/2147479617/946-210-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(28)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. + ReferencesReference 1: 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 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-S99-1 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of noncash expense for award of restricted stock or unit under share-based payment arrangement. + 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_RestrictedStockExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration 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 - DefinitionNumber of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesEmployeeBenefitPlan 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 shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of shares issued during the period to an employee benefit plan, such as a defined contribution or defined benefit plan. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueEmployeeBenefitPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 - DefinitionValue of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + 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://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481004/946-505-50-2Reference 3: 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//1943274/2147483575/946-220-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(i)(2)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479886/946-10-S99-3Reference 5: 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 6: 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-S99-1Reference 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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionEquity impact of the value of stock that has been repurchased during the period and has not been retired and is not held in treasury. Some state laws may mandate the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + 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://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//1943274/2147480167/946-830-55-11Reference 3: 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//1943274/2147480767/946-205-45-4Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481004/946-505-50-2Reference 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//1943274/2147483575/946-220-S99-3Reference 6: 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 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-S99-1Reference 8: 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_StockRepurchasedDuringPeriodValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_FinancialInstrumentAxis=icct_CommonStockOptionMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByLiabilityClassAxis=icct_DerivativeLiabilityWarrantAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ArenaBusinessSolutionsGlobalSPCIIMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_BoardOfDirectorsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=srt_ChiefExecutiveOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_MayEighteenTwoThousandTwentyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=icct_StockIssuancesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=icct_CommonStockAndSharesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_CommitteeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_ChairOfACommitteeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=icct_RestrictedStockCompensationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementScenarioAxis=icct_TwentyTwentyServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=icct_ChiefExecutiveOfficersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=icct_EquityLineofCreditMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_JanuaryTwoThousandTwentyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 56 R46.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 PROPERTY AND EQUIPMENT, NET (Details) - USD ($) Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Property and equipment, gross Â $ 282,256 $ 154,378 Less accumulated depreciation Â (79,835) (80,184) Property and equipment, net $ 188,895 202,421 74,194 Computer Software [Member] Â Â Â Property and equipment, gross Â 124,702 0 Equipment [Member Â Â Â Property and equipment, gross Â 22,240 22,240 Furniture And Fixtures [Member] Â Â Â Property and equipment, gross Â 92,821 69,840 Leasehold Improvements [Member] Â Â Â Property and equipment, gross Â 42,493 30,298 Vehicles [Member] Â Â Â Property and equipment, gross Â $ 0 $ 32,000 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//1943274/2147479440/944-210-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, 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//1943274/2147479440/944-210-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 - 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/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)(8)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 4: 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//1943274/2147480842/942-360-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=icct_ComputerSoftwareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CollateralAxis=us-gaap_EquipmentMember 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: X - Details Name: us-gaap_PropertyPlantAndEquipmentByTypeAxis=us-gaap_LeaseholdImprovementsMember 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: XML 57 R47.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 PROPERTY AND EQUIPMENT, NET (Details Narrative) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 PROPERTY AND EQUIPMENT, NET Â Â Depreciation expense $ 17,429 $ 22,521 Gain on sale of assets (13,778) $ 0 Recovery of depreciation expense $ 17,778 Â X - ReferencesNo definition available. + Details Name: icct_PropertyAndEquipmentNetAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RecoveryOfDepreciationExpense Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFor the asset that is reclassified back to held and use from held-for-sale, the depreciation expense recognized when the asset is reclassified. This represents the difference between the carrying value at the time the decision to reclassify is made and the carrying amount that the asset would have had if it had never been classified as held for sale (including consideration of depreciation expense). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482130/360-10-45-7Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 35 -Paragraph 44 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482190/360-10-35-44 + Details Name: us-gaap_DepreciationExpenseOnReclassifiedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of gain (loss) on sale or disposal of assets utilized in financial service operations. + ReferencesNo definition available. + Details Name: us-gaap_GainsLossesOnSalesOfAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 58 R48.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INTANGIBLE ASSETS AND GOODWILL (Details) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Gross carrying amount Â $ 10,541,275 $ 8,255,110 Impairment $ 0 105,676 0 Impairment of intangible asset 0 (105,676) 0 Accumulated amortization Â (6,551,775) (5,294,241) Net carrying amount Â 3,883,824 2,960,869 Capitalized Software [Member] Â Â Â Gross carrying amount 4,075,948 3,741,511 3,014,490 Impairment 0 0 0 Impairment of intangible asset 0 0 0 Accumulated amortization (5,743,618) (2,838,099) (2,483,429) Net carrying amount 1,125,368 903,412 531,061 Customer Relationships [Member] Â Â Â Gross carrying amount 5,166,903 5,272,578 3,713,434 Impairment 0 (105,676) 0 Impairment of intangible asset 0 105,676 0 Accumulated amortization (2,436,983) (2,186,490) (1,363,054) Net carrying amount 2,729,920 2,980,412 2,350,380 Acquired Technology [Member] Â Â Â Gross carrying amount 16,390,934 10,541,275 1,527,186 Impairment 0 0 0 Impairment of intangible asset 0 0 0 Accumulated amortization (356,055) (1,527,186) (1,447,758) Net carrying amount $ 6,792,028 $ 0 $ 79,428 X - ReferencesNo definition available. + Details Name: icct_FiniteLivedIntangibleAssetNetCarryingAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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/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-S99-1Reference 2: 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//1943274/2147482665/350-30-50-2 + 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/disclosureRef -Topic 928 -SubTopic 340 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483147/928-340-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + Details Name: us-gaap_FiniteLivedIntangibleAssetsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value. + ReferencesReference 1: 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//1943274/2147482740/230-10-45-28Reference 2: 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//1943274/2147482665/350-30-50-3 + Details Name: us-gaap_ImpairmentOfIntangibleAssetsFinitelived Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=icct_CapitalizedSoftwareMember 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: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=icct_AcquiredTechnologyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 59 R49.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INTANGIBLE ASSETS AND GOODWILL (Details 1) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 INTANGIBLE ASSETS AND GOODWILL Â Â Â Balance, beginning $ 1,484,966 $ 1,484,966 $ 1,484,966 2024 Acquisitions 0 0 0 Balance, ending $ 1,484,966 $ 1,484,966 $ 1,484,966 X - DefinitionAmount after accumulated impairment loss of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. + 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 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/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 4: 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 5: 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 6: 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 7: 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//1943274/2147479853/942-210-S99-1 + Details Name: us-gaap_Goodwill Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of increase (decrease) of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1 + Details Name: us-gaap_GoodwillPeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration XML 60 R50.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 GOODWILL AND OTHER INTANGIBLE ASSETS (Details 2) 12 Months Ended Dec. 31, 2023 Capitalized Software [Member] Â Weighted-Average Amortization period Asset 3 years 2 months 12 days Customer Relationships [Member] Â Weighted-Average Amortization period Asset 4 years 8 months 12 days X - DefinitionWeighted average amortization period of present value of future profits of insurance contract acquired in business combination, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 805 -Topic 944 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479835/944-805-50-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_PresentValueOfFutureInsuranceProfitsWeightedAverageAmortizationPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=icct_CapitalizedSoftwareMember 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 61 R51.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 GOODWILL AND OTHER INTANGIBLE ASSETS (Details 3) Dec. 31, 2023 USD ($) INTANGIBLE ASSETS AND GOODWILL Â 2024 $ 1,357,783 2025 1,357,783 2026 1,087,976 2027 $ 80,282 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://fasb.org/us-gaap/role/ref/legacyRef -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_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 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://fasb.org/us-gaap/role/ref/legacyRef -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_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour 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://fasb.org/us-gaap/role/ref/legacyRef -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_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://fasb.org/us-gaap/role/ref/legacyRef -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_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - ReferencesNo definition available. + Details Name: us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 62 R52.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 GOODWILL AND OTHER INTANGIBLE ASSETS (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 INTANGIBLE ASSETS AND GOODWILL Â Â Â Â Amortization expense of intangible assets $ 719,028 $ 283,176 $ 283,176 $ 1,269,564 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482686/350-30-45-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + 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 63 R53.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 FORWARD PURCHASE AGREEMENT (Details Narrative) - $ / shares 3 Months Ended 12 Months Ended Sep. 13, 2023 Mar. 31, 2024 Dec. 31, 2023 FORWARD PURCHASE AGREEMENT Â Â Â Commitment Shares issued 40,000 100,000 100,000 Redemption Price Â $ 10.69 $ 10.69 X - ReferencesNo definition available. + Details Name: icct_ForwardPurchaseAgreementAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RedemptionPricePerShares Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 64 R54.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NOTES PAYABLE (Details) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Long-term debt, gross Â $ 6,337,429 $ 5,491,570 Unamortized debt discounts $ 104,167 0 0 unamortized financing costs 359,569 196,837 7,444 Total notes payable, net of financing costs 7,584,035 6,140,592 5,484,126 Less current maturities (6,388,603) (4,720,455) (4,034,865) Total Long-Term Debt 1,195,432 1,420,137 1,449,261 Unamortized debt discounts (104,167) 0 0 unamortized financing costs (359,569) (196,837) (7,444) Total notes payable 8,047,771 6,337,429 Â Promissory Note 3 [Member Â Â Â Long-term debt, gross $ 127,425 $ 0 509,145 Interest rate 12.00% 15.00% Â Due date May 03, 2024 Jan. 25, 2023 Â Secured Promissory Note [Member] Â Â Â Long-term debt, gross $ 1,753,761 $ 1,988,793 1,960,965 Interest rate 17.50% 17.50% Â Due date Feb. 28, 2026 Feb. 28, 2026 Â Promissory Note 1 [Member] Â Â Â Long-term debt, gross $ 0 $ 38,609 50,892 Interest rate 12.00% 14.00% Â Due date Oct. 31, 2023 Jan. 15, 2023 Â Promissory Note 4 [Member] Â Â Â Long-term debt, gross Â $ 0 255,490 Interest rate Â 15.00% Â Due date Â Sep. 01, 2023 Â Promissory Note 5 [Member] Â Â Â Long-term debt, gross Â $ 0 255,547 Interest rate Â 15.00% Â Due date Â Sep. 01, 2023 Â Convertible Note 2 [Member Â Â Â Long-term debt, gross $ 564,513 $ 569,391 0 Interest rate 12.00% Â Â Due date October 31, 2024 March 2024 Â Convertible Note 1 [Member] Â Â Â Long-term debt, gross Â $ 0 578,802 Interest rate Â 12.00% Â Due dates Â May, 2023 Â Convertible Note 3 [Member] Â Â Â Long-term debt, gross $ 572,407 $ 114,781 0 Interest rate 12.00% 15.00% Â Due date Dec. 18, 2024 Jun. 14, 2024 Â

Convertible Note 4 [Member] Â Â Â Long-term debt, gross $ 79,813 $ 80,722 0 Interest rate 12.00% 15.00% Â Due date Dec. 19, 2024 Jun. 14, 2024 Â Convertible Note 5 [Member] Â Â Â Long-term debt, gross Â $ 80,509 0 Interest rate 12.00% 15.00% Â Due date Dec. 19, 2024 Jul. 24, 2024 Â Promissory Note 6 [Member] Â Â Â Long-term debt, gross Â $ 38,609 0 Interest rate Â 12.00% Â Due date Â Oct. 31, 2023 Â Convertible Note 6 [Member Â Â Â Long-term debt, gross Â $ 388,380 0 Interest rate Â 12.00% Â Due date Â May 13, 2024 Â Convertible Note 7 [Member] Â Â Â Long-term debt, gross Â $ 0 0 Interest rate 16.00% 12.00% Â Due date Feb. 26, 2025 Oct. 31, 2024 Â Convertible Note 8 [Member] Â Â Â Long-term debt, gross $ 404,225 $ 473,743 0 Interest rate 12.00% 12.00% Â Due date Jun. 01, 2024 Dec. 18, 2024 Â Convertible Note 9 [Member] Â Â Â Long-term debt, gross $ 57,629 $ 0 0 Interest rate 12.00% 12.00% Â Due date Feb. 01, 2025 Dec. 19, 2024 Â Convertible Note 10 [Member] Â Â Â Long-term debt, gross $ 79,813 $ 80,509 0 Interest rate Â 12.00% Â Due date Â Dec. 19, 2024 Â Convertible Note 11 [Member] Â Â Â Long-term debt, gross Â $ 114,781 0 Interest rate Â 12.00% Â Due date Â Dec. 28, 2024 Â Convertible Note 12 [Member] Â Â Â Long-term debt, gross 1,280,047 $ 473,743 0 Interest rate Â 12.00% Â Due date Â Jun. 01, 2024 Â Promissory Note 7 [Member] Â Â Â Long-term debt, gross Â $ 2,000,000 0 Interest rate Â 15.00% Â Due date Â Dec. 26, 2024 Â Note Bearing 1 [Member] Â Â Â Long-term debt, gross $ 25,325 $ 27,540 1,012,500 Interest rate 12.00% 15.00% Â Due date Oct. 01, 2026 Sep. 01, 2023 Â Note Bearing 2 [Member] Â Â Â Long-term debt, gross Â $ 0 506,250 Interest rate Â 15.00% Â Due date Â Sep. 01, 2023 Â Note Bearing 3 [Member] Â Â Â Long-term debt, gross Â $ 27,540 32,752 Interest rate Â 18.00% Â Due date Â Oct. 01, 2026 Â Promissory Note 2 [Member] Â Â Â Long-term debt, gross $ 2,074,795 $ 2,000,000 $ 329,227 Interest rate 15.00% 14.00% Â Due date Dec. 26, 2024 Sep. 01, 2023 Â Convertible Note 1 [Member] Â Â Â Long-term debt, gross $ 369,560 $ 388,380 Â Interest rate 12.00% Â Â Due date May 13, 2024 Â Â X - ReferencesNo definition available. + Details Name: icct_DueDate Namespace Prefix: icct_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DueDatesDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DueDatesDescriptions Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TotalNotesPayableNetOfFinancingCosts Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated amortization, of debt discount. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-1AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482949/835-30-55-8Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-1D + Details Name: us-gaap_DebtInstrumentUnamortizedDiscount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of unamortized loan commitment, origination, and other costs (fees) on financing receivable recognized as adjustment to yield. Excludes financing receivable covered under loss sharing agreement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481598/310-20-45-1Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 20 -Topic 310 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481569/310-20-50-3 + Details Name: us-gaap_FinancingReceivableUnamortizedLoanFeeCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org//1943274/2147481568/470-20-55-69BReference 3: 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 4: 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 5: 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//1943274/2147479440/944-210-S99-1Reference 6: 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//1943274/2147479853/942-210-S99-1Reference 7: 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, 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 - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. 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(22)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent 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://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//1943274/2147479440/944-210-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//1943274/2147479853/942-210-S99-1 + Details Name: us-gaap_NotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPercentage increase in the stated interest rate on a short-term debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtInterestRateIncrease Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_SecuredPromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNotesOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteSixMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteSixMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteSevenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteEightMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteNineMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteTenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteElevenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteTwelveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteSevenMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_NoteBearingOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_NoteBearingTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_NoteBearingThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_PromissoryNoteTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=icct_ConvertibleNoteOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 65 R55.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NOTES PAYABLE (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Feb. 09, 2024 Mar. 31, 2023 Dec. 31, 2022 Jul. 31, 2022 Apr. 30, 2022 Feb. 28, 2022 Nov. 30, 2021 Aug. 31, 2021 Apr. 30, 2021 Feb. 26, 2024 Feb. 22, 2024 Dec. 31, 2023 Dec. 29, 2023 Dec. 28, 2023 Oct. 31, 2023 Sep. 30, 2023 Aug. 31, 2023 Aug. 25, 2023 Jul. 31, 2023 Jun. 30, 2023 Aug. 31, 2022 Dec. 31, 2021 Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 Jan. 02, 2024 May 31, 2023 Interest Rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â 12.00% Â Â Â Â Â Â Â Â Â Â Stock issued for conversion of debt, shares Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 876,522 Â Â Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 2,500,000 Â Â Â Â Â Â Â Â Â Â Interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 38,609 Â $ 115,535 Â Â Â Â $ 226,467 $ 257,913 $ 1,109,388 $ 785,406 Â Â Payments Of Principal And Interest Â $ 1,302,697 $ 80,063 $ 1,287,916 $ 426,419 Â Â Proceed from advance Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 1,200,000 Â Â Â Â Â Â Â Â Â Â Â Â One [Member] Â Outstanding warrants 473,743 Â Â Â Â Â Â Â Â Â Â 2,000,000 Â Â Â Â Â Â Â Â Â Â 2,000,000 Â 2,000,000 Â 125,000 43,566 Exercisable price Â $ 0.60 Proceed from convertible promissory notes $ 473,743 Â Â Â Â Â Â Â Â $ 1,250,000 $ 50,000 Â Â Â Â Â Â $ 77,000 Â Â Â Â Â Â Â Interest Rate 12.00% Â Â Â Â Â Â Â Â Â 12.00% 15.00% Â Â Â Â Â Â Â 15.00% Â Â Â Â Â Â Â Â Stock issued for conversion of debt, shares Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 9,138 Â Â Â Â Â Â Â Â Â Â Conversion of account payable in amount Â Â Â Â Â Â Â Â Â Â $ 50,000 $ 2,000,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Quarterly installments payment for consulting services Â Â Â Â Â Â Â Â Â Â 200,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â 1,100,000 Â Â Â Â Â $ 77,000 Â Â Â Â Â Â Â Â Â Interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 2,074 Â Â Â Â Â Â Â Â Â Two [Member] Â Outstanding warrants Â 43,566 Exercisable price Â $ 0.75 Proceed from convertible promissory notes Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 6,000 Â Â Â Â Â Â Â Interest Rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 15.00% Â Â Â Â Â Â Â Â Stock issued for conversion of debt, shares Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 712 Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 6,000 Â Â Â Â Â Â Â Â Interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 162 Â Â Â Â Â Â Â Â Three [Member] Â Proceed from convertible promissory notes Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 40,000 Â Â Â Â Â Â Â Interest Rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 15.00% Â Â Â Â Â Â Â Â Stock issued for conversion of debt, shares Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 4,670 Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 40,000 Â Â Â Â Â Â Â Â Â Interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 412 Â Â Â Â Â Â Â Â Convertible Promissory Note [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Outstanding warrants Â Â Â Â Â Â Â Â Â Â Â Â Â Â 24,500 Â Â Â Â Â Â Â Â Â Convertible Promissory Note Â Â Â Â Â Â Â $ 1,000,000 $ 500,000 $ 1,375,000 $ 5,000 $ 70,000 $ 100,000 $ 100,000 $ 350,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Exercisable price Â Â Â Â Â Â Â Â Â Â Â $ 2.04 Â Â Â Â Â Â Â Â Â Â Â Â Exchange Received Â Â Â Â Â Â Â Â Â $ 500,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Convertible shares of Common Stock Â Â Â Â Â Â Â 28,621 85,174 Â Â Â Â Â Â Â 28,621 Â Â Â Â Â Interest Rate Â Â Â Â Â Â 15.00% 12.00% Â 12.00% 12.00% 12.00% 12.00% 12.00% Â Â Â Â Â Â Â Â Â Â Â Â Â Stock issued for conversion of debt, shares Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 173,339 Â Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â $ 2,375,000 Â Â $ 500,000 Â Â Â Â Â Â Â Â Â Â Â Common Stock at fixed conversion price Â Â Â Â Â Â Â Â $ 0.10 Â Â Â Â Â $ 1.85 Â Â Â Â Â Â Â Â Â Â Â Common Stock Conversion Percentage Â Â Â Â Â Â Â Â Â Â 4.99% Â Â 120.00% 120.00% Â Â Â Â Â Â Â Â Â Â Â Â Restricted Shares, Issued Â Â Â Â Â Â Â Â Â 33,513 788,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Warrant Issued Â Â 49,012 Â Â Â Â 50,269 87,132 Â Â Â Â Â 24,500 Â Â Â Â 75,403 Â Â Â Â Â Â Value of warrant number of share Â Â Â Â Â Â Â Â Â Â Â Â 13,498 Â Â Â Â Â Â Â Â Â Â Common Stock Term Â Â Â Â Â Â Â Â 5 years Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Exercise price, per share Â Â $ 0.24 Â Â Â Â Â $ 0.60 Â Â $ 1.69 $ 1.31 Â $ 2.04 Â Â Â Â Â Â $ 1.69 Â $ 1.69 $ 0.24 Â Exercise price one Â Â Â Â Â Â Â Â Â $ 0.75 $ 0.75 Â Â $ 2.03 $ 1.57 Â Â Â Â Â Â Â Â $ 125,672 $ 2.03 Â $ 2.03 Â Â Â Description of Maturity renegotiated Â Â Â Â Â Â Â Â At Maturity this note was renegotiated and term extended to June 2023 for an additional principal consideration of $55,400 under the same interest rate and conditions as the matured note. This note and accrued interest was converted in January 2023 for 202,343 shares of Common Stock (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the â€œMaturity Dateâ€), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the â€œAmortization Paymentsâ€). The Notes will be the Companyâ€™s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the â€œDefault Rateâ€) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holderâ€™s option, into shares of the Companyâ€™s common stock at an initial â€œConversion Priceâ€ of $1.848 per share Â common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion Â Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.58 or $1.90 Â Â Â Â Â 31,418 Â Â Â Â Â Â First Warrant Shares Â Â Â Â Â Â Â Â 43,566 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Convertible Promissory Note one Â Â Â Â Â Â Â $ 500,000

Â Â $ 5,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Finance Agreement Payment Â Â Â Â Â Â $ 40,071 Â Maturity date Â Â Â Â Â Â 60 years Â Other Warrant Shares Â Â Â Â Â Â Â Â 43,566 Â Warrant Term Â Â Â Â Â Â Â 5 years Â Payments Of Principal And Interest Â Â Â Â Â Â $ 791 Â Total Warrant Shares Â Â 245,059 Â Amount of merger included outstanding interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1,500,000 Â Â Â Â Â Â Â Â Â Convertible Promissory Note [Member] | Unsecured Debt 1 [Member] Â Convertible Promissory Note Â Â Â Â $ 50,000 Â Interest Rate Â Â Â Â 14.00% Â Maturity date Â Â Â Â 6 years Â Convertible Promissory Note [Member] | Unsecured Debt 2 [Member] Â Convertible Promissory Note Â Â Â Â $ 300,000 Â Interest Rate Â Â Â Â 14.00% Â Stock issued for conversion of debt, shares Â 41,104 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 300,000 Â Â Â Â Â Â Â Â Â Â Â Interest Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 55,693 Â Â Â Â Â Â Â Â Â Â Maturity date Â Â Â Â 6 years Â Convertible Promissory Note [Member] | Unsecured Debt [Member] Â Convertible Promissory Note Â Â Â $ 500,000 Â $ 250,000 Â Â Â Â Â Â Â Interest Rate Â Â Â 15.00% Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 15.00% Â Â Â Â 12.00% Â Â Â Â Stock issued for conversion of debt, shares Â 57,780 Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 500,000 Â Â Â Â Â Â Â Â Â Â Â Interest Â $ 0 Â Â Â Â Â Â Â Â Warrant Issued Â Â Â 175,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 175,000 Â Â Â Â Â Â Â Common Stock Term Â Â Â 5 years Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 5 years Â Â Â Â Â Â Â Exercise price, per share Â Â Â $ 0.25 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 0.25 Â Â Â Â Â Â Â Exercise price one Â Â Â $ 0.20 Â $ 0.20 Â Â Â Â Â Â Â First Warrant Shares Â Â Â 87,500 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 87,500 Â Â Â Â Â Â Â Maturity date Â Â Â 6 years Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 6 years Â Â Â Â Â Â Â Other Warrant Shares Â Â Â 87,500 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 87,500 Â Â Â Â Â Â Â Maturity date of debt Â Sep. 01, 2023 Â Â Â Â Dec. 31, 2023 Â Â Â Convertible Secured Promissory Note, Description Â The Note is for $2,500,000 with $500,000 paid to the Holder on issuance for net proceeds of $2,000,000. The Note carries and interest of 15% per annum which can be paid in cash or kind and it is convertible either into the Companyâ€™s Common Stock after six months from date of issuance at $0.10 per share Â Secured Promissory Note Payable [Member] Â Convertible Promissory Note Â Â Â Â $ 2,000,000 Â Accrued interest due Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 38,609 Â Â Â Â Â $ 500,000 Â Â Â Â Â Exchange Received Â Â Â Â Â $ 1,970,000 Â Interest Rate Â Â Â Â Â 17.50% Â Â Â Â Â 12.00% Â Â 12.00% Â Â Â Â Â Â Â Â Â Â Principal Amount Â Â Â Â Â Â Â Â Â Â Â Â $ 70,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Description of Maturity renegotiated Â Â Â Â Â Â Â Â Â Â Â interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Companyâ€™s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Maintaining Minimum Cash Balance Â Â Â Â Â $ 150,000 Â Outstanding interest and fees Â Â Â Â Â $ 300,000 Â December 2022 [Member] | Convertible Promissory Note [Member] Â Outstanding warrants Â 50,269 Exercisable price Â $ 0.75 Exercise price, per share Â Â $ 0.30 Â $ 0.30 Â Â Total Warrant Shares Â Â 157,090 Â August 2021 [Member] | Convertible Promissory Note [Member] Â Warrant Issued Â Â Â Â Â Â 108,915 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Total Warrant Shares Â Â Â Â Â Â 196,047 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Satisfaction Agreement [Member] | August 2023 [Member] Â Interest Rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â 12.00% Â Â Â Â Â Â Â Â Â Â Conversion of debt Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1,500,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Proceeds from sale of stock Â Â Â Â Â Â Â Â Â Â Â Â $ 1,500,000 Â Â Â Â Â Â Â Â Â Â Â Sold of common shares stock amount Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1,000,000 Â Â Â Â Â Â Â Â Â Â Â Net return Â Â Â Â Â Â Â Â Â Â Â Â Â $ 526,257 Â Â Â Â Â Â Â Â Â Â Â Â Accrued interest rate Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â $ 1.24 Â Â Â Â Â Â Â Â Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: icct_CommonStockAtFixedConversionPrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockConversionPercentage Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockTerm Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConversionOfAccountPayableInAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DebtInstrumentInterestRatePerShare Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DebtWarrantNumberOfShareBlackScholes Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionOfConvertibleSecuredPromissoryNote Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionOfMaturityRenegotiated Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DueOfAccruedInterest Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ExchangeReceived Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ExercisablePrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ExercisePrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ExercisePriceOne Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_FirstWarrantShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_InstallmentsPaymentForConsultingServicesUnderInvestorRelation Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NotesIssuedOne Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OtherWarrantShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TotalNumberOfWarrantShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WarrantTerm Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionNumber of warrants or rights outstanding. + ReferencesNo definition available. + Details Name: us-gaap_ClassOfWarrantOrRightOutstanding Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesConverted1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionCost of maintenance incurred and directly related to good produced and service rendered. + 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(b)(2)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_CostMaintenance Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of warrants issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentWarrantsOrOptionsIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe amount of the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionOriginalDebtAmount1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe average effective interest rate during the reporting period. + ReferencesReference 1: 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 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.22(a)(1)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentInterestRateDuringPeriod Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType 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/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 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 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.22(a)(2)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionAmount of the required periodic payments applied to principal. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 10 -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.22) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentPeriodicPaymentPrincipal 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 - DefinitionAmount of cash outflow for principal payment on finance lease. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (g)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147478964/842-20-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 842 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 5 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479041/842-20-45-5 + Details Name: us-gaap_FinanceLeasePrincipalPayments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThis element represents interest incurred for borrowed money which was used to produce goods or render services. + 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_FinancingInterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of expense during the period for floor brokerage fees paid to other broker-dealers to execute trades on their behalf, stock exchange fees, order flow fees, and clearance fees. + ReferencesNo definition available. + Details Name: us-gaap_FloorBrokerageExchangeAndClearanceFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the cost of borrowed funds accounted for as interest expense. + ReferencesReference 1: 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//1943274/2147480167/946-830-55-10Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483581/946-220-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(3)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483575/946-220-S99-1Reference 4: 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 5: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04.9) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (210.5-03(11)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2Reference 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 fair value of notes issued in noncash investing and financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_NotesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionTotal change in each class of partners' capital accounts during the year due to the return of partner's capital. That is, excess distributions over earnings to partners. All partners include general, limited and preferred partners. + ReferencesReference 1: 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-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 5 -Subparagraph (SAB Topic 4.F) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480008/505-10-S99-5 + Details Name: us-gaap_PartnersCapitalAccountReturnOfCapital Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of cash paid during the reporting period for charges associated with the mergers. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForMergerRelatedCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow to reacquire common stock during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsForRepurchaseOfCommonStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the issuance of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromConvertibleDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from the issuance of an equity stock that has been previously reacquired by 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_ProceedsFromSaleOfTreasuryStock Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing having initial term of repayment within one year or the normal operating cycle, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromShortTermDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe number of shares issued during the period upon the conversion of units. An example of a convertible unit is an umbrella partnership real estate investment trust unit (UPREIT unit). + 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 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 4: 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 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//1943274/2147481112/505-10-50-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesConversionOfUnits Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares of restricted stock determined by relating the portion of time within a reporting period that restricted shares have been outstanding to the total time in that period. Restricted shares are subject to sales, contractual, regulatory or other restrictions that prevent or inhibit the holder from freely disposing of them before the restriction ends. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 260 -SubTopic 10 -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-13 + Details Name: us-gaap_WeightedAverageNumberOfSharesRestrictedStock Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_OneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_TwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ClassOfWarrantOrRightAxis=icct_TransactionThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ShortTermDebtTypeAxis=icct_ConvertiblePromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=icct_UnsecuredOneDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=icct_UnsecuredTwoDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_UnsecuredDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ShortTermDebtTypeAxis=icct_SecuredPromissoryNotesPayableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_DecemberTwentyTwentyTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_AugustTwentyTwentyOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_SatisfactionAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_AugustTwoThousandTwentyThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R56.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INCOME TAXES (Details) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 INCOME TAXES Â Â Net Operating Losses $ 19,676,000 $ 14,849,000 Intangible assets 926,000 74,000 Stock-based compensation 433,000 418,000 Property and equipment (12,000) (140,000) Allowance for bad debts 25,000 0 Forward purchase agreement 562,000 0 Organizational costs 224,000 195,000 ROU lease liability 289,000 0 Net Deferred Tax Asset 22,123,000 15,396,000 ROU lease asset (273,000) 0 Total Deferred Tax Liability (273,000) 0 Valuation Allowance $ (21,850,000) $ (15,396,000) Reconciliation of the effective income tax rate to the federal statutory rate: Â Â Federal Income Tax Rate 21.00% 21.00% Permanent Differences (3.00%) (2.00%) State Taxes, net 0.00% 3.00% Cumulative adjustments 23.00% Â Change in valuation allowance including the effect of the rate change (41.00%) (22.00%) Effective income tax rate 25.50% 0.00% X - ReferencesNo definition available. + Details Name: icct_CumulativeAdjustmentsTaxes Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_EffectiveIncomeTaxRatePermanentDifferencesPercent Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ForwardPurchaseAgreementTaxes Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_IncomeTaxesAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedDuringPeriodValuesShareBasedCompensation Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount of allowance for credit loss for debt security measured at amortized cost (held-to-maturity). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 320 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (aaa) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481800/320-10-50-5Reference 2: http://www.xbrl.org/2003/role/disclosureRef -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 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479319/326-20-50-13Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479319/326-20-50-13 + Details Name: us-gaap_DebtSecuritiesHeldToMaturityAllowanceForCreditLoss 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 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 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 - 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//1943274/2147482685/740-10-50-12 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercentage of domestic federal statutory tax rate applicable to pretax income (loss). + ReferencesReference 1: 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-S99-1Reference 2: 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 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.Fact.4) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479360/740-10-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 attributable to changes in the valuation allowance for deferred tax assets. + ReferencesReference 1: 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 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.Fact.4) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479360/740-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationChangeInDeferredTaxAssetsValuationAllowance Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationOtherReconcilingItemsPercentAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType 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/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 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.Fact.4) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479360/740-10-S99-1 + Details Name: us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount, after accumulated amortization, of right-of-use asset from finance 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_FinanceLeaseRightOfUseAsset Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe current portion of nonphysical assets, excluding financial assets, if these assets are classified into the current and noncurrent portions. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 10 -SubTopic 20 -Topic 205 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483475/205-20-45-10 + Details Name: us-gaap_IntangibleAssetsCurrent 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. + 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 operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 740 -SubTopic 10 -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 other payables due to broker-dealers or clearing organizations. + ReferencesNo definition available. + Details Name: us-gaap_OtherPayablesToBrokerDealersAndClearingOrganizations Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount before accumulated depreciation, depletion and amortization of other physical assets used in the normal conduct of business to produce goods and services and not intended for resale. + 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//1943274/2147482099/360-10-50-1 + Details Name: us-gaap_PropertyPlantAndEquipmentOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 67 R57.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INCOME TAXES (Details Narrative) Dec. 31, 2023 USD ($) INCOME TAXES Â Federal net Operating Loss carryforwards $ 27,559,000 State net operating loss carryforward 5,900,000 Net Operating Loss carryforwards $ 62,985,000 X - ReferencesNo definition available. + Details Name: icct_IncomeTaxesAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration 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//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 740 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482685/740-10-50-8 + 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 foreign 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//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 740 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482685/740-10-50-8 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsForeign 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 state and local 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//1943274/2147482685/740-10-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 740 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482685/740-10-50-8 + Details Name: us-gaap_DeferredTaxAssetsOperatingLossCarryforwardsStateAndLocal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant XML 68 R58.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 CONCENTRATION OF CREDIT RISK (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Fdic Insured Limit $ 250,000 Â Â Federal Deposit Insurance Corporation insurance coverage limit Â $ 250,000 Â Revenue Benchmark [Member] | No Customers [Member] Â Â Â Concentration Risk, Percentage 10.00% 10.00% Â Accounts Receivable [Member] | Two Customers [Member] Â Â Â Concentration Risk, Percentage Â 12.00% 11.00% Accounts Receivable [Member] | One Customers [Member] Â Â Â Concentration Risk, Percentage Â 31.00% 31.00% Accounts Receivable [Member] | Three Customers [Member] Â Â Â Concentration Risk, Percentage 31.00% Â Â X - ReferencesNo definition available. + Details Name: icct_ConcentrationRiskPercentage Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConcentrationRiskPercentages Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na 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 - DefinitionAmount of time deposit liabilities, including certificates of deposit, in denominations that meet or exceed the Federal Deposit Insurance Corporation (FDIC) insurance limit. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 405 -Topic 942 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481047/942-405-50-1 + Details Name: us-gaap_TimeDepositsAtOrAboveFDICInsuranceLimit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_ConcentrationRiskByBenchmarkAxis=us-gaap_SalesRevenueNetMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=icct_NoCustomersMember 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: us-gaap_ConcentrationRiskByTypeAxis=icct_TwoCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=icct_OneCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_ConcentrationRiskByTypeAxis=icct_ThreeCustomersMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R59.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMITMENTS AND CONTINGENCIES (Details) - USD ($) Mar. 31, 2024 Dec. 31, 2023 Lease Commitments Â $ 1,518,310 Less Than 1 Year [Member] Â Â Lease Commitments $ 361,424 369,849 1-3 years [Member] Â Â Lease Commitments 1,019,651 1,059,423 3-5 years [Member] Â Â Lease Commitments $ 41,386 $ 89,038 X - DefinitionMinimum amount of other commitment not otherwise specified in the taxonomy. Excludes commitments explicitly modeled in the taxonomy, including but not limited to, long-term and short-term purchase commitments, recorded and unrecorded purchase obligations, supply commitments, registration payment arrangements, leases, debt, product warranties, guarantees, environmental remediation obligations, and pensions. + ReferencesNo definition available. + Details Name: us-gaap_OtherCommitment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_OtherCommitmentsAxis=icct_LessThanOneYearMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_OtherCommitmentsAxis=icct_OneToThreeYearsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_OtherCommitmentsAxis=icct_ThreeToFiveYearsMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 70 R60.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMITMENTS AND CONTINGENCIES (Details 1) - Lease [Member] - USD ($) Mar. 31, 2024 Dec. 31, 2023 Undiscounted Minimum Lease Commitments $ 1,422,461 $ 1,518,310 Present Value Adjustment Using Incremental Borrowing Rate (295,742) (330,476) Lease Liabilities $ 1,126,719 $ 1,187,834 X - ReferencesNo definition available. + Details Name: icct_LesseeLeaseLiabilities Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_PresentValueAdjustmentUsingIncrementalBorrowingRate Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_UndiscountedMinimumLeaseCommitments Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_PlanNameAxis=icct_LeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 71 R61.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMITMENTS AND CONTINGENCIES (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Mar. 29, 2024 Sep. 13, 2023 Nov. 01, 2022 Apr. 30, 2023 Feb. 28, 2023 Feb. 21, 2023 Sep. 22, 2021 Jun. 15, 2021 Feb. 22, 2021 Jul. 16, 2020 Mar. 31, 2024 Dec. 31, 2023 Shares issued Â 40,000 Â Â Â Â Â Â 100,000 100,000 Interest and fee Â Â Â Â $ 523,415 Â Â $ 270,020 Â Â Â Â Damage claim amount Â Â Â Â Â $ 635,000 Â Â Â Â Â Â Incentive Plan [Member] Â Â Â Â Â Â Â Â Â Â Â Â Compensation Description Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer â€“ options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 352,420 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 352,420 shares of Company common stock Â Â Â Â Â Â Â Â Â Â Option bonus related to 2023 performance [Member] Â Â Â Â Â Â Â Â Â Â Â Â Compensation Description (i) Robert McDermott, Chief Executive Officer and President â€“ options to purchase 570,754 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer â€“ options to purchase 158,220 shares of Company common stock; (iii) David Fidanza, Chief Operating Officer â€“ options to purchase 152,055 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ options to purchase 154,110 shares of Company common stock; (v) Jeffery Stellinga, Vice President â€“ options to purchase 34,247 shares of Company common stock and (vi) Carly Garrison, Director of Sales â€“ options to purchase 114,384 shares of Company common stock. In addition the cash awards are subject to the Company successfully raising in excess over $5,000,000 in equity during 2024 to the following officers, amount other employees;(i) Robert McDermott, Chief Executive Officer and President â€“ $125,250; (ii) Archit Shah, Chief Financial Officer â€“ $39,000; (iii) David Fidanza, Chief Operating Officer â€“ $36,750 (iv) Muralidar Chakravarthi, Chief Technology Officer â€“ $37,500; and (v) Carly Garrison, Director of Sales - $21,750 Â Â Â Â Â Â Â Â Â Â Â Lease [Member] Â Â Â Â Â Â Â Â Â Â Lease Agreement Description Â Â Â the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term Â Â Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term Â the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022 The Company signed a three-year lease agreement for approximately 2,100 square feet of office space located in Concord, NC on July 16, 2020 Â Â Lease Costs Â Â Â Â Â Â Â Â $ 86,178 $ 347,910 Cash Paid Measurement Of Lease Liabilities Â Â Â Â Â Â Â Â Â Â $ 85,146 $ 40,412 David Fidanza [Member] Â Â Â Â Â Â Â Â Â Â Â Â Annual bonus Â Â Â Â Â Â Â Â Â Â Â 50.00% Salary Â Â Â Â Â Â Â Â Â Â Â Â $ 296,000 Annual equity grant Â Â Â Â Â Â Â Â Â Â Â Â $ 666,000 Murali Chakravarthi [Member] Â Â Â Â Â Â Â Â Â Â Â Annual bonus Â Â Â Â Â Â Â Â Â Â Â 50.00% Salary Â Â Â Â Â Â Â Â Â Â Â $ 300,000 Annual equity grant Â Â Â Â Â Â Â Â Â Â Â $ 675,000 Settlement Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Claimed charge of damages Â Â Â Â Â $ 635,000 Â Â Â Â Â Â Cash bond Â Â $ 200,000 Â Â Â Â Â Â Â Â Â Shares issued Â Â 9,000,000 Â Â Â Â Â Â Â Â Â Purchase price Â Â $ 0.08 Â Â Â Â Â Â Â Â Â Shares acquire Â Â 5,401,887 Â Â Â Â Â Â Â Â Â Addition Shares purchase Â Â 9,000,000 Â Â Â Â Â Â Settlement Agreement amount Â Â $ 100,000 Â Â Â Â Â Â Â Â Â Chief Executive Officer Dermott [Member] Â Â Â Â Â Â Â Â Â Â Â Â Annual bonus Â Â Â Â Â Â Â Â Â Â 100.00% Salary Â Â Â Â Â Â Â Â Â Â Â $ 500,000 Annual equity grant Â Â Â Â Â Â Â Â Â Â Â $ 2,500,000 Archit Shah [Member] Â Â Â Â Â Â Â Â Â Â Â Â Annual bonus Â Â Â Â Â Â Â Â Â Â Â 50.00% Salary Â Â Â Â Â Â Â Â Â Â Â Â $ 314,000 Annual equity grant Â Â Â Â Â Â Â Â Â Â Â Â $ 693,000 X - ReferencesNo definition available. + Details Name: icct_AnnuaSalarylBonus Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CashBondFee Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CashPaidMeasurementOfLeaseLiabilities Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CompensationDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DamageClaimSettlementAmountUnderAct Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionFinal price paid per share for the purchase of the targeted number of shares, determined by an average market price over a fixed period of time. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 30 -Name Accounting Standards Codification -Section 25 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481138/505-30-25-5 + Details Name: us-gaap_AcceleratedShareRepurchasesFinalPricePaidPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionA general description of the nature of the existing leasing arrangements of a lessee for all operating leases including, but not limited to: (1) rental escalation clauses; (2) renewal or purchase options; (3) guarantees or indemnities, if any, (4) restrictions imposed by lease arrangements; (5) unusual provisions or conditions; (6) contingent rentals, if any; and (7) lease expiration dates. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481440/840-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/otherTransitionRef -Topic 840 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 40 -Subparagraph (Note 1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481418/840-10-55-40 + Details Name: us-gaap_DescriptionOfLesseeLeasingArrangementsOperatingLeases Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of addition (reduction) to the amount at which an instrument classified in shareholders' equity could be incurred (settled) in a current transaction between willing parties. + ReferencesNo definition available. + Details Name: us-gaap_EquityFairValueAdjustment Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionFor the asset that is reclassified back to held and used from held-for-sale, the amount of impairment charge that is recognized on the reclassification date. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482130/360-10-45-7Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 360 -SubTopic 10 -Section 35 -Paragraph 44 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482190/360-10-35-44 + Details Name: us-gaap_ImpairmentChargeOnReclassifiedAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionInterest and debt related expenses associated with nonoperating financing activities of the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 20 -Topic 835 -Publisher FASB -URI https://asc.fasb.org//1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestAndDebtExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of lease cost recognized by lessee for lease contract. + 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 -Publisher FASB -URI https://asc.fasb.org//1943274/2147478964/842-20-50-4 + Details Name: us-gaap_LeaseCost 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. + ReferencesNo definition available. + Details Name: us-gaap_LitigationSettlementExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by nonofficer employee. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + 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(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_SalariesAndWages Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionNumber of shares that have been repurchased and retired 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 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 4: 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_StockRepurchasedAndRetiredDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and are being held in treasury. + 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 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 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-S99-1 + Details Name: us-gaap_TreasuryStockSharesAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_AwardDateAxis=icct_IncentivePlanMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardDateAxis=icct_OptionBonusRelatedToPerformanceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_LeaseMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_DavidFidanzaMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_MuraliChakravarthiMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_SettlementAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ChiefExecutiveOfficerMcDermottMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ArchitShahMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 72 R62.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 ACQUISITIONS (Details) Sep. 13, 2023 USD ($) ACQUISITIONS Â Acquisition of note payable $ 1,200,000 Acquisition of Common stock 400,000 Total Consideration Paid 1,600,000 Acquisition of Cash 40,855 Acquisition of Customer relationships 1,559,145 Acquisition of Total assets acquired $ 1,600,000 X - ReferencesNo definition available. + Details Name:

icct_AcquisitionOfCommonStock Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NotesPayableAcquire Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe capitalized costs incurred during the period (excluded from amortization) to purchase, lease or otherwise acquire an unproved property, including costs of lease bonuses and options to purchase or lease properties, the portion of costs applicable to minerals when land including mineral rights is purchased in fee, brokers' fees, recording fees, legal costs, and other costs incurred in acquiring properties. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 932 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-10(c)(7)(ii)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479664/932-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 932 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-10(c)(3)(ii)(A)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479664/932-10-S99-1 + Details Name: us-gaap_AcquisitionCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of consideration transferred, consisting of acquisition-date fair value of assets transferred by the acquirer, liabilities incurred by the acquirer, and equity interest issued by the acquirer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 8 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479637/805-30-30-8Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479581/805-30-50-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 30 -Paragraph 7 -SubTopic 30 -Topic 805 -Publisher FASB -URI https://asc.fasb.org//1943274/2147479637/805-30-30-7 + Details Name: us-gaap_BusinessCombinationConsiderationTransferred1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe fair value of assets acquired in noncash investing or financing activities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_FairValueOfAssetsAcquired Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized resulting from a business combination. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482573/350-20-50-1 + Details Name: us-gaap_GoodwillAcquiredDuringPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration XML 73 R63.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 ACQUISITIONS (Details 1) - USD ($) 12 Months Ended Dec. 31, 2023 Dec. 31, 2022 ACQUISITIONS Â Â Revenue $ 9,311,714 $ 9,058,801 Net Loss attributable to Common Stockholders $ (15,433,055) $ (7,611,211) Weighted average common shares outstanding 7,349,541 5,768,249 Basic and diluted loss per common share $ (2.10) $ (1.32) X - ReferencesNo definition available. + Details Name: icct_BasicAndDilutedLossPerCommonShare Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - DefinitionThe pro forma revenue for a period as if the business combination or combinations had been completed at the beginning of the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479328/805-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h)(3) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479328/805-10-50-2 + Details Name: us-gaap_BusinessAcquisitionsProFormaRevenue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount, after deduction of tax, noncontrolling interests, dividends on preferred stock and participating securities, and addition from assumption of issuance of common shares for dilutive potential common shares; of income (loss) available to common shareholders. + ReferencesReference 1: 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 2: 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 3: 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//1943274/2147482689/260-10-45-16Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-40Reference 5: 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//1943274/2147482689/260-10-45-60BReference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-40Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-40Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 40 -Subparagraph (b)(3) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482689/260-10-45-40 + Details Name: us-gaap_NetIncomeLossAvailableToCommonStockholdersDiluted Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 74 R64.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 ACQUISITIONS (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Sep. 13, 2023 Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 ACQUISITIONS Â Â Â Â Acquisition of Common stock $ 400,000 Â Â Â Acquisition of note payable $ 1,200,000 Â Â Â Per shares price $ 10 Â Â Â Number of shares issued 40,000 100,000 100,000 Â Annual customer attrition rate Â Â 5.00% Â Gross margin percentage Â Â 37.00% Â Tax rate Â Â 25.50% 0.00% Discount rate Â Â 12.00% Â X - ReferencesNo definition available. + Details Name: icct_AcquisitionOfCommonStock Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_AnnualCustomerAttritionRate Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_GrossMarginPercentage Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NotesPayableAcquire Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionPro forma basic earnings per share or earnings per unit, which is commonly presented in initial public offerings based on the terms of the offering. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SAB Topic 1.B.3) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480148/855-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 7 -Subparagraph (SAB Topic 1.B.2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480922/205-10-S99-7 + Details Name: us-gaap_BasicEarningsPerShareProForma Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_BusinessCombinationsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na 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//1943274/2147482685/740-10-50-12 + Details Name: us-gaap_EffectiveIncomeTaxRateContinuingOperations Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionPercent discount applied to worker's compensation reserve liability to reduce the reserve to present value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 944 -SubTopic 40 -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480081/944-40-50-6Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 944 -SubTopic 40 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480081/944-40-50-1 + Details Name: us-gaap_WorkersCompensationDiscountPercent Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration XML 75 R65.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 RELATED PARTY TRANSACTIONS (Details) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Long-term debt, gross Â $ 6,337,429 $ 5,491,570 Unamortized debt discounts $ 104,167 0 0 unamortized financing costs 359,569 196,837 7,444 Total notes payable, net of financing costs 7,584,035 6,140,592 5,484,126 Less current maturities (6,388,603) (4,720,455) (4,034,865) Total Long-Term Debt 1,195,432 1,420,137 1,449,261 unamortized financing costs (359,569) (196,837) (7,444) Promissory Note Member Â Â Â Long-term debt, gross 618,436 572,405 256,052 Unamortized debt discounts 0 0 0 unamortized financing costs 46,309 21,431 11,386 Total notes payable, net of financing costs 572,127 550,974 244,666 Less current maturities Â (550,974) (244,666) Total Long-Term Debt 0 0 0 unamortized financing costs (46,309) (21,431) (11,386) Promissory Note bearing 4 Member Â Â Â Long-term debt, gross $ 280,753 0 Â Interest rate 20.00% Â Â Due dates April 30, 2024 Â Â Promissory Note bearing 1 Member Â Â Â Long-term debt, gross $ 0 $ 0 109,934 Interest rate 12.00% 15.00% Â Due dates December 31, 2023 February 28, 2024 Â Promissory Note bearing 2 Member Â Â Â Long-term debt, gross $ 0 $ 249,855 $ 146,118 Interest rate 18.00% 18.00% Â Due dates December 31, 2023 March 31, 2023 Â Promissory Note bearing 3 Member Â Â Â Long-term debt, gross $ 113,708 $ 249,855 Â Interest rate 12.00% 18.00% Â Due dates May 26, 2024 December 31, 2023 Â Promissory Note bearing 1 (2) Member Â Â Long-term debt, gross Â $ 225,797 Â Interest rate Â 12.00% Â Due dates Â December 31, 2023 Â Promissory Note bearing 1(3) Member Â Â Â Long-term debt, gross Â $ 96,753 Â Interest rate Â 12.00% Â Due dates Â May 26, 2024 Â Promissory Note bearing 5 Member Â Â Â Long-term debt, gross $ 223,975 $ 0 Â Interest rate 12.00% Â Â Due dates April 30, 2024 Â Â X - ReferencesNo definition available. + Details Name: icct_DueDatesDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TotalNotesPayableNetOfFinancingCosts Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount, after accumulated amortization, of debt discount. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 1A -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-1AReference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 55 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482949/835-30-55-8Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-1D + Details Name: us-gaap_DebtInstrumentUnamortizedDiscount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of unamortized loan commitment, origination, and other costs (fees) on financing receivable recognized as adjustment to yield. Excludes financing receivable covered under loss sharing agreement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481598/310-20-45-1Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 20 -Topic 310 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481569/310-20-50-3 + Details Name: us-gaap_FinancingReceivableUnamortizedLoanFeeCost Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org//1943274/2147481568/470-20-55-69BReference 3: 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 4: 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 5: 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//1943274/2147479440/944-210-S99-1Reference 6: 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//1943274/2147479853/942-210-S99-1Reference 7: 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, 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 - DefinitionAmount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. 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(22)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_LongTermDebtNoncurrent Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionPercentage increase in the stated interest rate on a short-term debt instrument. + ReferencesNo definition available. + Details Name: us-gaap_ShortTermDebtInterestRateIncrease Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingoneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingOneTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingOneThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RealEstatePropertiesAxis=icct_PromissoryNotebearingFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 76 R66.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 RELATED PARTY TRANSACTIONS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Apr. 08, 2024 Oct. 31, 2023 Jun. 30, 2023 Jan. 31, 2023 Dec. 31, 2022 Nov. 30, 2022 Jun. 30, 2022 Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Promissory Note Â Â Â Â Â Â Â $ 7,796,753 $ 3,585,000 Unsecured Debt [Member] Â Â Â Â Â Â Â Â Â Accrued and unpaid interest Â Â Â Â Â Â Â Â 6,433 Â Unamortized financing costs Â Â Â Â Â Â Â Â 21,431 Â Accrued and unpaid interest Â Â Â Â Â Â Â $ 6,474 Â Â Unamortized financing costs Â Â Â Â Â Â Â $ 14,279 Â Â Chief Operating Officer [Member] Â Â Â Â Â Â Â Â Â Promissory Note Â $ 200,000 Â Â Â Â Â Â Â Â Unsecured promissory note amount Â Â $ 250,000 Â $ 55,000 Â $ 100,000 Â Â Â Unsecured promissory note paid to holder Â Â 50,000 Â Â Â Â Â Â Â Net proceeds from issue of unsecured promissory note paid to holder Â Â $ 200,000 Â Â Â Â Â Â Â Maturity duration of unsecured promissory note Â Â Â Â 4 months Â 6 years Â Â Â Interest rate 20.00% 12.00% 15.00% Â 15.00% Â 14.00% 12.00% Â Â Accrued interest of unsecured promissory note Â Â Â Â Â $ 107,500 Â Â Â Â Issue of warrant to purchase of common stock 39,000 14,000 Â Â 23,625 18,813 Â 30,000 Â Â Issue of warrant to purchase of common stock period 5 years 5 years Â Â Â 5 years Â 5 years Â Â Description about exercise price Â Â Â Â exercise price of $0.20 with respect to 11,813 shares underlying the Warrant and $0.25 with respect to 11,812 shares underlying the Warrant exercise price per share of Common stock under this Warrant is $0.25 per share for 9,407 warrants and $0.20 per share for 9,406 warrants Â Â Â Â Issue of convertible promissory note number of common stock to investor Â 6,629 Â Â Â Â Â Â Â Â Exercise price $ 1.50 $ 2.16 Â Â Â Â Â $ 2.15 Â Â Accrued and unpaid interest Â Â Â Â Â Â Â Â $ 3,184 Â Notes and accrued interest conversion rate Â Â $ 7.45 Â Â Â Â Â Â Â Closing price Â 120.00% Â Â Â Â Â 120.00% Â Â Principal amount $ 260,000 $ 94,685 Â Â Â Â Â $ 200,000 Â Â Conversion rates Â $ 1.80 Â Â Â Â Â Â Â Â Accrued and unpaid interest Â Â Â Â Â Â Â 5,976 Â Â Unamortized financing costs Â Â Â Â Â Â Â $ 17,998 Â Â Chief Operating Officer One [Member] Â Â Â Â Â Â Â Â Â Unsecured promissory note amount Â Â Â $ 80,000 Â $ 145,010 Â Â Â Interest rate Â Â Â Â 15.00% Â 18.00% Â Â Â Notes Description Â Â Â Â Â (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the â€œWarrantâ€) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Companyâ€™s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Companyâ€™s common stock on the date of issuance Â Â Â Convertible into Company common stock at a conversion rate Â Â Â Â $ 0.08 Â Â Â Â $ 0.08 Convertible note conversion into shares of common Stock Â Â 1,019,315 Â Â Â Â Â Investor [Member] Â Â Â Â Â Â Â Â Â Issue of convertible promissory note number of common stock to investor Â Â Â Â Â 6,629 Â Â Â Exercise price Â Â Â Â Â $ 2.15 Â Â Â X - ReferencesNo definition available. + Details Name: icct_AccruedAndUnpaidInterest Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_AccruedInterestAtMaturityPeriod Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ClosingPrice Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ConversionRates Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_DebtInstrumentConvertibleConversionPrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionRelatedToNotesIssue Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ExercisePriceDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_IssueOfConvertiblePromissoryNoteNumberOfCommonStock Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_StockIssuedDuringPeriodWarrantToPurchase Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TimeDurationOfMaturityNote Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_UnsecuredPromissoryNotePaidToHolder Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WarrantToPurchaseDurationYear Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionAmount of accumulated amortization of debt issuance costs. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 835 -SubTopic 30 -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482925/835-30-45-3 + Details Name: us-gaap_AccumulatedAmortizationDeferredFinanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant 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 - DefinitionThe number of shares issued in exchange for the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionConvertedInstrumentSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe price per share of the conversion feature embedded in the debt instrument. + ReferencesReference 1: 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 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionAmount of unamortized loan commitment, origination, and other costs (fees) and purchase premium (discount) on financing receivable recognized as adjustment to yield. Excludes financing receivable covered under loss sharing agreement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 20 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481598/310-20-45-1Reference 3: http://www.xbrl.org/2003/role/recommendedDisclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 20 -Topic 310 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481569/310-20-50-3 + Details Name: us-gaap_FinancingReceivableUnamortizedLoanCommitmentOriginationFeeAndPremiumDiscount Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAggregate amount of all interest expense on domestic deposit liabilities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04.6) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1 + Details Name: us-gaap_InterestExpenseDomesticDepositLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized and unrealized gain (loss), from the firm's direct investment activity, conducted separately from customer trading activities, and includes, but is not limited to, investments in private equity, alternative investment products, real estate, and exchanges and memberships. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04.13(g),(h)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483589/942-220-S99-1 + Details Name: us-gaap_PrincipalInvestmentGainsLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the issuance of long-term debt that is not secured by collateral. Excludes proceeds from tax exempt unsecured debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfUnsecuredDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from a borrowing supported by a written promise to pay an obligation. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from borrowings supported by a written promise to pay an obligation that is uncollateralized (where debt is not backed by the pledge of collateral). + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromUnsecuredNotesPayable Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionStated interest rate of the subordinated debt. + ReferencesNo definition available. + Details Name: us-gaap_SubordinatedBorrowingInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_UnsecuredDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=srt_ChiefOperatingOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ChiefOperatingOfficerOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=us-gaap_InvestorMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 77 R67.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 NATURE OF OPERATIONS (Details Narrative) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 NATURE OF OPERATIONS Â Â Â Â Operating loss $ 3,042,185 $ 1,351,058 $ 10,276,602 $ 4,802,106 Accumulated deficit (120,209,729) Â (115,038,758) $ (82,861,960) Working capital deficit $ (10,906,674) Â $ (5,367,985) Â X - ReferencesNo definition available. + Details Name: icct_WorkingCapitalDeficit Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe net result for the period of deducting operating expenses from operating revenues. + ReferencesReference 1: 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 2: http://www.xbrl.org/2003/role/disclosureRef -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 3: http://www.xbrl.org/2003/role/disclosureRef -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 4: 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//1943274/2147482810/280-10-50-31Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482810/280-10-50-32 + Details Name: us-gaap_OperatingIncomeLoss 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://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/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 3: 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 4: 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 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)(23)(a)(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-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(17)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479617/946-210-S99-1Reference 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-S99-1Reference 8: 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-S99-1 + Details Name: us-gaap_RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant XML 78 R68.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATION AND RECAPITALIZATION (Details Narrative) - $ / shares Mar. 31, 2024 Dec. 31, 2023 Aug. 25, 2023 Mar. 31, 2023 Dec. 31, 2022 BUSINESS COMBINATION AND RECAPITALIZATION Â Â Â Â Â Capital stock Authorized Â Â 140,000,000 Â Â Preferred stock, shares authorized 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 Preferred stock, par value $ 0.0001 $ 0.0001 $ 0.0001 Â $ 0.0001 Common stock, par value $ 0.0001 $ 0.0001 $ 0.0001 $ 0.0001 $ 0.0001 Common Stock, shares authorized 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 X - ReferencesNo definition available. + Details Name: icct_BusinessCombinationAndRecapitalizationAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CapitalStockAuthorized Namespace Prefix: icct_ 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://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//1943274/2147479617/946-210-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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionFace amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer. + ReferencesReference 1: 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 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-S99-1 + 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://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//1943274/2147479617/946-210-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(28)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant XML 79 R69.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 INTANGIBLE ASSETS AND GOODWILL (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Jan. 31, 2024 Sep. 30, 2023 Mar. 31, 2024 Mar. 31, 2023 Dec. 31, 2023 Dec. 31, 2022 Amortization expense of intangible assets Â Â $ 719,028 $ 283,176 $ 283,176 $ 1,269,564 Customer Relationships [Member] Â Â Â Â Â Â Finite-Lived Intangible Asset Â $ 1,559,145 Â Â Â Â Acquired Technology [Member] Â Â Â Â Â Â Finite-Lived Intangible Asset $ 7,148,083 Â Â Â Â Â Capitalized Computer Software $ 334,437 Â Â Â Â Â 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://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482686/350-30-45-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 2 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + Details Name: us-gaap_AmortizationOfIntangibleAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAdditions made to capitalized computer software costs during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_CapitalizedComputerSoftwareAdditions Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase in assets, excluding financial assets, lacking physical substance with a definite life, from an acquisition. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_FinitelivedIntangibleAssetsAcquired1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=us-gaap_CustomerRelationshipsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis=icct_AcquiredTechnologyMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 80 R70.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details) - $ / shares 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 Options Outstanding Â Â Â Number of Options Outstanding, Beginning 776,328 Â Â Number of Options granted 3,000 7,446 10,054 Number of Options Exercised Â (310,881) (23,459) Number of Options Forfeited Â (502) (335) Number of Options Outstanding, Ending 779,328 Â Â Number of Options Outstanding, Exercisable Ending 575,235 381,256 311,049 Weighted Average Exercise Price, Beginning $ 3.75 Â Â Weighted Average Exercise Price of Warrants, Granted 1.27 $ 6.04 $ 3.58 Weighted Average Exercise Price of Warrants, Exercised 0 3.62 Â Weighted Average Exercise Price, Forfeited 0 2.81 4.48 Weighted Average Exercise Price, Ending 3.73 Â Â Weighted Average Exercise Price, Exercisable $ 3.72 $ 3.72 $ 3.58 Weighted average remaining contractual term in years 8 years 8 years 9 months 18 days 9 years 9 months 18 days Weighted Average Remaining Contractual Term in Years, granted 9 years 9 months 18 days 9 years 7 months 6 days 9 years Weighted Average Remaining Contractual Term in Years, Ending 7 years 8 months 12 days 8 years 8 years 9 months 18 days Weighted Average Remaining Contractual Term in Years, Exercisable Ending 7 years 8 months 12 days 7 years 10 months 24 days 8 years 9 months 18 days Nonvested Options Â Â Â Number of Options Nonvested, Beginning 395,072 Â Â Number of Options Nonvested, Granted 3,000 7,446 10,054 Number of Options Nonvested, Forfeited/expired Â (334) (335) Number of Options Nonvested, Ending 204,093 Â Â Weighted Average grant date Fair Value Nonvested, Beginning $ 3.76 $ 3.58 $ 3.58 Weighted Average grant date Fair Value Nonvested, Vested 1.27 6.04 0 Weighted Average grant date Fair Value Nonvested, Granted 3.72 3.72 4.48 Weighted Average grant date Fair Value Nonvested, Forfeited 0 4.13 4.13 Weighted Average grant date Fair Value Nonvested, Ending $ 3.76 $ 3.76 $ 3.58 Weighted Average Remaining Years to vest Nonvested, Beginning 8 years 8 years 9 months 18 days 9 years 9 months 18 days Weighted Average Remaining Years to vest Nonvested, Vested 7 years 8 months 12 days 7 years 10 months 24 days 8 years 3 months 18 days Weighted Average Remaining Years to vest Nonvested, Granted 9 years 9 months 18 days 9 years 7 months 6 days 9 years Weighted Average Remaining Years to vest Nonvested, Ending 7 years 9 months 18 days 8 years 8 years 9 months 18 days X - ReferencesNo definition available. + Details Name: icct_NonvestedOptionsAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OptionsOutstandingAbstract Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumberBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingNumberEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsOutstandingWeightedAverageExercisePriceEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfSharesBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedNumberOfSharesEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsNonvestedOptionsGrantedNumberOfShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValueNonvestedBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValueNonvestedVested Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedForfeitedExpired Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageGrantDateFairValuesNonvestedGranted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingContractualTermInYearsGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedBegining Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedGranted Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingYearsToVestNonvestedVested Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - DefinitionThe number of shares into which fully or partially vested stock options outstanding as of the balance sheet date can be currently converted under the 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)(iii) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableNumber Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe weighted-average price as of the balance sheet date at which grantees can acquire the shares reserved for issuance on vested portions of options outstanding and currently exercisable 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)(iii) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsExercisableWeightedAverageExercisePrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe 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. + 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)(03) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardOptionsForfeituresInPeriod Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType 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 - 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 price at which grantees could have acquired the underlying shares with respect to stock options that were terminated. + 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)(03) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480429/718-10-50-2 + Details Name: us-gaap_ShareBasedCompensationArrangementsByShareBasedPaymentAwardOptionsForfeituresInPeriodWeightedAverageExercisePrice 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 vested portions of options outstanding and currently exercisable or convertible, 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 -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_SharebasedCompensationArrangementBySharebasedPaymentAwardOptionsExercisableWeightedAverageRemainingContractualTerm1 Namespace Prefix: us-gaap_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration 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 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 - 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://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 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(28)) -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-S99-1Reference 5: 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_StockIssuedDuringPeriodSharesStockOptionsExercised Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration XML 81 R71.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details 1) - USD ($) 3 Months Ended 12 Months Ended Mar. 31, 2024 Dec. 31, 2023 Dec. 31, 2022 COMMON AND PREFERRED STOCK Â Â Â Number of Warrants Outstanding, Beginning 45,129 Â Number of Warrants,Granted 69,000 45,129 379,492 Number of Warrants,Exercised Â (368,368) Â Number of Warrants, Cancelled Â (659,585) Â Number of Warrants Outstanding, Ending 114,129 Â Â Weighted Average Exercise Price of Warrants, Beginning $ 2.09 $ 3.88 $ 3.88 Weighted Average Exercise Price of Warrants, Exercised 0 3.88 Â Weighted Average Exercise Price of Warrants, Cancelled 0 3.88 Â Weighted Average Exercise Price of Warrants, Granted 1.36 2.09 2.39

Weighted Average Exercise Price of Warrants, Ending $ 1.65 $ 2.09 $ 2.98 Weighted Average Remaining Life of Warrants in Years, Beginning 4 years 9 months 21 days 5 years 4 years 4 months 24 days Weighted Average Remaining Life of Warrants in Years,Granted 4 years 9 months 3 days Â Â Weighted Average Remaining Life of Warrants in Years, Ending 4 years 8 months 4 days Â Â Aggregate Intrinsic Value of Warrants, Beginning $ 0 $ 0 $ 0 Aggregate Intrinsic Value of Warrants, Ending $ 0 $ 0 $ 0 X - ReferencesNo definition available. + Details Name: icct_AggregateIntrinsicValueOfWarrantsBeginning Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_AggregateIntrinsicValueOfWarrantsEnding Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsCancelled Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsExercised Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsGranted Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsOutstandingBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfWarrantsOutstandingEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsCancelled Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsExercised Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageExercisePriceOfWarrantsGranted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsBeginning Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_WeightedAverageRemainingLifeOfWarrantsInYearsGranted Namespace Prefix: icct_ 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 XML 82 R72.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details 2) 3 Months Ended Mar. 31, 2024 $ / shares shares COMMON AND PREFERRED STOCK Â One Number of Warrants Outstanding, Beginning | shares 425,800 One Number of Warrants Outstanding, Ending | shares 425,800 One Weighted Average Exercise Price of Warrants, Beginning $ 2.00 One Weighted Average Exercise Price of Warrants, Granted 0 One Weighted Average Exercise Price of Warrants, Exercised 0 One Weighted Average Exercise Price of Warrants, expired 0 One Weighted Average Exercise Price of Warrants, Ending $ 2.00 One Weighted Average Remaining Life of Warrants in Years, Beginning 9 years 8 months 12 days One Weighted Average Remaining Life of Warrants in Years, Ending 9 years 4 months 24 days X - ReferencesNo definition available. + Details Name: icct_OneNumberOfWarrantsOutstandingBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneNumberOfWarrantsOutstandingEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageExercisePriceOfWarrantsBeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageExercisePriceOfWarrantsEnding Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageExercisePriceOfWarrantsExercised Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageExercisePriceOfWarrantsExpired Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageExercisePriceOfWarrantsGranted Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageRemainingLifeOfWarrantsInYearsBeginning Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageRemainingLifeOfWarrantsInYearsEnding Namespace Prefix: icct_ 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 XML 83 R73.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details 3) 3 Months Ended Mar. 31, 2024 $ / shares shares COMMON AND PREFERRED STOCK Â Two Number of Warrants Outstanding, Ending | shares 10,122,313 Two Weighted Average Exercise Price of Warrants, Beginning $ 11.50 Two Weighted Average Exercise Price of Warrants, Granted 0 Two Weighted Average Exercise Price of Warrants, Exercised 0 Two Weighted Average Exercise Price of Warrants, expired 0 Two Weighted Average Exercise Price of Warrants, Ending $ 11.50 One Weighted Average Remaining Life of Warrants in Years, Beginning 9 years 8 months 12 days Two Preferred Stock Warrants Outstanding, Beginning | shares 10,122,313 One Weighted Average Remaining Life of Warrants in Years, Ending 9 years 4 months 24 days X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageRemainingLifeOfWarrantInYearsBeginning Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OneWeightedAverageRemainingLifeOfWarrantsInYearsEndingBalance Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoNumberOfWarrantsOutstandingEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoPreferredStockWarrantsOutstandingBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoWeightedaverageexercisepriceofwarrantsbeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoWeightedaverageexercisepriceofwarrantsending Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoWeightedaverageexercisepriceofwarrantsexercised Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoWeightedaverageexercisepriceofwarrantsexpired Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_TwoWeightedaverageexercisepriceofwarrantsgranted Namespace Prefix: icct_ Data Type: num:perShareItemType 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 XML 84 R74.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details 4) 3 Months Ended Mar. 31, 2024 $ / shares shares COMMON AND PREFERRED STOCK Â Three Number of Warrants Outstanding, Ending | shares 1,000,000 Three Weighted Average Exercise Price of Warrants, Beginning $ 15.00 Three Weighted Average Exercise Price of Warrants, Granted 0 Three Weighted Average Exercise Price of Warrants, Exercised 0 Three Weighted Average Exercise Price of Warrants, expired 0 Three Weighted Average Exercise Price of Warrants, Ending $ 15.00 Three Weighted Average Remaining Life of Warrants in Years, Beginning 9 years 8 months 12 days Three Weighted Average Remaining Life of Warrants in Years, Ending 9 years 4 months 24 days Three Preferred Stock Warrants Outstanding, Beginning | shares 1,000,000 X - ReferencesNo definition available. + Details Name: icct_ThreeNumberOfWarrantsOutstandingEnding Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreePreferredStockWarrantsOutstandingBeginning Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedAverageRemainingLifeOfWarrantsInYearsBeginning Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedAverageRemainingLifeOfWarrantsInYearsEnding Namespace Prefix: icct_ Data Type: xbrli:durationItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedaverageexercisepriceofwarrantsbeginning Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedaverageexercisepriceofwarrantsending Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedaverageexercisepriceofwarrantsexercised Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedaverageexercisepriceofwarrantsexpired Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ThreeWeightedaverageexercisepriceofwarrantsgranted Namespace Prefix: icct_ Data Type: num:perShareItemType 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 XML 85 R75.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 COMMON AND PREFERRED STOCK (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended Sep. 12, 2023 Sep. 12, 2023 Apr. 30, 2023 Mar. 31, 2024 Mar. 31, 2023 Jun. 30, 2022 Dec. 31, 2023 Dec. 31, 2022 Aug. 25, 2023 Mar. 13, 2023 Jan. 03, 2023 Common Stock, shares authorized Â Â Â 100,000,000 100,000,000 Â 100,000,000 100,000,000 100,000,000 Â Â Common stock, par value Â Â Â $ 0.0001 $ 0.0001 Â $ 0.0001 $ 0.0001 $ 0.0001 Â Â Preferred stock, shares authorized Â Â Â 40,000,000 40,000,000 Â 40,000,000 40,000,000 40,000,000 Â Preferred Stock Shares issued Â Â Â 4,376,709 Â 3,755,209 0 Â Â Purchase of Common stock Â Â Â Â Â 291,259 Â Â Â Common stock issued, shares Â Â Â 291,259 Â Â Â Â Â Â Common stock issued, value Â Â Â $ 600,000 Â $ 45,000 Â Â Â Â Restricted Stock Compensation Â Â $ 105,000 $ 0 Â $ 394,168 Â Â Â Â Additional warrants to be issued Â Â Â 69,000 Â Â 1,424 28,883 Â Â Â Financing costs Â Â Â $ 1,008,376 Â Â Â Â Â Â Common Stock Shares Issued For Cash, Value Â Â 540,000 Â Â $ 540,000 Â Â Â Shares of common stock on the conversion of debt Â Â Â $ 85,174 Â Â $ 1,392,935 Â Â Â Common stock related to stock based compensation Â Â Â 86,747 Â Â Â Â Â Â Arena Business Solutions Global SPC II [Member] Â Â Â Â Â Â Â Â Common stock, par value $ 0.0001 $ 0.0001 Â Â Â Â Â Â Â Â Â Purchase of Common stock 40,000,000 40,000,000 Â Â Â Â Â Â Â Â Chief Executive Officer [Member] Â Â Â Â Â Â Â Â Â Â Restricted Shares Of Common Stock Issued For Bonus, Shares Â Â Â Â Â Â Â Â Â 134,049 Series A Preferred Stock [Member] Â Â Â Â Â Â Â Â Preferred stock, shares authorized Â Â Â 40,000,000 Â Â 40,000,000 Â Â Â Preferred Stock Shares per value Â Â $ 0.0001 Â Â $ 0.0001 Â Â Â Conversion Price Â Â $ 10.00 Â Â $ 10.00 Â Â Â Accrued Intrest rate Â Â 12.00% Â Â 12.00% Â Â Â Preferred Stock Shares issued Â Â Â 621,500 Â Â 46,500 Â Â Â Committee [Member] Â Â Â Â Â Â Â Â Â Â Additional compensation Â Â $ 5,000 Â Â Â Â Â Â Â Chair of a Committee [Member] Â Â Â Â Â Â Â Â Â Â Additional compensation Â Â 5,000 Â Â Â $ 20,000 Â Â Â Board Chair [Member] Â Â Â Â Â Â Â Â Â Additional compensation Â Â 20,000 Â Â Â Â Â Â Restricted Stock Compensation [Member] Â Â Â Â Â Â Â Â Â Restricted common stock issued for service, shares Â Â Â 2,425,000 Â Â 2,425,000 250,000 Â Â Â Compensation Â Â $ 60,000 Â Â Â Â Â Â Â Restricted shares of common stock issued for bonus, value Â Â Â Â Â Â $ 160,645 Â Â Â Restricted Stock Compensation [Member] | 2020 Service [Member] | Chief Executive Officers [Member] Â Â Â Â Â Â Â Â Â Restricted shares of common stock issued for bonus, value Â Â Â $ 356,000 Â Â $ 356,000 Â Â Restricted Shares Of Common Stock Issued For Bonus, Shares Â Â Â Â Â Â Â Â Â 5,027 Â X - ReferencesNo definition available. + Details Name: icct_AccruedIntrestRate Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_CommonStockIssuedShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_CommonStockIssuedValue Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OfficersCompensationAdditional Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RestrictedSharesOfCommonStockIssuedForBonusShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_RestrictedSharesOfCommonStockIssuedForBonusValue Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - ReferencesNo definition available. + Details Name: icct_WarrantsToBeIssuedAdditional Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration 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://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//1943274/2147479617/946-210-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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_CommonStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe value of the financial instrument issued [noncash or part noncash] in the conversion of stock. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockAmountIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of expense for salary and wage arising from service rendered by officer. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold. + 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(4)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_OfficersCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for loan and debt issuance costs. + 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_PaymentsOfFinancingCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionPer share conversion price of preferred stock. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481112/505-10-50-13 + Details Name: us-gaap_PreferredStockConvertibleConversionPrice Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionFace amount per share of no-par value 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/2009/role/commonPracticeRef -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_PreferredStockNoParValue 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://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//1943274/2147479617/946-210-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(28)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_PreferredStockSharesAuthorized Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionTotal number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt. + ReferencesReference 1: 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 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-S99-1 + Details Name: us-gaap_PreferredStockSharesIssued Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionAmount of noncash expense for award of restricted stock or unit under share-based payment arrangement. + 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_RestrictedStockExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit 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, after forfeiture, of shares or units issued under share-based payment arrangement. Excludes shares or units issued under employee stock ownership plan (ESOP). + 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 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 4: 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_StockIssuedDuringPeriodSharesShareBasedCompensation Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionValue of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodValueOther Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionNumber of shares that have been repurchased during the period and have not been retired and are not held in treasury. Some state laws may govern the circumstances under which an entity may acquire its own stock and prescribe the accounting treatment therefore. This element is used when state law does not recognize treasury stock. + 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://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481004/946-505-50-2Reference 3: 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//1943274/2147483575/946-220-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(i)(2)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479886/946-10-S99-3Reference 5: 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 6: 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-S99-1Reference 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(29)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_StockRepurchasedDuringPeriodShares Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ArenaBusinessSolutionsGlobalSPCIIMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=srt_ChiefExecutiveOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_CommitteeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_ChairOfACommitteeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_BoardChairMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AwardTypeAxis=icct_RestrictedStockCompensationMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_StatementScenarioAxis=icct_TwentyTwentyServiceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_TitleOfIndividualAxis=icct_ChiefExecutiveOfficersMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 86 R76.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SEGMENT INFORMATION (Details) - USD ($) 3 Months Ended Mar. 31, 2024 Mar. 31, 2023 Total [Member] Â Â Total Revenue $ 2,723,363 $ 1,840,371 Revenues: Â Â Revenue, Percentage 100.00% 100.00% Total percent 48.00% Â Revenue Segment [Member] Â Â Revenues: Â Â Subscription Software And Services, Percentage Change 52.00% Â Professional Services And Other, Percentage Changes (6.00%) Â Subscription Software And Services $ 2,595,050 $ 1,703,815 Subscription Software And Services, Percentage 95.00% 93.00% Professional Services And Other $ 128,313 $ 136,556 Professional Services And Other, Percentage 5.00% 7.00% X - ReferencesNo definition available. + Details Name: icct_NetPercent Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NetRevenue Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ProfessionalServicesAndOtherPercentage Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ProfessionalServicesAndOtherPercentagesChange Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_RevenuePercentages Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SubscriptionSoftwareAndServicesPercentages Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SubscriptionSoftwareAndServicesPercentagesChange Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SubscriptionsSoftwareAndServices Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit 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 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480167/946-830-55-10Reference 2: 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//1943274/2147483581/946-220-45-3Reference 3: 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//1943274/2147483575/946-220-S99-1 + Details Name: us-gaap_ProfessionalFees Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RevenuesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: srt_RestatementAxis=icct_TotalMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: srt_RestatementAxis=icct_RevenueSegmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 87 R77.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATIONS (Details) - USD ($) Mar. 31, 2024 Jan. 03, 2024 Jan. 02, 2024 Jan. 01, 2024 Dec. 31, 2023 Dec. 31, 2022 Cash Â $ 12,752 $ 871 $ 0 Â Â Accounts receivable Â Â 54,259 959 Â Â Customer relationships $ 2,729,920 0 0 0 $ 2,980,412 $ 2,350,380 Acquired technology Â 678,548 1,154,870 5,299,041 Â Â Deferred revenue $ 180,712 8,700 Â Â $ 119,598 $ 13,847 Total assets acquired Â 700,000 1,210,000 5,300,000 Â Â Net assets acquired Â 700,000 1,210,000 5,300,000 Â Â Cash [Member] Â Â Â Â Â Total Consideration paid Â 0 370,000 500,000 Â Â Notes Payable [Member] Â Â Â Â Â Â Total Consideration paid Â 700,000 0 0 Â Â Common Share [Member] Â Â Â Â Â Â Total Consideration paid Â 0 0 0 Â Â Series A Preferred Stock [Member] Â Â Â Â Â Â Total Consideration paid Â $ 575,000 $ 840,000 $ 4,800,000 Â Â X - DefinitionAmount, after allowance for credit loss, of right to consideration from customer for product sold and service rendered in normal course of business. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org//1943274/2147480833/946-310-45-1Reference 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)(5)) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479440/944-210-S99-1Reference 3: 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//1943274/2147479617/946-210-S99-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 310 -Name Accounting Standards Codification -Section 45 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481058/954-310-45-1 + Details Name: us-gaap_AccountsReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionThe aggregate expected value at the end of their useful life of a major finite-lived intangible asset class acquired during the period either individually or as part of a group of assets (in either an asset acquisition or business combination). A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of a company. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 350 -SubTopic 30 -Section 50 -Paragraph 1 -Subparagraph (a)(2) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-1 + Details Name: us-gaap_AcquiredFiniteLivedIntangibleAssetResidualValue Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant 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 - 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//1943274/2147480167/946-830-55-12Reference 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//1943274/2147479440/944-210-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//1943274/2147479617/946-210-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//1943274/2147480555/946-210-45-21Reference 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//1943274/2147480555/946-210-45-20 + Details Name: us-gaap_Cash Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of 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 - DefinitionGross carrying amount before accumulated amortization as of the balance sheet date to an asset acquired in a business combination representing a favorable existing relationship with customers having a finite beneficial life. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 350 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a)(1) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482665/350-30-50-2 + Details Name: us-gaap_FiniteLivedCustomerRelationshipsGross Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionCarrying amount as of the balance sheet date of land and buildings obtained through foreclosure proceedings or defeasance in full or partial satisfaction of a debt arrangement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481990/310-10-45-3Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org//1943274/2147481962/310-10-50-11 + Details Name: us-gaap_RealEstateAcquiredThroughForeclosure Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionDescribes the maximum potential amount of consideration, undiscounted, that could be transferred under the registration payment arrangement. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 20 -Section 50 -Paragraph 1 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147482804/825-20-50-1 + Details Name: us-gaap_RegistrationPaymentArrangementMaximumPotentialConsideration Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - Details Name: us-gaap_InvestmentTypeAxis=us-gaap_CashMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PledgingPurposeAxis=icct_NotesPayableMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=icct_CommonShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesAPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 88 R78.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 BUSINESS COMBINATIONS (Details Narrative) Jan. 02, 2024 Ally Commerce Inc [Member] Â Description of note issued to the Seller (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares Teamworx LLC [Member] Â Description of note issued to the Seller (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller

$575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares Verifi Dental, Limited [Member] Â Description of note issued to the Seller (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares X - ReferencesNo definition available. + Details Name: icct_DescriptionOfNoteIssued Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_AllyCommerceIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_TeamworxLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_VerifiDentalLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 89 R79.htm IDEA: XBRL DOCUMENT v3.24.1.1.u2 SUBSEQUENT EVENTS (Details Narrative) - USD ($) 1 Months Ended 3 Months Ended 12 Months Ended May 13, 2024 May 08, 2024 Apr. 08, 2024 Apr. 05, 2024 Feb. 12, 2024 Feb. 09, 2024 Sep. 13, 2023 Apr. 29, 2024 Mar. 29, 2024 Feb. 29, 2024 Feb. 28, 2024 Feb. 26, 2024 Jan. 31, 2024 Mar. 31, 2024 Dec. 31, 2023 Number of shares issued Â Â Â Â Â Â 40,000 Â Â Â Â Â Â 100,000 100,000 Convertible Promissory Note One Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of shares issued 51,539 Â Â Â Â Â Â Â Â Â Â Â Â Â Principal amount $ 350,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date May 13, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Extended date Jul. 31, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Convertible Promissory Note Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of shares issued 28,625 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Principal amount $ 200,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date Apr. 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Extended date Jul. 31, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Purchase Agreements [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Common stock share issue the investors Â 17,034 Â Â Â Â Â Â Â Â Â 85,174 Â Â Â Convertible notes aggregate principal amount Â $ 304,700 Â Â Â Â Â Â Â Â Â $ 2,375,000 Â Â Â Conversion price Â $ 1,416 Â Â Â Â Â Â Â Â Â $ 1.84 Â Â Â Aggregate principal amount Â $ 304,700 Â Â Â Â Â Â Â Â Â $ 1,375,000 Â Â Â Aggregate gross proceeds Â $ 277,000 Â Â Â Â Â Â Â Â Â $ 1,250,000 Â Â Â Discount rate Â 10.00% Â Â Â Â Â Â Â Â Â 10.00% Â Â Â Description of agreement Â A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the â€œMaximum Percentageâ€, of shares of the Companyâ€™s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holderâ€™s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion Â Â Â Â Â Â Â Â Â Â Â Â Purchase of additional aggregate principal amount Â Â Â Â Â Â Â Â Â Â Â Â $ 1,100,000 Â Â Â Exchange for aggregate gross proceeds Â Â Â Â Â Â Â Â Â Â Â Â $ 1,000,000 Â Â Â Loans Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Payment of loan Â Â Â Â $ 300,000 Â Â Â Â Â Â Â Â Â Â Â Description of Loan agreement Â Â Â Â the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants Â Â Â Â Â Â Â Â Â Â Â Ally Commerce Inc [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Description of asset acquired Â Â Â Â Â Â Â Â Â Â Â Â As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPayâ€™s stockholders an aggregate of $4,800,000 worth of shares (the â€œStock Considerationâ€) of Companyâ€™s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares Â Â Teamworx LLC [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Description of asset acquired Â Â Â Â Â Â Â Â Â Â Â Â As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares Â Â Note payable annual interest Â Â Â Â Â Â Â Â Â Â 12.00% Â Â Â Â Â Muturity date of Note payable Â Â Â Â Â Â Â Â Â Â Feb. 29, 2024 Mar. 31, 2024 Â Â Â Â Verifi Dental, Limited [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Description of asset acquired Â Â Â Â Â Â Â Â Â Â Â Â As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares Â Â Event After Reporting Date [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Promissory note principal amount Â Â Â $ 200,000 Â Â Â $ 250,000 Â Â Â Â Â Â Â Muturity date Â Â Â Jun. 30, 2024 Â Â Â May 31, 2024 Â Â Â Â Â Â Â Interest rate Â Â Â 16.00% Â 12.00% Â 12.00% Â Â 12.00% Â Â Â Â Increase aggregate number of shares of company common stock Â Â Â Â Â Â Â Â 11,000,000 Â Â Â Â Â Â Excercise price Â Â Â Â Â Â Â Â Â $ 3.10 Â Â Â Â Â Â Convertible note principal amount Â Â Â Â Â $ 473,743 Â Â Â Â $ 5,000 Â Â Â Muturity date of convertible note Â Â Â Â Â Jun. 01, 2024 Â Â Â Â Feb. 01, 2025 Â Â Â Â Note payable converion amount Â Â Â Â Â $ 473,743 Â Â Â Â Â Â Â Â Â Â Debt Promissory Note [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date Â Â Â Jun. 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Promissory note principal amount Â Â Â $ 200,000 Â Â Â Â Â Â Â Â Â Â Interest rate Â Â Â 12.00% Â Â Â Â Â Â Â Â Â Â Â Â Debt Convertible Promissory Note [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date Â Â Apr. 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Interest rate Â Â 12.00% Â Â Â Â Â Â Â Â Â Â Â Â Â Convertible promissory note principal amount Â Â $ 200,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Description related to convertible promissory note Â Â In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50 Â Â Â Â Â Â Â Â Â Â Â Â Â Exchange amount of promissory note Â Â $ 200,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Debt Convertible Promissory Note One [Member] | Securities Purchase Agreement [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date Â Â Apr. 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Interest rate Â Â 20.00% Â Â Â Â Â Â Â Â Â Â Â Â Â Convertible promissory note principal amount Â Â $ 260,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Description related to convertible promissory note Â Â In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50 Â Â Â Â Â Â Â Â Â Â Â Â Â Exchange amount of promissory note Â Â $ 260,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Chief Executive Officer Dermott [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of option purchase Â Â Â Â Â Â Â Â Â 1,817,742 Â Â Â Â Â Â Archit Shah [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of option purchase Â Â Â Â Â Â Â Â Â 482,259 Â Â Â Â Â Â Promissory Note Member Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of shares issued 36,648 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Principal amount $ 260,000 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Muturity date Apr. 30, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â Extended date Jul. 31, 2024 Â Â Â Â Â Â Â Â Â Â Â Â Â Â David Fidanza, Chief Information Officer [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of option purchase Â Â Â Â Â Â Â Â Â 352,420 Â Â Â Â Â Â Muralidar Chakravarthi, Chief Technology Officer [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of option purchase Â Â Â Â Â Â Â Â Â 352,420 Â Â Â Â Â Â Jeffrey Stellinga, Vice President [Member] Â Â Â Â Â Â Â Â Â Â Â Â Â Â Â Number of option purchase Â Â Â Â Â Â Â Â Â 352,420 Â Â Â Â Â Â X - ReferencesNo definition available. + Details Name: icct_AggregateGrossProceeds Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_AggregatePrincipalAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ConversionPrice Namespace Prefix: icct_ Data Type: num:perShareItemType Balance Type: na Period Type: instant X - ReferencesNo definition available. + Details Name: icct_ConvertiblePromissoryNotePrincipalAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DebtInstrumentConvertibleAggregatePrincipalAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DebtInstrumentExtendedDate Namespace Prefix: icct_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DebtInstrumentValueInExcessOfPrincipal Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionOfAssetAcquired Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionOfLoanAgreement Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DescriptionRelatedToConvertiblePromissoryNote Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_DiscountRate Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ExchangeAmountOfPromissoryNote Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_MuturityDateOfConvertibledebt Namespace Prefix: icct_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_MuturityDateOfNotePayable Namespace Prefix: icct_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NotePayableAnnualInterest Namespace Prefix: icct_ Data Type: num:percentItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NotePayableConverionAmount Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_NumberOfSharescommonstockincrease Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_OptionPurchaseNumberOfShares Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_PrincipalAmountOfPromissoryNote Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_ProceedsFromExchangeForAggregateConvertibleNote Namespace Prefix: icct_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: icct_PurchaseAgreementDescription Namespace Prefix: icct_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: icct_SharesIssueToInvestorsSubscribed Namespace Prefix: icct_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionThe number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_ConversionOfStockSharesIssued1 Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe amount of the original debt being converted in a noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionOriginalDebtAmount1 Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe rate of interest that was being paid on the original debt issue that is being converted in the noncash (or part noncash) transaction. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-3Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 5 -Publisher FASB -URI https://asc.fasb.org//1943274/2147482913/230-10-50-5 + Details Name: us-gaap_DebtConversionOriginalDebtInterestRateOfDebt Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - DefinitionThe price per share of the conversion feature embedded in the debt instrument. + ReferencesReference 1: 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 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleConversionPrice1 Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItemType Balance Type: na Period Type: instant X - DefinitionThe amount by which the convertible debt's if-converted value exceeds its principle amount at the balance sheet date, regardless of whether the instrument is currently convertible. This element applies to public companies only. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 470 -SubTopic 20 -Section 50 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org//1943274/2147481139/470-20-50-5 + Details Name: us-gaap_DebtInstrumentConvertibleIfConvertedValueInExcessOfPrincipal Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit 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/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 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 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02.22(a)(2)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org//1943274/2147480566/210-10-S99-1 + Details Name: us-gaap_DebtInstrumentMaturityDate Namespace Prefix: us-gaap_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionAmount at purchase price of financing receivable purchased with credit deterioration. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 326 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org//1943274/2147479319/326-20-50-19 + Details Name: us-gaap_FinancingReceivablePurchasedWithCreditDeteriorationAmountAtPurchasePrice Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow for loan origination associated cost which is usually collected through escrow. + 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_PaymentsOfLoanCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionStated interest rate of the subordinated debt. + ReferencesNo definition available. + Details Name: us-gaap_SubordinatedBorrowingInterestRate Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_LongtermDebtTypeAxis=icct_ConvertibleSubordinatedDebtOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_LongtermDebtTypeAxis=us-gaap_ConvertibleSubordinatedDebtMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=icct_PurchaseAgreementsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_AssetsSoldUnderAgreementsToRepurchaseAxis=icct_LoansAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_AllyCommerceIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_TeamworxLlcMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionAxis=icct_VerifiDentalLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_EventAfterReportingDateMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=icct_DebtPromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=icct_DebtConvertiblePromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FinancialInstrumentAxis=icct_DebtConvertiblePromissoryNoteOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_PlanNameAxis=icct_SecuritiesPurchaseAgreementMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-

gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ChiefExecutiveOfficerMcDermottMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_ArchitShahMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_PromissoryNoteMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_DavidFidanzaChiefInformationOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_MuralidarChakravarthiChiefTechnologyOfficerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=icct_JeffreyStellingaVicePresidentMember Namespace Prefix: Data Type: na Balance Type: Period Type: EXCEL 90 Financial_Report.xlsx IDEA: XBRL DOCUMENT begin 644 Financial_Report.xlsx
M4$L#!!0 (-"+RU@'04UB@0 + 0 9&]C4')O<S]A<'!<Z(X<,O87!F+GAM M;$V/0L\O,1!$/&W9)E9Q8#7<]/0L<[-9JQZ6[(9]B8<?%OB#O'K+\#%:&%9H?XNQ*_%^*O%#-\OP>GNEI2IDX+UCA/BX!CO3G0_%.A$D!4\E^:XQ;0E&8HW"%4-*!QJFZWD<Z&E? T41.G#X,?HX/&=,GRIH7_J4SJHWA%/(O8/ZMD+DW/!(6HA[:TJ!CS]/D/H9FX@;>OUB6![B/OIY4?6=>M;C5S^Q6(L,I5+O.?U#F-.RX+7;.RN#UHB)AB3=@ %8FNXN2V_DGH@CEEYF];
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P04 M " #0B\M8F5R<(Q & "<)P $P $P 'AL+W1H M96UE+W1H96UE,2YX;6SM6EMSVC@X?N^OT'AG]FT+QC:!MK03621A'^_1S80RY8-[9)-NIL\!"SI^\Y%1^?H.'GS[BYBZ(:(E/)X M8-DOV]:[MR_>X%#BVR]*+ M41B1%G\@M MNN01.+5)#3(3/PB=AIAJ4!P"I DQEJ&&^+3&K!'@$WVWO@C(WXV(]ZMOFCU7 MH5A)VH3X$$8:XIQSYG/1;/L'I4;1]E6\W*.76!4!EQC?-*HU+,76>)7 \:V<
M/!T3$LV4"P9!AI@S M&L%&KQMUAVC2/'K^!?F<-0HACA*FNVB<5@$_9Y>PTG!Z(++9OVX?H;5,VPLCO='U!=*Y \FIS_I,C0' MHYI9";V$5FJ?JH,@H%\/N5Z>
HWEL:\4*Z">P'_T=HWPJOX@L Y M?RY]SZ7ON?0]H=*W-R-]9\'3BUO>1FY;Q/NN,=K7-"XH8U=RSTS0LS0[=R2^JVE+ZU)CA* M]+',<$X>RPP[9SR2';9WH!TU^_9==N0CI3!3ET.X&D*^
VVZG=PZ.)Z8D;D* MTU*0;\/YZ<5X&N(YV02Y?9A7;>?8T='[Y\%1L*/O/)8=QXCRHB'NH8:8S\-# MAWE[7YAGE<90-!1M;*PD+$:W8+C7\2P4X&1@+: '@Z]1 O)256 Q6\8#*Y"B M?$R,1>APYY=<7^7/1DN/;IF6U;J\I=QEM(E(YPFF8$V>KRMYEL<%5'<]56_*P MOFH]M!5.S_Y9KF4Q9Z;RWRT,"2Q;B%D2XDU=[=7GFYRN@<6M_MP6#R_7#)1P_E.^=?]%U#KG[VW>/Z;I,[2$R<=<41 71% B.5' 86%S+D4.Z2 MD 83 >LX=SFWJXPD6L_UC6'ODRWSEPVSK> U[F M$RQ#I'[!?8J*@!&K8KZZKT_Y)9P[M'OQ@2";_-;;I/;=X Q\U*M:I60K$3]+ M!WP?D@9CC%OT-%^/%&*MIK&MQMHQ#'F 6/,,H68XWX=%FAHSU8NL.8T*;T'5 M0.4_V]0-:/8--!R1!5XQF;8VH^1."CS<_N\-L,+$\$CN'MB[\!4$L#!!0 (M -"+RUCTJVTESP, . 8 >&PO=V]R:W-H965T<UL MC9=M;^HV%%,>_BI5)[4VL7EL!TA
VZU:;R\JW29MV@V\N3&4+4^4VWWWW&#\ZIXS_J5_J55I_*->Z]M;SUCD \X&\R2'\ZX!Y A%7RZ[#5UY[^M:Y?<:W.QP@Z$X4C/\VRH8N]6Y'\ZWK+D#Y T8;?SFN@)[6*U?\Q9X_E:W'T4SSA?Y&?7/#*'Q+Y'W]J\YZ;KPEN8&:]4[?V,Q5;S[9(R2QFRX*W8^7[Z*R=CDXPB+%3H.UM2?MBZPCE6[\TW(VVS8M#BDFV\L.)8N$U3S-95JM8=<6\`1,;YS^A&U(?S^:LM[Y*6TR;A1:2.SA0X-P#HM.M6!HG=%O3[?2J[K+=P0.M\
P#DH@U+U+WIG>_BD.'\>EXOUJDM@\FN:MN- A(7UNGL M$ P$F535/]/^/#P&AYF!' MCAE#!;]P2&\Q:W\R""8_]X?).FYEXD!U@T88_\WG6(D:G-(U-R[)'%2\2R_7^V&\/`>33[Q`L5WF&LVH?5VHM%
(,PH=2/F*,#Z$S:HP=B:L0[YHY;:6/*I$)/^/#P&AYF!' MCAE#!;]P2&S& :QW\R""8__D#[T<\(7[?FZV+JDT?EI/LD;V(C/:%RY)5GHHT2UY%S
M;6!)*@6KG#RK^!9AZ]5LO6O8YD(!60]JB=B3W\1G&QVN%$41O8OZM--!L/HU M5A\5>]!Q 7[@R/MGWCI2>/CRAB(0@QIB@*I,@2 I*9Y2OFFCP./7/+4"X1C6 M',-KYFB9\30EL\+":VO;<'
99PJ,YJZFN;N&YC$39B/5AOP"\6Y+YCK+N6I= M-[C>!2P:->X670/V%-P@SEW8J-*\\%G5>M;G@<0S(Q())4@ACAB?_2JX9N M3]
[!!JPL<]5"&*F35DY<[=+RHJSA8M=P@:5HDVOHM>=:.N@]3&L!S@ &H9/6 M?7A!^>$1 VP,GJ+^? 1\YWORG,"&E&L95Y2O18ZD]1PR6'_AG7[K!'J5QT^3!/*'K?]?
H!FAK7BX7H_=D3E0P/K0$ASH37,L]=+&[^E5AM*REI! M<;UE(6&9P#AB=(WM4]RXOZ.;^\)70]YA(%K9<+6OL1;H#FDR <6M_#NN:F\ MV,+H#ZGB]JV!2SZ]8&1-;J!7)8%.X/YU%P>%PB!TWF\S <$=_T3&,R6*K88V?-XP+(D,:W0P&4;"^*#PY ME/N\6%X]+(F)>5;G\[JVOMY,JT-]T[RZ&\'A&-K?]:E80VAT.X#M9ZKK1E5P
M.B^/^"OMX,)0/F[ABB:,;P#OUUJ[8\%_H+[T3?X#4$L#!!0 (-"+RUA(MF13!_ < #PB 8 >&PO=V]R:W-H965T<ULK9I_;]LX M$H: "N%/W6/@ M.8O45*&&'-[)[, K;:W&SYJ'/ W^<&O5]M\ M[J6-1\+C>PS%J=FI5MGOXC\PH3=[3JXPA\7:*'DC$_P?R6;Y'KW*1K$;<$J:ZCKW'W$CXIQ]>U]OVY-__$[$&Q]MA9@ZG^MD*ZP_-.SH\3,5SQHGG6<#=#4::KX/9?E@(*E* +KIAR]LKK=B+"\]'^(>QI-+QZ*T^?QPZRSU[2UA>Z*BFYP.]&?!GE+]!^#?P'8?=;NSV<"2M]7:I*4ZQK3Q)3)F[E'%2 BVQ'}%K
?WX4%9?;=#$]\/+F0NA='_ZU%4]D2QD;AN](!8BXH-0VKFQL9\11M!^'E+#IVP='X[@S(O6YQ1X&RH4YJPZ7&X*K\G;5-(ZOY4TT(R!NJ9:!_QM]6Z/E5P<<\$F=DD:)I;.O$77M8NJ/D@7,4QIL)V4=G+ M^(4YT%D9X6V/GY)-T3(GZAE!:8!P0J(I1:9'56ZNP2WYXVVS4UX5]"5\2OUQ)A>@,3MPQ:VS8&4:^;RJ;Q5?H%LX=H2+N:R\3^+?)44!-:M]ZZ\B$(;7?ZY[#FS%LEX]LT\+;?FJ4WK\;_OAD;%@'WX36\>A>1FBE=J3ZZ3E7Z<;4(;8<7^M2
EU'5/A9SARF4BYW)@2B#OSR@53QLUR#63?O 74$L#!!0 (-"+RUCJYA^> < &4@ 8 >&PO=V]R:W-H965T<ULK5IK]LV%/TKA#&#%*,'=+9'JQ)T*3K9\6F;:%Z>!*==/OU MNY(? BDF:2P#U0VSYU[J'%Y'4H]ZGJ[\U2*8U^%G'97(R66J_.N-FNE1%MVIQ6*U7"U*+J+EIE=%T($-A_5BW*QJE*O3+TTK[ZCELI357UO#VYFYR/<7I'*U52W*5+X>%;7 M*L_;3' =?
V^3CO9CMH&OO^^R?^K(YFGM%'75?XMF^GEQ2@ M_E!;0KS--ZWRION+7C98^2-.UXVNBFTP'!=9N?E,?VR%>^ >=P!=!M S0!V M)"#8!@#1F@#@2P+8!f*TC\&U
1WV\X=X)%Z/F_CR$0X>'N'C,- -'"K[>77^,;P/R*3M#7AQA]^/G7\[&&2VD3CJ?;8:\VP](CPP;H,8)]501=OF#XJG#5PF8PYAZL;85GS2J=JHL1]+I&U<]J-/GE M)R+P;ZYY&#)9/&2R9*!D!S/&]C/&?-DG7]2S*M?J(RJ5=DW!)IIWT>W-XWE" M)0T" <7V_%I=&T="A@-)#G&QC0L))SR4A[C$QLDHE!&F>]P!7;ZGR[UTKZM& MHVJ.FC17C8OO)ER\I>3 $?&Y5W,!81QB^P#*K0V#A09 ;K!UX"@+*
_<;,6> MK?"R_VNF@:MZFJ>2.2=7.(8EF IAL+50=\!A!E*E!U\@ D28@4#SSM&T"C:ZT\&BD>BP<+HAT.C[0P_C-0N/\+QPU@M<MA^X<JFI__CBJ$)#&D]%7:7)!QB*1+>6*&Q<I*U!'`
$?*Y5W,!81QB_MR9*!DAW(^WEC[Q5&"M(.LW2C9]M[^H:IW]VYUPS4EDE8#T&*<-FO#!:!A& MV&PY-HQ@R*S82G@JCJ1=<<4"^%J@(/E/O=DKA=7M*"V\\TFQO7$IS]I<&M]'GS3MPT@GXJ\T/GAEMCD7P:?$[EQ6JXJ^9;'Z`&T&Y3X9Q9:ZR,M^Y%V82Z2<7R!BBXY0K>
MX+>?W5W$VPJ[8!!X5K:,&%N20@\$$02:Z>"(+#W=O4H=12!MBDH=HSI)U;.\+S3V-0+9LZ3E+WM@?UDI7E;YLV[EC4S>LWJ.&.!T&=IT0=+]T3V\^9DO&CXLSO>6H]#JNR1G96CQB?!1*FR0O[7TV5O^Q^K60[KB2C\)*8*Y?AGR(2@T6=3IY,L$`:*3.E<?(4GL4RH-'3&Q*Q*5)W:9,LD@\(D^J^8QHK%8(-O^:G?5]@3>M/3.W*ZZQH%B5I]^!U&ZZM(%LZ1Y,I\^[N(8[LRNK4\#Q:2)F!BPGH
M7)\8A2(1I"3L;>KL%*?,&=6E/C;7I+;`%[+3WT85YBRV,Q0KC(F3+0MKDB(WTGJIOLXH2;M:"DZUYZH]Z]4'-R<6T?M6:%TJA%F0;'-E_UKDK/QEH8VDEF]U&<8R]0&H2[Y4(&6L;E'"UQ=E6%Q*Y+UNIR-;9%R%9J\]&QA$JPF$&\>Q1J9Y%X`X2TW*%YYQ+%(Q.2W;BG1L'2WRGP`Y;NBVT8+IRP=E!2$P_&3&J5IU(!H]Y8#9*BWD2J%
_;G\4&=B*@O]TP=;2#K6Y'6W=7@8&:#H[EV)2O8V6<0-V[9]L['*6?0K:4B"W5]VT.*D!(YN!MQ:1BYKW]G$*>Z9VZ+Y&G1CYUE8Z>+\FJBB6T%JR7[JB2P:/X)7,MGHU"!]X0"I2O!=B8EW0K#_]4<K5:]$F*=]Y!];]D;)M4:3T\AQK]^X(F7D%:.`CJH"EG&3?[+4<QD$$?%N0QY4X!U$T?H4X!-/%*5-QW(H->0G$9^A@IP^.I#8\J^%AG
<$J^UFA\8X"I$J^U$IF.)TZYN\+^SU!.&H:[5@DF_2DJJ6K44'C_=?3,]\UQ^BE9VO.$DD,(]\A+/R/9*-KH@^OSQ*GE<R,QZ;Q?D/K^IQ\>[4+ZNM1IJ\]+1%Z>KB]>`

5:",.0T,* M Q^8E:Y*;;YUG#OXD=/VL=\C\=%19Z$9,N43,7S6>)S3!/O*;C9L1&(+%-4R M;<'3R.@*HI K4"@!"0U62^X!K^FCI=Q=V!IQ$74JFVM$@J6[$&6/!@V$?38 M-[3RY!*2@ M2HI9
(T::;KXLFDPE?C(<1O?(Z#27,4&(2LDG2]<,\@9LPI.P M98F1N&K&)-"O@-FT^BI:?0465_C7;JZ[%5XJJQ);TTA(?B(VP)?+]^OQ<'(R M&TY?/1^A3X7,\V9R(DF'U!9-];*L+NLTD'
1TIF.*52+HM)ZPGF4E:;.: 38 M['0V&VH7%1DWURKFNE!]L:)#M$QF##H MGD4=:\1-I\@7[FO7!M_3T?65PHJ3#HTP(E#6!C=V&7 UW*#Q@(@ CYIBYH; M14;2*!F^IP^IP3GQLR7.-EGK>ZP M,%VY4"
IB0%WM6LHZJHVUEI_;OMY,T6_?MO8E*9Y2D4(L^4)< MRGWG"T,6VQ>8;;]4^;I^0]=C7E7YJO[XS!,Q$R1 _/\B%W&[^2(OL'N-W.7_ M 5!+ P04 " #0B\M8>EO#H%4(!1%@@ 'AL+W+W=O]L6RQ$;?S^D&3]?.?\?0%)U]<C+,*12:X!S[
[ID[]XV^?7,&C!OL%JL62@,KP\I'[<K*J=X\(M0SIOCZ+\#\QHI7&/W\C>11C|.'%JCXQ\^]@(T7CJ+*'Z9%6_/+*`F9\YP\SUK\%HA9XW\(C\`~`U%C\`6JTUJWFL=?...
...

]>]XRAWC"]H,G5.VC%+\W_!8GH, M7*>]/X'+JPR-Y=LH^#IGD$FL"EDW.TC(YVFNT?PL:;#RI83'<_-U_]G^W.&: ME(Q;*IE"]0*M1:%PMZUZO_ZOKWOC%X*YY>MF*Z+S5L&K7 T+YP+K9?
R$#W%OG\/U!+ P04 " #0B\M89D>O MN%%$(K*0 & 'AL+W=O*E&3YVKT[MV[L/ZX?$-LDZK,NI4I'0Y5+IKR;EW,)KGDESU4BMG5^T6B9.>!:SU-)
Z_IRSF9\S.V7^9/&7ZT*)1$YET8H"9I/KQK#\&+4I?5N MP3\$7YK:=R!+)DI]I1]WR56C30KQC,>6$!A^O/ 1SS("0C7^*# ;U98D6/]> MHG]TMJ,M$V;X2&6_B\2F5XU! Q(^98O,/JOEK[RPIT=XL
M&*OR0A@UR(7TG^RU\$--8-#>(Q 5 M'W"G0*@8XSU&OFS/K ++N^U&H)FE8C M&GUQOG'2:(V0%,6Q3@K4,Y>WWP9WSWKR_N7L8?KY[?(#APP=XOAT-
MG^X^#W^[^Z<;O&Q9W(Z$6G$!?>.AHSW0';A7TJ8&;F7"DQWRH\R870 H(5V M5L9&I;$WT4'$>Z:;T D#B-I1=Y="A\4_\+@2[QQ0IU/YON/P.C_"]QZZNQN: MZE1>ZA]#_GA<.0N]6O-.$
M[]X2'B4,%S-,0XAZ/NX!/&8)B)'2')A,X..G^Q'$2KHR:'D"-N5PLS"HBC$P M4OE$2$85*\#,MFE-VBSTBW@1<@;, (-EJK+L#=12(HA93(Q(!-954%.W1Q.& M!N9,6QK8OX=7)V5RABC"&I
LYV"5WW.DI,3Z"7<2FP2QECF64D.),&5+C #"< MT,S//PVBJ/U^Y->[7^'[T\!)X>(YDV\T&)Z]-Q!S;<54Q.@3 A8R5GJNM$>; M:_4B,*-YB]<&XZ?A2?
$G\5RZ9;KA,F8>^9]:8Z;\&DX?,+08T%UOC:0DPW(I[KF=(C>%,E:KE6\[L4ZC)K8$QUI! M;>D.0Y'(&$ZIY"^8+F17O7@5CXY5;?"%8\.[$EOA[>*]KU"M%>JG:LY96Q9L MH/89_W''=OK$8
E#9>$%K>(;[/"E=4[>,&0MIA^::'C-DCW>/2GT6$T_>IA* MDYEFKJ MBH+$MTS%AV[8+_#P)Q(#_0]/&9,5O%M!(Q7LA@O732"C5ZKO)&]% M6^.>GESG)0/1)X4C4LQD%R_D+Y].25V7QT111P;
<=X%)M[ZYR)$# HF#%/HF M^;#D3'%SF/DVH=BE$-C,J%K)AK:PIN<_-3;?^ L[_Q:6?KC'$M%?(JMK5K26LOHB99P
MRT3FG\NK#N\;=A?.JVM:P_T7GH87Z[@;5?[X-_5^P\D+>,;2GQ<$WEGV3_I!MX\RO7,X1:DU!5*>N6Z#+FS034[8.0J/ M"U@S#81!;W >G'=#E/2SR ^SJG%AT#^/@LY9%*==W[?
4PO)J&GOBJ$>ZCM?% M+/+"%'YQ%1-/3R+&B:BP[1OKRV>>-QPZ9YT@C/HDY]<7T:P]HOFK+6Z'I,)# MPZ ;]-Q&G]U!8,UK!5%VQ<3GDH.A[-UX.G:"LT$4A.>A9I#7_=S+4.9 V5?%?75&&
(PGHMTQ:3S7G#6[E=.6(VL-MJ5 M7]0J8F^=\:+US5Q'90Z\(KTW3K'857!L+A3#,8[$XF+EVM^\J*9]@EOJ-C4 M;2LP7.=MW^"$&KY8V-,+&+J>#4;,I"5KK:93]@DUSXBX8HXYA7<0GB'IHF!P
M?N9EZF1#O3\JC84L@:?2CU43"2=A%/3ZY\$@;&-X/FG7(&H5?>T0XW9B_LJ1FG4Z@XL$3E:BIW#KZQ^JO;M8;MOD-MF&?H?.H'YQ MG8M5C=[5'6X6K]5B*O<'GQ(7*N+$SQ4%?CW4GILM?
B*;1:>4OA:U>@71]QW M$.$IMBH"A'SGND=%):F-N8XU)^Q0[,)F;[4PK [).-,CB%WW4?_&M4[4A/O; MYT^WS\>+G.-%SO$BYWB1<[S(.5[D"']RCA)%SO,@Y7N3\
MGU_D'*]OCM,_T3*#',SY%T7;SK-< [5_-\S^LFKNWVR;*6I6[KREG:#$MP/FIPAI4_* - MJO&PO=V]R:W-H M965T&UL[7WY=]O&M?" _@N/7KY]T#BE3E"4KSG*.+#NMVB3V ML^+F]4>0&
(JH08#%(IGOKW]WG;D#@+*<-%WU0QR*!&:Y<^?NRU=W5?VA63O7 M)A\W1=E_63=MML73Y\VR[7;I,U1M74E_+*JZDW:PI_US=-F6[LTHY54FM5M]_>3B^,7E,WR>'OA3[NX:
M\SG!G2RJZ@/^<95]_62&"W*%6[8X0@K_NW67KBAP(%C&7V7,)WY*?-%^UM&_MI;W#7A9IXRZKXJ<\:]=?/SE_DF1NE79%^ZZZ^[V3_9SB>,NJ:.C?Y(Z??7;R M)%EV35MMY&58P28O^?
_I1X&#>>%\MN>%N;PP?^@+)_+""6V45T;;>I6VZ3=? MU=5=4N/3,!I^(-C0V[";O,13O&YK^#6']]IOKM]__W%NS\G;[Y-KJ]^]V5
MMU>7%S_\F%Q<7KYY_\./5S_\+GG[YKNKRZO7UU\];6$^?.OI4L9^R6//]XQ] MDGQ?E>VZ25Z7F.^'U:'R4GQY-D/IL_ M&UO0_:^_#SV,_&Q\;_Z+9IDOW]1.XWHVK;]V3 M;W[[7\=GLR_'-
OXW&BP"PS,/AF?WC?X+P7#_V/.CI#?\GM%?7R5-TI5IE^6MRY)E!7A9-O.IE9=IN7-%:=P=,.KGJ[IK^[LL61MW4.@VP+UR0W MKG1U6A0[_-
UM6WZWA;6\+VGN:YR'5GNQ<76^3).#W_[7^7P^^_)W%Q=OZ>/Q MEX<)T'EXL84G-F.1>-U7XOC=G('E#",JH:3^\HN:!EP,=B-\&W=DE6P8Y:W4P".Q.XQN!74,#^ MW=(U#;!3FBU-
$.T*!T#:6I2$184%;*LFQV\GL)0&F!>M&;A\S3N8X*:7;;-. M5L"QFZ/DBM&HVN:EC+5)2V#8"%9:]L_$=KO)-/L+L"[Z?H+OP;TB(!?)4CEC M6.VRJVO\MDQ;./Q)H0S._@K?PV70#=(1I4P(G2 MQ<S
P2U8P>;4H\ANYZUGGX+PS^%90M*U30&B V*9A M\%TR8B0H'B-0]1"A#=KR'0-J4Z-WSK ?[CP J@=(UK!% (AU5=;1@=@0(M'R#RG"[R(F]W"-:ED$]=,@%WDWY 8/^URY$$*K32'>,BDI4-
3PY[.H*CU L. M$BYN!YADPU<]@S'2Y8[/#[A?V,QB)^"'(T:*[&[3HN-[16_>X"<\@VW:M 0[MOL= MD-$FN7-(>7A?[J-0'%@)# .$Q,'P0/N7=
(]S/G"LAW#MZ$DZ8#RRN@:&YBL(:%@;PVN*)HT<"ERU>P4X\?BA@3.&_=NW"]3R'O M)MTQ3>.AB'WH(),D[U/A:(-A,_EF6U>W_IP+4>*(52FF@HH)Y)1I Q!@6# L M"LE!322UJ6"C*
XU*"EDQ*E*"T-::NUN83YBE[=YU36(MS J7')0D;*PVV9\ MN_$M7P,RA8O+D@%R>/KCDY##K6UAVQ_I?5C(;TZ>3V9?/$\ L?JT%8;^S?%L M/IF='0_HX@E(L-6JO4,XO(+M%=66;O)EU0AKNUC*.?
OG["XB.M3H$YD9:8DC M382!,_@;IN'R5'@-]I.!0-@D0M#]#\@RJQ'@WW[IY@--!7<(OCH/@(JEX E M<)UJED3ZDMO%)6[7RQ?GI]/G);$([Z."5L*]WP*@)=+AM PRZ&>&7+5"5D@1]
M.$(GV\'WD2$1"T])7D%ZP@=KP6%?"C^ ,++-L&SK '3&?*H">6 31.\8G6% M]*=$@E&Z52Z'0QP7L,BL8IEN\S8M\O]5B<,BG"?0&=.@UBW79554-TB&DQ5< MA%SN.\FC) E'T-ZD]0>'"#N
>'*7(O5-EW@5%@[>=*T"X=;)II4->&4@>_" MBH7JL&PXP!NY%P7?<1EL/TUQ4>()%DO8<;P9+].R/:9Z!DCPOT"?,#3Q)A M]GTXQX>F3Z9Z;Y"N)XNN0;;8("HO@* Q6\''-
BC@XVQH+\J0NRHG(F2KJ[^(ME,/D'FE0V3%90& K.$7=0Y&?9$ XY'S3;1+DP(728^!5*5]>IJC(ZM0B\MX2 M)%%00SD*3N>[JKR9?@?B%] X$MR&+^KJNPN!US<2P4*?*^@]U)^;X\"B%0[
M;Y12X^4\.9M-0? \.9V EHR2=@NZSMLB%6"\!HC*C;R"B?.:#QM$L[P!"1WV M">-\%Z:79>]=Z8WN1:Y26M[D),/M738M\A2HQY5_NDF(OQY_&4"#P[TASO]. M3@L$R^JF9-3]R;'V>(8:.1HW
6>Z>LGJMAYO2G^-4/(! 7_QL &/CY+7R!CK MJ@3FC3:(99UO6:56E)TCU00&2/O]$U"B%0G@>$#)ZXN7\'A)-\[DMD HD2Y M_,N@ [PNE_5NJ^SL]U=O+RX(\$6.)WB-*AG<5!!OB^04;C]A\MS?
+AWM?X)9)8^)L X0"?G^A$O0=(OPXH(,,)T7K\)-13(DH[&=X_CL M2UR/"$Z'H+IDKF ,4'C6?*)X<4%Z(N%!KA!2]Q(NVK(EX?XHF1]:N-X:N/ZB M/1#$?MG*3@[WG.K?%K9[5MI\SE*?'8ZBU]*C%W-
,@V*_=]_BU6?'AHT3SL0 M6.'<6>/!E><%#9<64Y #7?+'MU=)!B/*(H$B=3GIOUG:K!=56F=BQ6A2%'?I M'=SVVA5;I&@@$K.^[=(-Z$Q>UP$Z3P++NLNR C2V"Q&Q<1W,>-_BFA']OW=M
MC6M%)XL"316'8(T2@.!2;NITN\8WY15^+0&Z2+(LTWX \<_%N MDJ#+*.L*U?-@C;"RL\,^)?B7N>5[N8SGV*B*ZTL-SV.4F#%FK\S[YH0+Z,3M^ M/IU],?"Z]",A-&FGN7(%9^*9A4(42G;IN1H?=
U:9;U"5JMW(D MO,(!ILS?YK,O?ZRV0(O/9F=J_L4] ZQONIP734P3=HQR"&AMMV[:M&[;AR6= MDH":D!FPJDB7))"B">&9/85/PT:>UNT(I4@7H$\1\R[(5@$3LHEQ7Y!H4L MEY0=P 14-
:^J3[T"N\U=CT>.3H?#PY"BHQ*>HAB=DE7,6)<9 W#;"6Z[4:K M?=L'K'R1' "K Y2&S:QV$5H=-(>!AF)K+VDSAIKDYCS=3!X M$VB]E_Z92@_:E*V(+8EPX> BJ+FN<203?ZC$J2#YX7P7< 9-#?)
^0.U2Q M#U 'AYV2# _;@O-L8*AFA!,^''Z]W,0F]&.3WK3(.%'MV,EF47#T:LI6&(*@=8OWB2EX M?#J"$H+B>R"2-V33!?*,*@QB3I,#"J#P \SA+UUV@URB9_L$18U\-480)DL2 MV7'8&L:
XCF\$9@5,[;^,83''_:$R@I>9D;RL%!?!Z M5,N<@=#8V_0;K@M]G);9+.' ,@5V5\; M=<:TNZT(0^K>L:R.\<&3 ZT3_*[&I&@*CIZ8!QR#1ICLZ &60J?TR5:H9$5Q1\C M71ACK=)K9INPB&#/+TD*@SV
!OAC_+93Y93/A!$"ELP.6N!O#B%B114%C\(% MG8;+-5D!%%KO(2 T$+S+V?3!"[?_MLO&:G;G(>G%JE)'(&[%P[!R^'RJP6P6(MS,# OW&52(!X,9<.">=)])FBSO.,9[+NZ0\D,8B?^0B]3P]U&L'JX,-
\@FPX MO;E!*F@6*%;NX GTW\/:?C.?G'YQ.IF=SL0^.GD^.YF<'Y^2L6_K12'\L:S* MZ9Y1CN?GDY/C$QGCY$QR>GH6CQ#Y1\9,<#E_39;N"JV^=!Q[V*M!RL@X9VG9 MBW =293^.=
<.+LY]URX21*]C78]7,8%-U1E^/?%XCC[UO$8_:ZVVY*3\K?I M9OLEN[Q0X:1M";;"IXAUH=Z#TD/Q "K0I&-Z3J@EJ?V#"I[E28F M^*%:ZJ%V6[R/:[G :'%W:$("&I*Y+2(??$O/L'I5;
[QX1RZ]8L>&;6;'Y!3W M=RAOO)\].TK> & #:1B<2': M\4M63MP4>>LV2"O0NDV&T-H)C\+]H((QZ3'%@284$1IVZP%9N J9=P\.@K*#C$F]CT=/V@CJ%X*A*-EX>H4EL*' 2 M;. N*PW?1[_E-
HYJGD")Q:.TR(M"[S =()[D#N2%#?Q'(LL6I2[:TY@. 'L@ M8[^XH-3U@P1",-<36B2)>Q5'6@ =%5P-?_/W$)">B&S55+'(LH"YC_XT&!;# M/(B0Q3MB]^H#JR"&9N0U7;;DFU$R2-8$$5CW#;)Q
E(/,UPP,RX==)\TW:#/ M#O&=7:_V-K#'X0;9#'F56P1]8>.6X!N]_^BS=NT=1OS8I>%SNORJ)AQ02F2H M@!5\ 72@_K$RX073"BE*6C*O[_O<44AT68(,K3&Q,)(+^]:(%]@S3!,R(6 OP.!*7Z
M)A;/8*(_B%*AGN6NX4=B?6S_3($@>GF>5!CT]P3@\^J%BM5N0(D,.VKQ1 M%_TK_1B,C1;%: \C'[)@KUB2_J*X:].#&H(>=85T1/ MQ'>]=P:-1!HKT"CT%B:,ASR!O"-5E>64-,@$V&(9% NDFG6^Z
S)V14$L:! M1(G&,I$)/!R\2$[G!DF9RZ(%,&UEN0[M3'[;#1D"2:7H-GZ=:C4((TSO*"#> MSQ8=-N +V1$/YH=,27"LL=]AYKP1##>0*%_Z)AD[NG/&YX$)'=]&\/0_#L2 MNU%XPX/P4?
84@Q"Y5:/V&OYA"S=J Z3MBUZ(DJ=@7_O+A"-7^"3E'!2HXFW* M7(%$[%57K$#X\%YR%,C8WI-2J%6):6D'\4ZYPR-N=R,/U)T @WW?:/ 9W="= MQL?TM,)85#R2.!(?#7$/A(@RA+!'//$M]I+($IJV2-
SXR M=2BH5<:2^HF%,(5D0J,:^\S),R!E0)UQ1(:!_29$:_B9$(N9G'D-A2WY&0I) M#:G5MS[&1*,_)"@V##TQQAR)']A4 1- 5]^(AP#)D_!0Q&8=5Z@SQ5+"9]$8 M580+<1+#
[9"V_9OY['PR.S\5C7@.*O:S\\\)!&6=_J2O1%\$YP7%8@+CNF6(M7%$8.1_"7A],%I[/S?-[//SGQZ=*J,-$#+;?NPQ#%X5B3[P+@\QSC;UW-O \ M751=.VH/J<@VZH>G3!&F.M M."XAO< Z-
&9FN:.@29A1570@H82G* YD;J%!-:IB 358?HBWR3$VN;OK2XY# M,7_G]2X,R<@0G??M2(4?'S7)H<"*;6R]C@[%ZEH^BG==-4;JB((&A3Y)T&O" M67IIR]'M)&:(A\K_C?
QZRURYL8Y1ISE9/06S5]MSV)BIY?)*"-BAXJ3&861 MLGY:U7B!*XFX)$,\W31"(=1-F#$@RDPX=PWJ4UB(AX@YNF"V*- M(AG'QY>N%QZ/#Z<2^(E&6@: (7NLMT-<$%E2+__\1,^2MZ:C
\Y5KQ7/K*9 MK3CJ?63SF[J5,ALWK":14>1K!R?8!\7PQ)8%2FVL032Z3_*[4<<00 @M]_Z M>VS)ZT\(R%AB6^4J7L8S:.2] MS9OJS9#A##7-L)
(9)F@(U@YXE^EG"C&]'V(\D?">.1F]31*QCIDJN2#/%*: MCZ<+*38JK>L%=1]=0;D,D.:/PDVKZX&)L/V?&N4\K>!]!;> MA=ZDI;BA+\.B#2A)UQ+U&N@P(;3B^MMKGSQ'D3X<+TC0QM7
Q<[RHD,6 (]Z M+4?]RZ3(,[=5*%N @$IWH7D['/S!^ /VHC42("<8=G MLW#+M&O\<,-C.F3S&&VQ:"ICDAUN1-9B)\K3J.E$!##)3^2\W4?F:%X39HK M'!I%QR-
["OJ9WKRT6!0.WHNZKTXJTWH;I8C MGCO* 5!S82P7!6Y)1A&8 %_F@/[QF?PL+ VZ,F6]$UZMO06C2.^,E-'SBB,\ M&=B$$7:1_:$H^9/G6B:M@9XV&0\T7$[H$9+J:!34J@,< \1UDYH@(AJZ
MBAL#=[Y$8B.=9'HBPD$?,U&9-78^O'3,ZN'MN^7-P#.P!)QU>KK/>L9* TL*7:);J00 M<463> %K)<=I4CKH[*A8(U%W]D-15%BR@%9].:N16 ;(/) Z1!V-Z. $: M+>HLT(PL"/1PM***2=MGJ)((I
H3!EXP(T0:FS%-HNL=K0 I.M!?MHP$ZL4* M?J6N<%D^*8)(3"B"3(CHTM-(KM!WUP@Z:3^=TZN%\/9/;!;\GH5A#V0I0(P M8H8,@5MWI)ML^IL,S!Z]XU-J@>^X^RB&5(\V?.Z>5JF0Z:SNQ6>B?
@/RE3CB M'>AV[R=0^C4);%G4$_@=)2_ITI/$/9]-,5OP%<[#@=9AG)#G\V8[M)"9BWT#%RDPRL@P54UY>?NN5 T-08\O%R/8E!*$9&;LA"U#^D4,^683GB 2! ML??)36&:*9RJVXE4Q]:$8&)2SXH(
+$1@IA$SQ A9A=,^8L,)0@BV*]G$W8_MD3\V"CJA' $O;^_494W\D-15%BR@%9].:N16 ;(/) Z1!V-Z. $: M+>HLT(PL"/1PM***2=MGJ)((I
T8S%Z8@Q8AG_MVCWV(&_VV@?@D"3QLDB7'Z;7RW6%S#6(L12G'E0DU[!)QV$44B^6D)77*](M($O+(*'/Q0?HTO$*1W!9^/]M4K4/?9>>3Q:6P9P!X_.7ZW2 4<:_U(^%.- (M*(7?
82_&P4!9HAHN"(W9Y5@&Y!3G]*?1@BDGWE"AT)N<32Z9I.-+Z1 ?J^+U MM@@LK-KA$LW8K.BK #((D27*+<: E(KLX]""]@CT?^P*L[&W&8BAOJ;"GD.3 M<[X![:E51VN$TX, FGMP==)S-
HL_7C:F_G491V;&?!8S>OSRSUK%4?*=(\-# MY#/+*HK7,)E'9]/9?*+/[DLM,DKXM5CV0$:7W")B,FRN0WWWYKUGKYR2;@TN](4UNXS[4$@9 M2'Q[+OG@=G&])7+TX6#L2J[1[V'X7FQ
C./9LMC.K5><34>.5RC:K=>1]$O) M.PB1D@T@3)'6'A$^?U[A//?.ZT-YN!Z&0%&M_KQELOO73D(:!-DI9,_2]P?L M(47\5N*V%4?1.D M>V(1L)@I@_C-MBK/6237BX-Z4L%_]?N1F^ RXZF?
$Z!RC%&E"->MQR4 M0P38W0F$O?E<> ?=6YR,2+?*;'07&HIZ4+O-5,!F[/N"(:AUTO$+OM/MED/S M6H*>MSCI5GYBM>@U?+T^P&\R'BTUZ3M5,70E7!IUK^(>Y,:B5:6O(O"@Y%.)
MT9QC80(>H1G/XAE'UJ)VHQ@&»-.)^JJ",20"0 ML!.P LA6X*QR5S-;#V)$KNT\Q,UN*,I(G6[8066RY3,IZ+=08OMT$0[66$%*+ MH8]K5 -#!EJQIM==ABH@/0YLL[KLIV.B-@++TX)8<9;TO*5?\ $GOX?
@3EQ2" M+/?$V,D]ASR?G4X>LEX;93-6Y,2J&;: BY!%I"%A?;UH&H+]0>Y37O/45.?P M*7$'X5I%SPT*>AP.G3B@J6Y@B&"#6QBO3D1'.=[!1T4:;<#@M=F?I\0'>2[I MK1\UWE7DC3-4(B&K%&F
M;J@:UA==*VEE:@QM71.\:J$B2\HB4"MDKNBQ!9_CV6=4[,8+0.Q%86?.;;QK M:!S7(GI,L9'D_N/4;>\J!"KA:[7D R< .]4'B]$*.X$"2)9K:4ZVE.CMZ&"L
M5!Z^Y:=B'7/TX#6&WBBK(S6G[JDRA/+.X&6N.(421LN1P.I<&=U[CX"F<44N M#VR]_WWCWJE%"_)Z$%V:SCW-V7RAQ00I=XE4M.F%Y9JM!+22(Y/]L1E$!^< M?
QD/+_$>)_.SPQ?)]XQ[*O;%3U;[XCT.J.X/#" E#TSX@JE=X*-X%3 IJ\0N5'DA;S;)B>0TGWY>O+[SSM-@>?)?B+"5 L/9*1 MV!N&>E?'QAF<[F]+? M&-0'
KD(8:98L3+'JK\$XR5/+2E#K+1R5U&E91)*1#9:/B6;MM5T@U8Z%+]) M50Z.!TE81-VA6JVFL48H$
R1BFI'ZLI51Q&NP;+2:,VP4@_11EI]AYTGZ_>LR!J1J(&]4N^B9+.GH2V\OI'T#PH;2)CUN'C5QZF M1C"]0Z& HW*X$JHYEGBQ=ZBM(GE=14=743$0NC6#LG8:KUQ65([,U;XN)+PZ
MP>-!FEQPV 2I9D=4_)72LZ[8?FWDIK=U55:=B*88RLT$Z0J3EV^Y'%<@6Z3P MB@V<2=;\9#I[N/=KAVG*+WSKNLIEC-#"0\^\[=T#?3!5R:26"/CSF>'1YHV M\N/::
(2]2BA2&U/\Y#1L(\.& &4E#Z*FA'0@+2?@RC6>9C82U&Q+.L0>VV&, MEYD1EZ;)QV8$79L/1S>!LU@VNRYV45X.L8DWK[Z?D(4PY(5B: /IE3H@1RHO M=B.
F'CCL;&_>QF%QVP,/@35 #):SX$G08XG6XC$I.(0V]2MRJ17Z6GT_G=Q'$H>4*#$@Z26L=*L MW4_E#[8J"XY.P03%(;X> =%IDS\#R3=TZ,VRK>XA0_OMLT;Y"^91)EEGGF0%
M"B24RAEY"RA0I$U>P&^9SZ]X1U#:0:V^?GWIKY$95A:#(+R6L%D9[HIL8>0, M#P3/B(^G'Z"-Z YM'1CVX3AJDVZ$MUK91?(I!YRGR7U)S51WX#ENZR,O3$I,
MM!>@GM5M*J4(TM:;Q@W-(S-BOY5!'7_S1XRJ!$G#7,BCY'5&[B(R3I?Y .^ M[BT_+ ;$O%RK<'O(89Y%?J%H6GB6M+AE&Y*=>D5I;/+3:*%ZFR42%<<"'/67
M_5.\\@N/>!&VP7)#.*CEBA-%#)]MJ#NL2N6 ?@@3+606.-G/LDQED:&I/S41 M:&R\]< *V*6AFOV@,5-6/&I?448AJN0+/AIP^5] L!]$94/+ 1:[*9?,IF19 MO,LM8^K54ZF-?
Q77VK%E?,VUB_E-W%@% ME+,BU>)B(@>U:Q?,:?O*Y]RM*RI<"<\1N^&P89G3@)=\;N*DT QEI2M M,=_E0%TRU#3? PC8F11(3EQ DV4.L;A85#"%^=&,GTNQ-$P4EF(T-)](85H:
M)42$C:!M"#,2/Z?Z#_3V#3KJ8(2*=I#(ZV6WP=OM)=OHFGSZGH]@(QDQ^4A[M9GCBS(+2-?[!("V6#\4?+R/.2U&';V/3BHC4,FHVJ>%K^)VMC%=R6AAZ OC7'
M$:H=+E2S,O19W6>LHPWJ.<>V+RVXEL6>+%(]J #5;#)_?C8YF\U[S1/L(&M) M"E^*(Q#I*,6CB>Z#Y@/LAT?@$[>O/,"3 -^8G9Q/GI^>3D[/GDB_/3
M\>A9@+U.X8A!H13W6R4A4MZ4<+9>0&/W1<(JG* $.YD9$$+S:U4)RVR?N'N,4"X)%2(N/Y"O@6KD5, M'>I[- 1$$8AN)KVD943I?E YW9VF 017&A)IRG#UU1@K3KPPI\XN60K)(M0H
MJ+84\Y4&"_D#IZ\YB*OVY>D@(;3NRY=+@2+=2T_X=)9?LEY\:^9LGYL\SI9K8+D4^;!/K MN)+6HHXB-+& BD(PD\)[428-.]2H.E"Q&XWNE'Q^JFT$(AN' +8BWP6'#=LK
MW,>\Y14>?)OG7KFI):>(J@-I35O8JI:;(H;L,QG^T*!J, M."B0Q"7'%@J'7O1%N7@P?[7 .B_B *>]R2 GO4%%4M&Y>)-_)+-/DS>!M,690 MGD9O3Y1\X'G2S]MA<)
['902PXD+545T\O1SPN^8:)6Y9A-P?8_7<$'*K@($%X MXUL? &S2@V\,OX>,I\"*W.8\R40/E.WB%,(:3^=?,BAT#U0I()_O+19[J!95 M+382G$8!3^"E*&.F)<_8-06G3.:"ZK%T%B8W-
VW%@ZT4<\97=G&3V5+ MP8F (!8(/60*%@]X68-D4]AP%L7%&QL'*]] M M.+(FPL"=M8NAUDZ7U-(*-ZP^-MD;/M!3*U3;*ZMRX((=2Y&6KE'&IVE#
M6DIJV%F&XKK[S0VAF":'7L*JQ-@P&5U,\/F&>!<^W6&C'RF41/V&?"T0J05: M[UV]9MO]4II730^B'2QLP A(ZH& MW0XU/RU41D5K*G^{D}YJEK#U-08^>:P4(^+E5V/V
PV#H#H8(294XSKC>!D, M4X\0[2R3L3Z/YLMMNO,!!9R5)]\\H!,:QGI7U0<3;=7VDO1&5\@,;*#%:R&K M^<3VZ2.^#4 WD,?6EBQLYIB!!RQP2C&4W.X2^Y$UZ]@EI=5<&I)
/!LH$C0 MS TN;* #)*:PJ)D/)@%/@IT.>38UR(+YKZG%1'&8CJ>2A%#GFE>$:3.[AOG:E M]%SHNMGZ%-P8='FK=:1?FF=C ^$B+3\TDIKF<[[(8R!)OZ\<&>=,8Z7+JL;]
M$R)W6P3J;^:GL\EL-AO/^PY!*NS]E2 8DA.6ZX!4>))!C6LU8HPB/B10!ZOJ M&TLF->Y<:6=DC*+@Q3YVFGWL-/OOUVFVBDJ:_QMTEHTW]*MUE[US X1-97VC M6++SGITB^7P
CXN+-;ZULI1IVHAVYM#7T84??*[%&LM\1A[;OMS$V&-B#3$R M[@C9 3RE?M4RBYM;!L^"8?NF1UC4%E,CTWU6B>G7)^"3 VUK6Q"W25U:N M)6J+(RZ:JK@:=V M-;.85?Z1,\
(/GN$E>BXOJ=VLD<*WU*)!E+O0DR&/"FX/#=CBT@CE01^;"O_[M-A76?J.?UTP8J>IC,^''9L*/S83O;28\'6LC_D'-,?A=';?&0.(_$N MXQ+]BV;#O[!#\;A0T/]V_N*Q_
_LO]P\JLT/(Z[;N+OU*HXV@$&Z\L..*_F M7ZV%\=]O;X^-CA\;'3\V.GYL=/S8Z/BQT?%CH'^1L?CC8[VS**<<"TN[LG MV-Q3=-2>@$;W6VJ.=DNF=J:P?U2T9W_B,;LD_V2#7?
JCAS^F1_+?KU3KF;/W/ M:9',U:O_:5HB]Y:SIP7R/[!C\"-R_CK(^=@Q^;%C\F/'Y+]KQV0_O'/S^=3;Z82U;-_/C MR?-G@_[QC]V?'[L_/W9_%BQ][[\/WYL?OS?
UCWVYM;MOG7 M[_>\?]J?T>'Y7[FQ\]GQLQ 8>#H_G9R>G'C1D>N.?%K0_LC\$KC5&+Q7[RS<_+8 MVODS6COOE3H&9_D]$OEOT]L*K_ /HGH?
&'7O^V]_\&%68@FO<60>K6D[(<= M@0RO*513(P/TV'B^2DO$GT(SZ>]1!Y,A>/;.U]X8_2.)AJSY#JIGFJF;K.&ADX*2IE!NJ_H M)4#!Y,WF;6P4(G&E1#3"6:,8+[3?-
Q0P3%BH&5Y[IM!(I] M9A,-G]VW'A/FU2+;'(F=+WOEFFH A(W">/2HVS,9TZJ1X0I8"'&QX;@PX;@=##3ER2U(NESY+^4>LKCB;\X^Y3EW*5] M0_-
<1\V\SX_/)_$$4T$*^^61/KM'2]4Z<.H+H4W?4=G\H#)&QI(]6"82&_K; M2,B4#O(TU"16L6\04E.N1!^9C$AJO=,. U&CTYQB;R+H*)L+^>N;;5'MG#.E MZCGUU0?
L>#.>M""KRNG@I5NI]:47^:+\C(%,!?Z1E) &JTPM+Z4T9)-UX3. MA28*(@IS1B\70+80-LVF$+3+U^!^>&Z^OO\VV1Q+X0@27
M]];*D9'[GPHB"@65XDJ8ZH_1=&UUPR8-;^@4:XDY%%8%UZ;.ETZ(B;OZ\ XYA.TFSQ"7I+J0<+A99 /O.D=@?"3N@ B=.QWM=57U=PVYAWK
M>>'&_0\C8]V1+N<72B&4&"*Z8'J#O/'9\]D4*UJ\PGDX\2Z,$Q+/WVR'*HT0 M)+0[FTE&EJ'&DI>7WWH#::\ KZW2/=B^1)(V(V.3W+[*T3Z,W((,B1Q8FOJ> MY.SWGL(T4SA
)S7X%%F\LTZ#2L0,$2,$J:H]EX[0=:Y5:EQ."'"+LYZXRL=U/ MY,".8H45^TY(:B&.\$+]/S*6(.BV;3^QR6#_MVF)R :0+U!=4+Z+[,7(8:(.F E,XI6[Y.#C7 DT -$[
"%&6:E^,\RX06W>-9 M\WQU'X #2XDY5S"F"=-20ZV3KN:NX&;6D6+Y1CI.F*^)L@F XPRH35L^0X3'6@@N\+OL!?>.6Q%>D%H MS$)=:*1K)YU3?)BNMQY'8 D=<,S8+!:H,6206V)%
MAW)L^A +YSG$0-.&E<,_0!JI_)'EC3TQ:8?@8VP@H"$>K)PU"VU,>74/6^+B7 M<'=($_,BOK=A(XW!U8H5= M]>#XC6EHH8PC,V-^LQD]?OEGK0(K$Y/[(U(\38M9R40_F\
[F$WUV7ZKY/8W5 MA,GX_C4/SSP_?S8WF>?Z5=!4J_H&%-7_37V2E4GA,YN M7#[IWA;WXY$IK'F*]$[Z-0_BP.!= KKNTR MBG $I@&*?"EYJ"'A)7*F_JQY5<6Z;UX?Q-
>:Q1I!15$4YQA%X:,045_AE/B305L)OI!,.1!'6OC,G*#XI!*>AO8,8ZV00#7<@]Q8-!OW500>E$).8C1G0T# (U_66?",DXK0BJ<8 M!C3B?
JJ@C$F=/G%P"+'KP#KX]5"^T^33<243BC=10P4\X#D9O\F*:NMK:7KN M[/E5G['S>UZ]5/,1%]2FF@"L8/>R:6)1CM1S=AOYG+Z)5.2!+6.5>\JUI9$\ M!,R2(XKH=?60AM%KJUS+NX-
MXC)MP,H#@(P6.60K<%-/\)657P[2:XR[6ZJ?HM?4J'6LXR3(M@?HFQ63N;X'%/ M>*_RV"V]$S5[&+']2B#:97*.%=7B^6P#Y9=:^.$RU,[K+<)0'M.(SCM%!8@A MCFQ4"'A)58P.
<%F'XT]$35--W(#GU>>ST\E#UFN!-E8:T"H\MNRA%CI=V6B5 M7H0T8<%![HNQY*FMFZ]U%@[" !8^>&Y3!.QRZUZ0!8-1OT"+$7G&-8QRXRY
M869_GB<H@0:+KI4R!NHB;L5FO>)*)[[E MCK1#+4>MFH$52?Z4T M)UNZ=G@P5C\(WTIW@DC;'3UX360T:O-(A=9[:G.BY#5XF>NSHJS3/1CK+&Y'.Q%B%%JU*A]4S;1H[4
%:R2HG"7/8&+?? ML'+8R1I ^L;+*/J=F&E]/RJ_37;KDZCH:KBR*'715%(J3I-6;31A6%4>!?10 M&8W&Q%N%]O):NF&=NY41H;";>\/E7SZ@%X?R3_BKZ8:S0&_JJMM.F'=_JO6[
MI/F8^"F3Q"DJT[TK4])!:7Q"ZI+=>?P2AA4[F#=6"KI'25%'S>,R9:'KA##:1 M5+6%\VSA8;6V.2U?L:@W&U>O(X.K0$^WI^DWQLX90VT49+T%<6X1Q7,5 MO<"B
(,@T(#,YXI5"%U,,?+IIK!1&8*>O1OA"3/5) QT+RKHHB6#CJCK TU] M->C+_K:NRJHKM0FFMG9_4R9_2(&"U[MDM#^H-5R0T>+XQ(?@CT>Z^Y[M9'^E

MV41P%=T1/5GM"Z'T3[GZ.E6F6)$W8?*2'MUNQ,5B;2C!3 M\GYY2^HI-GI15RDJDZ0OL<(F4JBSE5)$! DT@%HLXI]VON (C/2489>'07@[
M5?,;]&F07$<[@ZFW2&]HY#CNWQ]^5U1NCO/1W(:1 M-AMD5^G04 K+8JL'>V$0124XC;,2AD4'R.L*3(M$TJ@-0P\FD;M#J^!H\K74 M!5!BAW:18!&AX#9N\16CH>;-
UCZ*6\TEX(;Q@34[ZV+ (SP6-EGDHJ*5K;< M3W+076DG0B25]':U%IC+N8,3:/ 5GAT%E1. CH"(MLF?08I16GA5)F^6;86V M^$
(2>_+!^2T;XTU"E8PAN(HT]F9)YA!3\0*V:$E@R>95F,#XEYF/KKQ'67/ M!27Z^O6EOV]F6%D,GI54Z=;AKLCR12%>2DBIZ&@X7S)@(3V]0\L&AIHZCE8@ MTNUM5':1?
&S!3\+!15KL/=4=^(R1ULOH_*"U%W_P1,SG@UC5A<4?):Y*_O(V$:WVM\T7>]C/PO9V'R5=L M6ZFD!9"'.:GIA3^KJT0?!;-.('\=!=9FUT;E4:]PF)NMYS_O =)B5,CXCWW MB"?
RN(CHB+]3P4#\/!3<(XN&IM6=SPX-ZAA.U:L9*]U&1N1Q>XK"8\2 %VJ$ M:,U$5ZZYD_P#]+^*^N[N!?\BZ\2MOTFZ^ !M^X M2U<4#9/9KY\&PO=V]R:W-H965T9_<. M7P5NS)$-
+I-GI;ZYQ5TQ#V(G"&O,K6/@]'K!&ZQK1T0RON\X@T-(!SRV]^P? M?.Z4RS,W>*/J?T1AJWDP":# DG>U?52;C[C+9^3X^,53>*$=)?R MV6HZ%82SB]7CI]7R\>E?N'JXA>7?
7^Y6]\N'IQ >ED^SR%(YQ;E.[+KGHS] MA"QA<*^DK0PL98'%CP01*3O(8WMYU^PLXRWF0TB3$%C,TC-\Z2'=U/.EOR?= MGBP[3>;ZY=*T/,=Y0 UA4+]@L'CS1W(1OS\C-
3M(SJ:3M+NM.BI-)E5X((8:GOO7H:"(UJ-=^[AKZ MECII^^%TV#V,]JM^HOWOWO\7[KE>"VF@QI*@\7 \"D#WL[9?6-7Z^?:L+$U+ M;U;T>T+M'.B\5,KN%R[X8>W^]02P,$% @
T(O+6$IH4V=A!@ ?10 M !D !X;"]W;W)K&ULW5AM;]LV$/XKA&<4+<#8 M$O6>)@:WCUW MO+OP;"7D%S5G3*/'(B_5>6^N]>)T.%3IG!54#<2"E?!E*F1!-0SE;*@6DM',
M"A7YD#A.."PH+WNC,SOW48[.Q%+GO&0?)5++HJ!R?<%RL3KON;UFXA.?S;69 M&([.%G3&[IC^=?%1PFC8HF2\8*7BHD223<I[8_?TTC?K[8+?.%NIC7=D+)D(M\
<4,;K+SGF,48CE+M4&@\'A@ERS/#1"H\;7&[+5;&L'-]P;]9VL[V#*ABEV* M_#//]/R\%_=0QJ9TF>M/8O66U?8$!B\5N;)_T:I:ZT4]E"Z5%D4M#!H4O*R> M]+'F84,@=@X(D%J /%?
JP4\:VBEF37KBFHZ.I-BA:19#6CFQ7)CI<$:7AHO MWFD)7SG(Z='-[?WX]LW-Q;MK-+Z[N[Z_0^/;*_3FPX>KSS?OWIT-->QA5@[3 M&N^BPB,'\#ST7I1ZKM!UF;&L0_[RN+Q+C@
,P;C60M)8>$&.(KZG/B5RQMQ;TCZG@MX9[%\WX8X16>WXUG3OFI6M"4G??@&"LF'UAO].(G M-W1>=QG[@\"V3/=;T_UCZ*/&2&OQA_NWUY_0'AM=!!Q%[=;9'^Q#;Q&-[N<,
M344.68R7,Z3I)&=(,:U@4NHYTO!Y)H52**52KLT:6HAE"0MHF4'V29?%,J>: M969>:OZ-VK0DIE;T4A0+6JY?_!03-WJM$"\U+6?<;$*5W88JLQ:",YVWT6FA M(>!8,6&R#;I3],8J4*DG?
@T'L628BDN"$.)U,@.$^T!Y;,2\(L1,8-4,<)00[)/X./G;BKX_< M$'N)@Q//KUP<@,\]'+JQ=3&0%?H1]MP0W93H%UHNH?);4;P9]FBQ!%@HKMF3
M_O=/^O/2+J[.DSD%_=:B@<&]8PM=>9* M()I!D4%]S_.!_<@(IUTNAIQ@4?5<,H:*JD Q4Z!V&!QL'S_V"-V68D-??I7 MD +ZD9M8EYF3WR<09B[$W[.WLV(529#Z%LSV1/EZR]
V!VWE*:YL]Y,A>"^% MD>;9$H+F@>9+AI;*)D4 45I2TPF=F+2[#5$P/1>9261;[.Z*TBVQ;QGBFU[\M#1\$QPC\)_M! QC M39)O_'.P-W!#J8]B3 *HSZ]3-#O0OR0^)KYK38(Z M'SHX#I-
N0IY:I9/M-NF_V23U-]ND_J9N_>U6J;_1+'UG)03P(,*!5V5G,PP3 M'(3^=FG#6RE'_6G.^3^5PI6]DV#9"7U@DLYV=%@PR46&;=:VKC843-:HH+\# M8[L[HC2'YRD:V\&E&:#/#?
ZXQA_OXQ\(]P&I_7$@KOU!5"\8=^ALV85XR.M6@MPE9JFJ/ 8_72O/"9MVVRGL0SA$TZ3 1[$Z$=L*)(YQ$MF!% M)N4XF,0$=?VG/=RXX0%V9_;B"^J02>/594\
[V]ZMC>V5TO!I>74Q!_W(C$.3 MDK,IB#J#*.@A65UV50,M%O:^:"(TN-*^SAG-F#0+X/M4"-T,S ;MC>/H#U!+ M P04 " #0B\M8#'$I%^X< "^@0 &0 'AL+W=O'>LL)ZG]B!EB--QP
MR G)D:S[]=J*RX?740')@'G]+K98T/3EZ_7,MK=:7J MG]:7)?QU8F=)TI7*J[3(1:D6KPY.@^=G,7Y/'_R C0"I3\QIGD/#C1IVI+,.) (S?])P'=DDX>]S&2ESHKLES2I
MEZ\.)@I/Q>T/2N]GB//-BZRB_Q>W_&TX/A#S3547*ST8(%BE.?^4 M7S0>G $3?\> 4 \('SH@T@,BVBA#1MLZE[5_;(L;D6)7\-L^ OAAD;#;M(< MJ7A5E_ VA7'UZ[./'SY_%&
<_G@N+C]=O+WX].GB7%Q]_GCV7R]/:I@?OSJ9 MZ[G>\%SACKDB\:'(ZV4E+O)$)3WCS_:/#\(]$YS QNSN0K.[-^'>&3_(*^Z?"T_W\VHMY^K5 1S?2I4W
MZN#UW[X+1OZ+OHU^H\E:VX[MMN-]LS]RVWOGZH=T,A"[UQ!GQ6H% N.J+N:_ MBL]+A0_6,K\3:27DIEX69?H_*A%U 0^JC1*;-?X>*+[G\W^B6DI82Q0+.]2= MTQ-
K68H;F<'80W\ P*Q5J4>-1#GFS+-KT4-*]?+4BFQ8B97R.0"6'2^M#Q* M7S7P 3B)F R]8!P[0,QY\8HV!+_@&/Q6YG/%[_;5=;I+%,@T6:UD#G,,O+& M\7C7+*7*9,U(X :,('25*[PJFH \4(
;_*&Y520_3FS13U[J8@9FJ\N4M J_&TC MLW21SFG/_$&6KM):_YWF\VR3(#UGFUKD1%1F.5KM; 1(#5 M$E0Z?
HE/;XILLU+BEE0DK&M>\S8U0X:^J$M)F$KD706;R\!BP#]!S.L3(!I#KP0"I<3P >RCCQZA'.=P9G<$0@/!V[)8$:",0?PF M0=CU]ZXPP,6:0[=UQI(449TGE09;SN8?8-ULI
MB"$,U.)H%Q$MV:KC!FWG_9M=(#:!27$2_$',8?AJOEEM0@:"K=E*#G!)%+"W M:;V$?2Q2H(3*Q5$P/ ;14(': HXCSF]HA!"W28J0!>,7) ">9&@]"GA:T_< M+E- (IS\?VQR)2+?(WD->;
(3A&O2+/ISG!B?VV]9E11,"6:F/DZ5Q!-TL)!] M.OQ%8&9%A3-KJ-^8C0'X,Z]$6D#+)XQ[_(F@%E2/*5X?O1 ESM;?&/8M$?N
M>2UEN))W'K)E6@/0:UP8%000"\A!;%+69AXB*PD>2V\ME+H(F+&2Q6^1N(G* M$'#Z,TE27 3 W'EZS)$UIQ594Q6+MJ P\#=2@1E<,?@ .DID60&@S/XNS,W2 M#>_#8" C2/%B:I@
M&&6:D91 L0CP@ITQ8X#10H(!+6D/VDFN"CA.C787"NT1PVA&P<$R1^DQ(!F$ M)KC43%L0?QF8+;A:GV0&=LLV%6&1Q5Y"Y-KDM!5+1X^>'J4P/R6:U>4\5S@
*N4@Q:PI[=@.QR\06Y^57-T6Y1?Q_OW9H'TZ/ZYYKC- ML3#M5IGQ9W2,13U19YOE(S$>C&EYO0HI_QTCA^.A%T9# M'AG:D3_B\:T0&H/V!Q""=BO.$8MO95IJ!.ZA!^,>9-
'/L):SYC9^H^G0\P$^ M G,T(03O0.[//,=1,(V\Z7@JCIN==7'_XTTLO"'!. GL.2,*AU M$,^@P#("TWLTG&[$TMUQEP@$;"#8G?B>RD M:N46P!![T4S1-V2)W(!NAS,:-W\8^IV/:\O,-
&C09O6T 4J$# M+CLF-SN2KLF=23C_3ES:/-?3#5HAFZ5$#ID794+J$90<0J-TP)RW2MX/\,DC M-!*,8*X"OETK2F-G=QUM^XO1DRX\]=U:F]UD'U2.-BT$.K5@,"%'I"1L"LUD
MH&/JM-ZP*(4/P:&>P\X>Y:6QG9&KQ\Q8;V89Z"XR7$M@/0P49W).[@:XAWE2 MRI2HH)5VBCD;NZT5&7D5T5,;.ZT]D+$P)Y#0\D%[XPM G5^K]@%N4@4:_S94
MCHBS^,$ST&!/.=JJ2K^TLQ$F?LXQ2P^)#N=:4(CWA@^F#I(1DB^2++VS*R* M8;+^!6A[C/LP#W-:BL3+!\# EG#!,),JC2LE 9<)Q; 9Y4:@Z6W9H,3MLJB< MS6JX8):DN(4UBPW12
/%3+$]$C !6:*Z8V'54JTP_4.VLC.*W. 4S(0U)P-/ M*VU._3:W=.&(&.!V:KJ$ %-TYFTH5.4#,:I(X51D:6N]'AKOD0:0\,P[SI M/4E5?-XZ;-89PV\3<(:((/)2!)C/; M_UF_L6U?
_YNM[3Y;=TO3BGCH!>$4K+)PX$]%/)@$+6M;DSD81"-X"79;G[U] MAK9UECE/'F!G!T&L5PX&HR%,/IK0REVWTZ*/TYH[7_]'(C\<>A/?9^S[8'*(M6\@WV-S&^ 6)[$?A>VNMF-8Z#
(+!\"^&UL 'S@]$!O@_?WAZ*V=SV#WN%? MCFL#6^H"NQW^X8S;MQPC]P(\@OI.O =+@,IM8.*T1M?A"E0X QV$??]Q;8,T
MJ](TT61QA)_K:I9+\]H&FVT]"QDMIZ7*91,LO]*)F$K\/2MF@/VKRS/Q[ITG MWM?) %7;3"UEMN"$7V/6R?F<\E#P^$II B7BLBCK19&EA?AN8A&$$*?IMJ& MUC<@>:VT$N?
8&4"T]>?:/TE:9C*7,!W&OEBE6896G+MJ]]FD(*Z>4*K.[Q[#5 MIFRI8HHUXL.$7$9R#K=3-TYPF9+J8#I6"SEWHY.89D]-01('1[?(0'J_G>!! M;%I\D)6?PK&
[*3AK.&^VXNZ_JVRIQ+%"5MPNIVDE/D#\V/\)% M%KGF:WQR=7%F4@R<)/[D>B-7-0R@C7&F!/P;]\O G,2J2[_@7^L\0+T>]MF M)
<65K!_;$AOL'6,5A9;F\Z+BG/@A2JF)%X&%U(HUH4L/0K'2[,)PDSG9N-W@ M>8 OP'4O-.%]-6W[J] C0=<"_K#Q_?G%Y^N-/N+B__^Z=WG?_Z?%XCRPN]T M-4SE^A_[XD"]GD?
D3:>@;*<[@WWP-^,Y\.+)U!O[.T-H1 @]+4H.\G*1]Q$W MF?C>=#(<=+!%GX:@529Q^,!@HY,*(MF^JQ8T;B&Z,\EH&RJ.=OM2)CBL=- #L
M3<>PA4G/:&F>;#B&P;&XAO>L]L/O<>1%33$M1200S&?;5;-T3) \\0;!<,= M\+>1@"6[GN,VYS:#,G@@:X2]K!%$WB0<[PD$#QKF&'KC$,FXL^QX)W/$0Y^C MO2YK4*C'\ ?
$(TFNR8V&K^-DT.T("?CONKF@1AOG<*]H%)^WO%LV\=#YQSP M0^D$L4,OP$U-O#@<>9/H08>F6U3=QQ[==0)O$HS!8(YZ$%@]HY0Y6]<(9U1O M^W'
D7EG'5^3Z:FH^ZFH&Y\^%74_%77OJK%Y*NI*^*NI^*NI^<%X=&W]U35_535 M_535_535_535_535_535_535_1>MZMX7GNT+P<6C_?7<:% BOSM!
[I2U=$I86D*$\BMH&"%@^).J7G94J'?*:U:ZO*9/4H5^,!+O"]@9 M)8'?@=^2DU=XFYMC(ZX S^7(T#>P^NKM_^YL'Z,U_; =!B!4# MTQ@$#)?B#R=4R^[6)P2^YP_CYJW?
JE4X@E,>#[':_9D8#H:MAH*C*!K"BT,1 M#^*)& W"'"?L(=Y-AT$X'GH1X1QW-AE$#/1 MU N#D8LV8O[_6,Z.=K.0P?#8BV/<\6C@QX"BDG8(Q[TV
!F@>AZC6MB$[&0KN'($L6"XXJ$EN,$4 MRQOV)3=W*EA/UZILZF(@*E]J M]T!U"\$H/>M??VA6,?&\4ZSH0W8?6@JZG&2WN21N[0/];6]*^LL^KBWR4:J/QMZ-!^ :
M1.!QC4?!4\\:8>/^GC5.L?X_;5N+P/0/1L'TNRI)>VI)>VI)>UWM*0]NFQ3 M-QK=WY#VZ*]_833R K!-=DS]KA&$]>J1GH-+!HV^5D'H'-09$B(X,.V3+T M@REBS9C@$@QX.(R7.K=
((1P,3U&PAY-.7#>>))9-[7[M"(Q- +?ZKD]X!DRWH%+TV M:.JR5JVY"8T!R9:-,QM'>H=LA7QE56< 7E>_J.X1DJDM,X8- ?96F$8M*3F" MY71N>7
8M\H9Z2"R=6)YOD,C^CQ157J=RZV+"YJ&05+B36@24T.X\)!%F5'0 MCO1]\#_B,B_X#7C:$7F**L)ZI4N;8"819%)FM)C)CMZFO45>GG']&V-Z6+
M>W3SPC7H#""H3E69_)D;DR_M]CR=@Y_+3<4%>M+&0;HR;JV#.%.Y E.8]PAA M\XU8,NT2I3BJBVM%12;_,B<8#]GF-&ICLG[XGQD]A.O^^MZ=ZZ43AU/"D. ME=:V X+*90?
1E*/& ([D[@+3I=!#(_031L.I-YP,'69BD^7D/;?70;RL]P%AY;0IQQV KC?T898JT M56:(+I'\"6ID%+2DF1]J^N^PX8TU)=VW(E@TI/5 M?=)EL(MIA(9HM2^&G&-D^W?WK5+"A8-
N(NB).U1MPGKV!D-=2D!DMT91K";M)U3;H$< M8KX"I[8D8]0]1$U1=!_+[X;=VBYV$Q7-=7KU$ZKE\;,@:)_P).TG%ANU5$78 M:[+=8JD!N2T
/"!5TH!2(;>S98FAD96]>;G^231Q6G0G-8,G$CFSR)^1):L/ MIC&IB0HK;NMHN\,D/[?*_%]JW5*BF /FN4S59-M9UI#LIEH/FZ]SY,$]OA,' ME1[;XW]?"(TH::)!\!213$@[A]C]9ITO17FMZ
=:3FGE&4W<;>G5ES,L MF#QPD\G0RAE/,8=RF]IV:*6VWQ,87M)\HM9-(00#L)@&#"PNQ=?$D MV8.]D&R#S#;GX"]X7438K0PP5SGP3H,VES[F'H-'74SQU[LHHH-8FQ/AC7Y;
MO.Z\D:+_BHAW3MC!M$+EE#YOV1R[*!D-Z/+0UMVA05[4;IN:V_%T] M< L=[X,Q%'@]&AZWV^&L<--2BLW.I)1@.) !++FHW^G1,TE2V$_D-^7 9F5C MO\
(J3D2YIIXD_YA7M269M5/._ED$FZ.,O[:D*L]5FA8O2FNM-C09I<8LV MPJ)*ONO63#_*-&>-#=+5^4 M((Z]4=,6;>Y7,.9AVD(,I\J^_HZ6QUZ^\D=>F/* $VT+=KL??;NK4@;BB@K"
M9=9384J9@&8V$Z-PNH0Y5(CA0_(;M\'9M8.JP*A96@%,& WFC_;A1K1Z!F) M,W37TR)Q6P,UO[G]=CTRU0&_E>&Q4NG*B33 5B[,2:$$9U51#J4;*F7T:YJ]
M5.;35S6ZP+TEQA:!]H#I-#3K O&UFJ,I5?6@E')9MR4R68YA"NZ,R$W\YS2Y MH;/[(]VQ@1_=\L=\R:#K#ETWA\I\:CS8UB4^C(>5_$+RTDCS+N"('P:>T[G8 MS ?GN@V48'G6M'M9?
^>Y.#H]%BG3;QZ"/I;'VQC\3!T#F[K1GX'?^]'O13-EGNYA!HO[Y[N0'_U^ MY.??#OEH-QKD#S#$H2/-([6186)(WTBMV'3IY(*(9:4L$LV(%&*F4[; 'NO MP U+UTW0E,TP [2^F>
A10'PRX^R2N1OIB@,!.$FDZ6=:UEL*%>._(%175[_M3584J&RQQ?O!V[) MJ)EK'F2K2@,5SF.N\MHG-MOJ7PNX#KUZ M!*C7K6Q-1 _<3,W^)59BBQ
617*H$JGH&3/E6D[="WMP<[6Z?(S5BPM6A&3 MLF5CI!%I*VH,=TJ.V$;)U9?:B=SA"VN_W'-3P#:8+YJ6O>;CO&5M+C\71<> M[DV%?:L 1>A-
8[HR;SM$X47^Q!O'P0YB/2Y($7U%D"(:>_YPZOD!%]:D58O- M$3A3FT EP[+Y1P]:5Q-UDZ\4S[!71P9Q<_\XMD$VJ@JEI=5[V*ZP4&254^E8 M$#U#8ZK"J!9\?'%C;^ASUDL4F)19-
>C]\NY!&Z]FJ52];FLY>N7E'HX4UF&X@(H M].H@."">8BW'JX/3X/EI>' "(YO/7[]<& R]_D.5U"D<[4PL8BH5(!RSC51]U ML<8IQ:RH0=_2KTL%IG")\#[10%;TG_@ N<%^2N!]_I_5!+ P04 "
#0 MB\M8^U5W#QD(\)@ &0 'AL+W=O(M 5NND;2;3_3$FWSKB2J)!6O__T],Y1D MR7&KCR]Z%]?YG*I'I7_FL\L]O5K+;%.5>:TR815BZO.9/AI M>D;S><(?6JU=XUF0)W-
COM&/7^.KSH_,4HF*/&F0^/.DIBI)2!',^*O4V:F7 M),'F/_Q3K, M';WOB*APWJ2E,"O(=1;^RN]E'H"'P8O"(Q*@=%;!<:EP)@=#9:Q6Y^EE]>7 MUJR%IE=G01@\<&Y:&-
SJC+#YZBU$-.7]]]^7AS\G#9S'[^C#]9?)X*R8_/IS> MWM_^]OMEWT,_S>I'I:Z;H&OT@JZQN#>97SEQF\4JWB,_/2P_'U0T(=CM7>C MRKN;T4&-]]+VQ'C8%;/!Z&R?08?
%/ZNH%A\?,&=&??O@P&@TN[F83?AI>G*)&_4I\2:!H:JP2,HO%]C(_F8L M!AYGDZF8V+GV%D0H[HHL[HK_]F:]KI#BLTHDEE,BT:GVL"67UF"NI7.6^M5
MYMAJU9[XE6@O,C:66:2"$20 R]@$5\S_!W84\(U>P]74!4]DLE@3:SKAL#*L MV$L,L4IG(4#U8B(OGV)^GRA'+\U"G,A3,>R=@X,2A/C7K>"$HY&[G^^G%.$4 M;Q^]B;[QFB?
S4Q@4K416I/.@XJ"(H^$DZ<*Z!%N+SI9LP$WA@ #G:/9<9Y*\ MZ(K,>*&^1PI6?NQ]_^I9(^-E\D;%T20YDI@7W,>YM)R)VQN*1.&ZV"$*%5(MV 7,
(\O4Z%A8DT)TGN@H]%N9)$:&*?! 0&XUI<9 9A)) FJ9<;Z 4V5YKR] MA4DY1ED#Q4?C'RR-I&<$LT^TYO#]A1.I >BMBH#:9",6.B%D*:L-!/ ^1\K; MZ'H)_#-:^%7(!6R58=^?
HR(WP2N@CWL$]NN@B))(P/[H"EE@*\2\""#9D$Z4 MFZ]*V62JC'/TP[6%LE3F(=,G.HN2(JX0M05%@QGJ.+8P@L)5-ME4DCN*6YB8 MU673!D-/?
*WBL,]G$24&;Y==,1P,NH/!0.P]$FN4*1H3$%)<%EDGD@UDFXE9$H_GZ-\PR&:\&A=H^JO E11,N66,9X% M*D4]]/-$X\U\PY/+9=ANR%/-JI0BX @45:G#9& T*YO5NF[VAJ=I\<.6 G8J
M\7=.VAT5:_#"C\-![IW'1D]<3%05Q5?R*4Y 20V8/^/T\KM.F^[&\8:&P)! M37L>>* :4406P<(36(BV&EXC@G1H.&VP&N)'*_9HXR9A)2U"S= P45102CXA M,L/XPL>YY=!._R3VZ
MM<-F&\ F=5+8*G"M]756]9>G7:Z2ANH8M%I,[(EG M_5HE3PJDRMVH7 26?AO8F]F\E[ZPVF\$>O,ZE1S K!MV S0EKU#.P?311N@ MN5>S5&ZN)4)&YX1'*YD48[EIN-
@RN5U,926U?4%]M5HL;&5EA=0E=])/=\OL M%;/?$!(S&@6\VKV$;,RHE MAOJ0%/3C5@Q+:XHEFA&Q!AR](B\\Q8,/!4VBI!-H!>R &CK'Y=8\Z5B%LT*$
M%A<="QH[&^6PNVX,Z>CHXZ*1(+N.= PW0).VG);U^6^_+(+]IFE<72AD1O MSUB5E21&;(EB;NPA=([8-B^/MU/XU3(&$/+AJ!Q>JYHH445E&T)A*IMN)O'F M$HSP%9
3:OX%W;&*X"-\4HN%XGL_/B\:N@8#$B5FZ"XSD',MM$0S32U.L.HO> MOCN1PS<-[X\W#<>;AN--P_&FX7C3+C+QYN&XTW#\:;A>--P MO&DXWC0<;QK>=-.0/ICH-
S[0295=\G=+3G!7&;[5]=_6GT9-^(N@_G9Z^*I] M7EKL 0".6D!TT"M_W@F]JGYXD_/G/G/C<8[AQY62X"2:@/&%,;[Z00O4'XQ= M_Q]02P,$% @ T(O+6/"Q7&^5' $: !D
!X;"]W;W)K&UL[3UG<]O&MG\%HZO^4^0!!I5IG,?=^<\?4Z[++4#.$K^0"R/:*\?Q4!' Q]G\ MZ91Z:-QjXZNLAV:UQMDUI)IO!I%Q8EL)O%,P]C@X^M3/^Y5RV!.Z1$+E@]Y^K5Z6)9
?L?A&Y0MG#Y\C\G`H%8_%+GE*X6[G/B?\R4G-K0F.%>MU&-4)`1G4^G^+?E*!^]'Y[&3A&/C9Y"BH5]?R1EH^(9QX**%H(P`H9!&7FW5)=NY$%L5SRZKJ2N^2@-MG^U (…)

<'HA96LLIJZ6^DJNZ6;YE0U,=)Q;$'4KCU92VSUF=^M2GZR M3.?IO8[;6_8I^KK>F>\1;.JH)-*+RTC>'X [R&]+$K1_IX:A49))#;?ZA]$3![):4
8"83[WL@=^[%I!>&$JD4LY.+#7)\4NC"#DDK_'[84>AP.!]Y$P8BWWZC) MU@K]Y*T2G[,7+@+:LB,0>> FM'I;)F*?#8%N41L*HMCUXK&UH8O:T='MNE5* M!*);+(HZI4 "K8-
BV2XL(E5(9A'-WX+:!)31"<6J1EU\=XSV+?!0IQ:I'>OL MI#!E((8C^5R/;)<^$6/)6Q'T/'=)96+RG>HT!AE>N"&H[Q;;:7:CTT;K;:V# M66%=<;*4;"V,=>.;AB 38$26*FEI!99SB5B2J11*:"
'O$B@=.U]R-"WP1GUHV.'.L78J".=U0W840/@XTUX"[HIYH_+=>)]*2_G]>V1V4PAA2!?3/5T?@$L;#,9\#T!' MQOYVXG[8[3*VA=IO*I^'R/OA,XEG\, 'PV"+>/[MI3-X89$_>J;]Q$/7 \>_
MM1\40'\$V2/IM%^V?+Q9MZN?>!]"KYC"EY6J,J$J92Y3]ETE,I(,,[])\"8(= M;;:OB\K!6V@KA\<)(*17,(?GF@U\7AN.6L5MU4?]LXK(E*SN] Z8D)W&N[;H2
M0['IADL"VCT!Y!KV79ZA,,AVQ8P*%MIF,Y\!G_(&&&3]LC*I2YW#ILR#_)YS M'K\V*,0EX9+@,[4&LEXNG<\%Y\PF GPQF<+1C^GP,5:'44A>RU,R7).I=5D
M[5Q6'9GM]MQ450DF*W)+9"]:TUH3,4N]HT!B_B; MO.=2@ :31E" D=NA+%^[+3Y)OMU\R'9+[6,M)SBK!,Y0$!60JO)1S&D]TA?; M(145[.AJ8]QG]VJQ?F7<7[:YS0^VZ]Q5EWN?K=?
QB5$R^6CXX&MVXDYM,M\?] MA>_&BPYWXQWNQCOX&^]P-]XSW(W75<&]=KJ2G%;[W9;7L\->'VU@,JJ MLOP1@UQYCQS"HT;@!>8,UHI/6Z HW%GE5+H*(LGY0CY;OM>
(&WT[G;I%3*<'-NHW M2?SP''$G]8:Z C/0_3K.--ZLZZW(UEJ,WRF<[!C41*.VN$_5=:^WC+89P)RFR[6(3!>GL\I7.]Q;-]&IS/5H;I\YO&3
M5T1^./H]C[[J.WNE\]KHD>$+=3BNKG1EQ.!A)HEX) 4DW)<&A>Z')X MRMB-/2XX(]>&J.JS"=D>WAN2[<^P^;)IYXNEV(*XDV(;#:GV2T>39$HMZ*;B
M.L_M(PY'G>!2/V5AZ]1Q\)@R7.?\9R2N5NVM;D"%W?A\Q<384!_?TW&@OR]' M?UO%NHG34G1T;\G^Q&M8=HH<=RY64*Z0%5*<;<+)\= =CKRNT!_W8G)#M[!6,Q7-/J
M%.M<*].Y0[D=I&J+ +:*IL"UUN4PY+/".I_27'9$KP7[1"I]PYWJ8$@^6>$> MD@QK=PMQ:L/W[.X/%$A,6I.F2LD%M=LT5*#ZVW\ITKLLRM69/H-O__7ATFHS
MG;5.N]NR)6>]BW6BPU$FKEU0DF?5AW;QIZ$ M/F!(W">F1*35L(@'J.^*7&LRDP8,O)5IG?6ZZ9MD)G.D:T4OZTJL_0,"N#:: M+Z@.J!?+T5>V(I-F62=S*_6D[OV3!H!.(YI+['DV3*_)O-
PF.FA+^*H!&2;1 M*;N59*L^N7-X=.H^*NX?4_V1UZQ?E6ZA^:ZX%K1=&M.[*=Q&7^;=NDA"MY*H M &V!S5
8(K0&REP\=0=QZV$NF],,VYADTP83P#;F^F_;MW3@+KK?]V,W#N,= M]?]H.'#C(.@: +XGW3Y91K6G 4 [VI;"VU'[#X>Z F?GF]RZOUM@<]^&W]DR
M.KA8;TW$[>4U=1)BFYEIL)6DL=/-*^U%\AZ^/JCP@PH_J/ _B I_E/%I$X3 M4 'I[U-JU D&*@&Y@UZ@GR[=42N,73\D$_P^A$P8'E7!0"0>5<%)!Y70 MJQ(&NWL*@V!'?
3#TUSV$H)48^E+:(/(.ZN"@#@[JX* .#NJ@5QU$NT>.(G]7 M?1"Y@^%:TL@/#S^O^1?Y>?S#S\ M9.;A)S._]$]F^GO^[/7A-S/_,I+U\)N9A]_,_-U_,],?"'[S\$]/05_T-P_]
MP\^N'BCH\RCHT=]=/?QLYN%G,_^./YO9O@O[O"SNX/_J1HCZ75(G;UY1F_.E MR#+D>"#+UT?^D?4IP#I_?73A?WT!'1W#2//XFU>K9"$^)"4L70%ZYC 4[^\Y
MXOR'>E,7*YP2+S^HBR6]O!$)H!(?@._G!6!0OL$%[HKR$X'WYO\!4$L#!!0 M (-"+RUBC;45:)0 *(+ 9 >&PO=V]R:W-H965T! Q(:PP8@WY)#MQM M;]'?
>^VD92DLGNOJ;YF[\G@P'T".A6@K=Z/7?V&G9\IXF:ZL_X=UF!NG \A: MZW3=!1.#6JKP%]='G8"YM$O I(N(/&\PT*>Y3OAQ,F1T6LP/)O0N.&E^F@B M)Q5ORJTS-
"HISIUC1TA3J:*^+0 M-B+#XP%9WJ*YQ\')ZQ?Q+'K[#+=)SVWR'/ION3T?O1C!+@#EP,-2K5GX%R(0Q&SHIUL+D'EDTC=$/DJH'JPV\3 Z&T^EB&$41 MK$N9E2
,@K@7LA++"L%I6*('D<2[PR&Z5&5220\A5/Y_",R2X6(^W27@O%22 MYDA_3M.HNC9/T: G./$ &Q3& JJ<%W6ET>VJ_#F#Z?S/4FL=$_B-KB=D38>+ M*-I1M99511I64@$^--
(P#K6)6 RR *4=M$Y6\E_2UQC)RC3S(D=\]OW"'YFT MT*>K#S\EM4M/]6O:D1Q:VAT#]X)06C)8.&RI=-9YJ2BMBO;J!N]1M2P\1SHU MFRY_M A/4*UY(0NJ$O.ZQ?S)#YX:[>Y(-
C1KLO[4PNC:+^B]18,%Y5>M1N2, GU]$C:5)DF@G;#HYQ:Z MHJ^E7_%I%WF6U$@.PRLWX1/YYJKWS8=0\B\A7@QG!S/O#GJ9#.>34(&4 :%6 MDD4*FNHL+)
(P[6#B'[=.9]_V^9N7>WKT*?8IW%=:?Q)0NNCTF:*MF3>.Z? MUX;WRX52Q>^M;.@;[F O3OSP&VI-HJYYRC(%GTFTI1X.]N$T3O.PN_(;-F6F4$UA-_J MX*?
NQ&0SMTZ;C1\]A/==_V4(8[(W');$\"K\72-=?13G^YVD50P22PM[*;QY M152)T:VOCSOV\-"??!%%I7#^XU 3^5>ZQ_">T:ZD-'I>DN^8*QT;VQ2(/@4D MH6]]PW4K;2O4:\I"^-
XD#B02?ES\,@7,AWY/?:_'._>F&LW*WPZY%%OEPA6J M[^TOH*?AWO5C>KB]?A2&3EM+OB@H-!H=3 =@PHTPO#C=^%O84CNZT_EF29=H M-#R!Q@NMW?:%%^BOY2?_ 5!+
P04 " #0B\M8Y?1!O.P% !%@ &0 M 'AL+W=O3A?RT M]Z*G,IKKI@C7=O4'M7J.&2^UA9>_:A77)K_W5-KX8,O6& Q*4\7_^FL;ARV# M%Z-O&"2M0?)?#2:MP42$1F8BZT('?
7;B[$HY7@TT_B&Q$6NH,17OXL?@\-7 M+IQ-W[^;OGEWTY!MH M$_765B'WZDV54;;'?GK8?IP< !A"6JA[G1Q$?*O=0$W&?96,DJ-]A Z;
M7U#:F4\.T)ETX9X(WN0GA3NB'>U'XPI_Z6N=TFD/)>S)+:EW]OB7\;/1JWU2 M?Q+8CO"C3OC1(?3O%GX0;3_7\6B@#KE1EZ;256ITH4SE@VO0C()7(==!U3;@ M 9^*-1K:[!\T&7P@-
;5EK:NU"E:EMDJQOFEN/U[9N4H=928H9_QG_NJ-#_): M^USI*E-%F$Q@;56H;=N0H);/4LX+\0-UL@=<%E'AEL$9L5R;D*D?_>1H]//W2
MZ,*$M9KO"#"A$2H#=0ZR:*V^#*YI'D%*O58SPD)%7X$NA%G1)67D@'!!M?5@ M?U7YQ@&5Z;C:1GGJR>-?7B3)Z-7EQ=54?HY?_<9.VZ6I70)D0:HPI1'1OR;' MH_YH-%
(U.;11P;8HO7.O-)1[=-4^^W=LW!09<].[,;T;4D>%#I1Q['490XA% M+?:N,*:YA]YNF'/M564#S,#1$!9FBM\7UGN$/VN(78&CIPUTZ\S+=LZH,+0D M+V$4AB8">K.HS-
RDN@H#]8DW#X)K22');L'6WO>Q-17(HA?(E5ZJH^-E*DEYE\E62"ZOF,J6ZB4?QLS= M5!GLW!IA! ZR)96PQVW8$.'\&S]_Y96W\[#28 PB69,B&HUOA)F#?..XALH2 M"I$VJM9K\35K
@J"DP45GBE/2TG_,AXS#8X9IU)R 0./2HU+F[('9@XV;V\9 M<\;8K(T#)X.C15-H)[ZCGT-@4?)Q0N6R C'/C"F2S;+/*0%RCL=,U;"UR[M$K<*DYG*;#,+\Z;HFD<_-AB
F&H1JWP.?.LDC(2/MC0I+\+^2G]BDJ2Y&[2\ MNC!N(A/W-LJ)B8&)*^1(1P_Q5_,[F=AA,U_;N*TM7W%90UQ&@>.$=NI_9FSFW2=/2Y?-.0NW ?T)B*,*DA6Y<":2IH MP5PG%+NP?
BNJ)39UOF:6QMU+:P1F"+.Z<1Z]01=X6VF>.A&+8C.'EA1RF_E] MK6:[,6Q%Z\D"! .G0XZ\'()>26NV 7Z12U0UQ*U6JCWDCNBIY*H,,)L%][WM
M.67N=%>)IP#N%FN+*^!@0'@;$AP'A M84#XGPP(?!3*_N!'\L/3P#R>YHD!P_BB?7:KNBQ?C^\3=XN(O3OJV MX2$VQ?J[AXM[I_^]\<+?
F2]^;+I(!OMN/(9;MVQPN9#+1Z_$0;QPZ]YV]YOG M+T&PO M=V]R:W-H965T+&]G44S-9=9QRQ4BF^FQLYECC_MY7:VL$K&
M/&F>;/>ZW9WMN=3IQIM7_.S4OGEEBCS1J3JU(BOF"#?*!Q_U MY2RG!]MO7BWDI3I3^:?%J<5?VQ656,]5FFF3"]NFKS?&X8O)@,;S@%^UNLX: MGP5)O-T8;
(E93623Y1W/]#^7E&1*]R"09_U]&A-&=TWH^0F]^T[H^PE]%M1QQF+MRUR^>67-M; T&M3H M ^N&9T,:G9(5SW*+;S7FY6\F)T='A^="!\?G9V)\O"\F)\?GA\>_'!Q/#@_.
M7FWG6((&;D>>W%M'KG<'N;XX,FD*R\1\&JMXQ?S)^OEA;PV;!'Z'5[@U4,K9^^KZ)J>G\-_U*WWVFUW\J?3MR@]7D*,9?9 L9 MJ=<;".),V2NU\>;O?PMWNBJ7R?
I$Q%]2#RK)!^NH/USRJ>3V.F(M1;$U?B8^ M'(S/#EKC3E)QIA:YFE\H*WH]MBNLF\^4F)CY0J8W(M.7J8J%Q(^K<)Z,A%8:2YDSE*:!:=/,VW*W!&' MJ1@OK$[8S]OZ@(S*,@^Y ?
EE\:\U=$*RJ2\ZRTF0!/H"ES$M0E]XEITPM+CC MTQ'"&(EL'L>:O@*SO:"W-VPI#T/8+<6%NM1I2DMX82!DHF%(C'A?P$ ^3@7H M0[&+1)6R7A0Z
3]%WM"1LRWIIB/&&8U"KHAF5;((1)'&.HM,D9()ID5>V%+E MYB+1ERR,TSIK=CK58))9S01Q+^G+!(&#R>R$^\#SH=*YSTEN&)UF&B9 ^=*R$ MS_O\(1/]YT/_Z=SDT,FFZ.^$P:
WP*15O#4$ M?"$^-:FB0.MY,51]O6FB4\>VN))) 2>)_XTRSRHL,N(32G8JA>$OC+5>6N0! ML870"'8'/?',V[FI:UHB[.T$N^&>V']+$8?GA[^,SP]/CBGKO5,7EG-+SP=)
M.\BMBA1B@M)>:G+R8Z>/S,.M7D@&.82P\->QO="Y=;%,JID89#"PP@_&41Z(M<&]O!S033EZ<-J"E10$1H7-"@EA^6D$C[" 6C0I2^NM/',D7+XTU18:E7-RYG!\I%8-TJO>_C?
8&+\7,7*LK4@\&()3@Q% J MC$GK%99MDX2^S8H(C[I-ID1:EN3&]X0?\#4 M9/ 1Y/L%G,/9=R:13R4-4%;#;T$&WU%)<^Q.=0H.Z)LLQOB.B8[8FCRCXGQZ
M<'Q6^:F+^=Y>,^9)I=@X./]R*31'.F$K.)^=RQ2VX2!"^. ?RN\+%*(5SD+J MINK%C&LHAQP@=17354%J&+ZLM-542QB, MPEW.4>L5]!(<@(4QIL$@9S,Y*U=_5_E*N?JZ]08C
(;AWGU6PW+[$KD!*\0R M_;\L%SQ,W6Z8O.L^2_;'R..][CV6O'HFCA!["=:S6$S^9N45@-],ETN?]VB6 MFL1+!%QBZPI:G6 C>@^)E8V^WLDSR,=?[,/)#[L_DXGWNSO!D/BP7G*?
1SEN=@$Q,?2G54G0.L/ M5<+PKU.5OTY5GNQ4Y7R5_?DHP&GRZS;O!6&WN\QV\Z"E:4O:AD)!@3B>L>D+ M$ AWF/FNLT5QB:WV*F-
\R=VA!"G6<<6\I"XGN:T!TJB>Z\1+YPX%L%ET*J9M M'<^."FM)%;J2$9_)CHQ)(N3$3)>J&\=7V)0@\.^(DOS:-'5D"@*9!FBJT"'NE M*B#\683TF,5(8$8_R^+2S,>
(&O+70;E88T[P<&6K_*SVE^#H],/)OZ@:BO$O'P\.7%W\ M?'C^#W$\/CK8%P?_/)A\.C_\]4"'8GE/FLEJI#ZE&1V[V4Z3+P MIRPTM:Z^E7&X@MS&3[?/0V:]<1["O_IP\&.3 @QT'G-
T,':);I\ MO(;9SGY_4![!!DLJ+B6BX[P\\0?) ME7[]'N/22]<9I^;-7N -]K+6+!][U^CU 6HM9Q U+NF-W\VPDZ#B;8@<"FIR57TCI[G#Z]): M'@CFDMV0?\\P2:>DW#@$"'XZ*2NO)*3K8[!
(Z>P>O/N,X0\\G)?()+@#/U*3]J M$XWMB'V7F8@*=OC:>#>)#>[70(:7G[;N]O F['\:G3@FL&AKE?KN0<]9(0Y5]EJDSIWG0D\RUKG M4]'9+=Y<^,C,I+U]X.Q?CBHP1B1?#
.&_Z_AF&5VNZ/QWCXHZ#8SE]_IP=B M+;=^:Q66>HK\(O'/1Y-3*^62'4[T-==?![]"NT2BMR1)QZ#0M:H[X^!63^X M;-\!7%4I_5OAJI8)?AQ(=:O4/16:8L+?
%$C=_HGL"8%4ZT>Y1R"IV\S]^9&4 ME_;W@ZG>WDX-IDH=_H6G'HJG2LW='U*5,QZ'JG9V?GI4M>SB3PVLFB;["K8J MASXAO%J6[HD1UAKR)1"Y.X4\!HNLU^8? [5^"@F_
^!]IOUOA;F6;?'CP*Y5 M1?&ID%=)^"YN"KQ57BYX0?;EK3:T[32LP&-=$4U[36H?&5G#[YX=C3>F?X("K M^6MC2[%_;.' K.6^NZ/SEK3'@?1=H<_,T);Z?5/#=-N&? K6*TU_@D[VTIA
MGQBU?6V-$MA\)=T\!MW<0\U_#(C[R63]#G#N5L7X5IANI6E^'&!W9V5]*G37 M6N ;03QJGVLT>39OVSJ]Z#G;D?X-4#-N&!YY>(/GX$X;,$!7VMQMRJ#J420+ MNHY-NJ!QJSO_?-
/2QN#*4GSM438]7$I"E1;;36'KO66B['V<+4UX$G)]'.)\#II;[; MO><[85@FBT^IIG8H+L?45XC1$P,DL.4SSJ?)Q*>89V)K;/5_@77%1W6EJ>B< MY3(G3H+Q\3CVLN>\G
MYL,^F,-5,+RIISTX_5M*2O[Y7EMIUYN1"U1CZJ]9)!#6[M/4URXY*?'Y035A;#F2C'INKYIZGMV35I?O[4 ?R;'L+Q5Q9Y2Z?;C56.ZL' MC\O!%9,<
I"-9SMI$'>16[8$3PXC7H#%1O3RI6\$I[(.ZF2&ZA,5$A\FRPT^ M/L*=)E8QM81K*$%0*57D)F63A?,Q$@M]3U@SMC5WI%3KO??54M4VS>XR[+* MQ18GC'*-EL5.70T3^Z!?
ZF[)1*Z(PDA8*2BS.;6,- 95M2M6?/=>5;67[NN3 ME!+:RETOX5[5XU1W6K56G+AVJS-N[N(<7!K2YS0W<6:2F,Q!.T+LS]&C+ALJ!+ MBO5M-Z7*7[EW%KWPF";4>2NY,V:%_;YS]
(KUV55,H^#1):=U7-37Q0?!H-N M&(Q&53O=3"6\3[F_4E=X;M.!@K+UA6[HK]3VX>H0K"*HI9^9C%L)T3#"\TVO MV$;'[N<7K^**&)73O+VKO3MJ-L-
RNLS*),PC\0M%H9[S^G>=MV6M"[_.ZS MW&!&5)%=)RX!4NVJU@@#M@OWE!DD)BFK-.52*W4-VKJ+RM&J.ZD(M%)>X"' DK5LOX %SG65ULW$S'S/7*],--U)IAI-
+^=SIR:H5FH*8[SO['5<5 MG,B9,V^C]@64^7T;4<8OWO =@IR&9E)3/S7-N7TTL":I5-UPG$R*RAIU@S;# M;G?4YPUEN5/"_:EMJVF'$I1B:!&T:UU0'H=09R V4"@WHW1T&$]A-.
<&\0K M<^7-RC>+<*=:RY#U)(>!C2VY7",Y>8UK?2U)KO91_[H2&EJM64&_:I_",>Y0 MH^NM&ZYJEFQ 1GJ4$!H&+$U*A\,QCM8VP9<0 4"RE.];42_F^)QF=.C'D%.? M6-
Z.3BC.;Y8Z'NM%X.N*7G(BQ84MK2F;R:R%>WK=<'1'$<*W+&+4:RQ<(!SB M5RD?8;47EVGSQ1S<98:=1_VF&5,!;=^!%/H :SV MK=Y)D+K6'ST7XVL?&>,VK?
8QW69O%SFFURV/N;_X3BQ^^4O91$1.;5SL[/B M(L,>7[F\7G9?!42V?C4/'ZU+?TK8>LL.)V$N>//K^-0;.609SS(;>(X]12Q?_*J;4=NK=!]#M_O7KH
MEJY_HEIUB:K>S.]P0UKWGT_V1FP6_*O/"Y+F9\T?]*U>6!N#[J3%Y^0RD$6V8% !!# &0 'AL+W=O/IHL1R3N!OP3?F:,UD"=KI1YH6D)@^+/E2UZ6 M!(0T?K28OU>\];?Q+"
M2U5IW/^P\[+1L =I8ZRJ6F5D4 GI?]G/-@Y''I/P-PIQJO [WMZ08_F663:[MT6H'FJ01C1;.5:>-Y(2DI*RLQ]\"]>QLOOSSVIW]NO=YT^KFX%%1#H?I*WV
MPFO'O]&.8OBHI"T,_"$SGIT#)!QR?>\UG$+R*Y6D?AE$ <1@/7\ ;=OX- M'=[P?_KGM4?/:U-'3$W-4G]JY;_;F57097K_;=1Q&[V$_J_<7M:. MXCX<(\ ]UC/7FF?
PEDO+2OS98M/5V$(V@ \?EG#^YM4DCL/KIY+N.+J^@,\2 M5KRVO%5S#6T2 K %AZ6J:B8? >4Y*0II%3):\])0)R3 M5FNO.^T,[80M_@OA(Y 5=B[7>X0^?.5/_@QVS""Q'(<($7-
\UXW!>!D#:@.U M5EN1"9ECNSHJ:U&6M&4R@[1DHC) N14I-WWRQ30,/4 '":DC?QJ(NG4Y, MPN",V0.MQHI2_'W@=/ @&E^;CB*FT4"J<,YE7#,WJW#8>MCT1R,H0!Y_"N?B
MXH2%,*;ASR"5Y7O&K?G6*JM4@]X@M;,HSP%D=A/C/N7XNGD=#F!;B;.3E:;]B MPA##>;?&:;"(/<]:5I]:5+ZN8<0%,H?!*/4=:]'];)!BAJXV9)>4$-WVZ4-VJA*V/:U5HH?P4%&;L1%FI.)'$[6Y
$\CS;T?+AZ3!(N?1J2CQ>%DO@F+N%D3U^^&R5KK^5]+.%%+G)<8T):&'Z(R"M(3 <"6ORD^-NB[$%@GHTKEVVYAX9W(QPB
...

(HGY6T]%KD&S*2F8'@89S*1JPTL M"\[./+_?A5U= (R&/IT.1]Z@/T(<*P:O Z.PTW3%RYSP]VDL ?9>_=C#9?+B9EP[Y=7G[V0*.[$NAD M$KZ$J-\>#EJDRD\)Y8N1N6O?%]+
G^X19Q;RV"[_%(B[:H7]Z#YGG/U-U!+ M P04 "-#0B\M8AN@)D?P2 #P7P &0 'AL+W=O P,2I"A;Z\19?K%% -/3]S7'LU6N/NNY$ 6[6Z29?GXR+XKE MC^?G.IZ+!=>M?"DR>#/-
U8(7\%/-SO52"9[0H$5ZWFVW+\X77&8G+Y[1LQOU MXEE>%JG,Q(UBNEPLN%J_%&F^>G[2.7$//LC9O, 'YR^>+?E,C$7QR_)&P:]S M#R61"Y%IF6=,B>GSDU'GQ^L^?
D\??))BI8._&5(RR?//^.-M\ORDC0B)5,0% M0N#PWZVX%FF*@ "-WRW,$S\E#@S_=M#?$.U RX1K<9VGO\JDF#_&9ZP1$QY MF18?
\M6_A:5G@/#B/-7T+UN9;SOP<5SJ(E_8P8#!0F;F?WYG^1_&+9W#.C: M =U#!_3L@!X1:C CLE[Q@K]XIO(54_@U0,_B#]Q7J=B'7;W7X30ON'OQ*Q'][;@T[/\[A' M\'I?PV,#HM\
FWY1[WDL7A^ L;JA;H5)R_^^8_,1?MI$WV/!*Q&:=]3V]\' M_3!]JX/HI%IL"PS[3\9&2R53UC6"9<539FHFL$$HD3&9%SCA;JGPA MM<[5FF5Y(>-Q?
0W#LU@N>SA,5<*2DT@I6$H2Z8XO U M .E<_,"60L&[K%R8V?TW.+9"-BD%XX7'P.#C)M7E)%>)S! JT!XPY9__&'8[MET_A$Y')7+%4@'TIW0HX>?7(K!SL8*42*> '-'$%''PP8]_SM;?
G^_G:#?CZ M&+X$"V8=F\HC >4[=B;A$LC@,BY$(Q&E9JG@.D87QF1("(E[!3G$FG*+:?GKC M&=-7T+:C-WK1>7KFV28SX%I18IP>%99>99(
M!*8=B[=QB.BY@VI03Q"4IV8*8JGI29D1T8(FN!6JD)/4L%H]>$S@#-#;C>J M2Z_=CR[;[18;%2Q.:%U%-NT@08$ -J MD,[8: JIBI\K8(Q$905"LQE02@QP.,Q4KC4J90P.^.%
[$.X.2+0C50 UP17J013M HBDA9B#EC%R# G M+WGW+YH;+19F4QIE9#75,K*97R!\)7XOI3*JNN"?A:$B7:/"@$;^P4D+EGR- MK"#;K!D)\0&FXDL0\)T$9@@8VSF-
&R\.]K603\4I$8S!/63**)S[QLZ]2P 3 MT>B'*NO*)ZF<<:.F.,Y ,7D%IC!%170L>=9_$QXEI>*Y0!8P9>)F #O,Y0(M FAXC"S(UFXN.*+)B69P$I# QPKC M6F),D$BRGCP!E0+]<%[L*5K?
K4Q0RG.(@Z07FUZ_J+ D4RK1U@L9 SLPX,10 MXFAR^O6P&XKME MQ$#V&I,OD8^1B=N5JVA2KIK;(- P"L0 0O#^ U&D6NU&R=CQ@]Q?)^IW+HB' M-O5G,)Z)CX^ANX#
(H;*E^B%9!D>?(;.%_2T29^6NTSZ,AE*H$3YDY9 MXGX#XA,,WU0!9LDY,$_+A4RY8H7BF39>'Y3V5U3/%%YA> ;/+H@Y&KA3XTB- MKT &!#!NY 34!%*
(C'IKMN5T$8,]]F,HP$IY9F0*',08I,SS-?*%Q^2P @'5 M?3CQ)_;RT%O<@6H#_N 'A *9\ MYBR$;/@!UA>:NH30"&Z78M!A1+?8V[H^3[E,M0^&^*0Q&(&N@_BAKHB,(HC
M4Z&'XBG,CG9VB[A0TZ4F.XPQ:E.$34J0]N&34U0!KJT4FD%F]H[H:-WDJSQH5 MT\2/4PFOKR"N6.:F^0K#P*=?1S?N48V_02R9HIF<#LX0$[19,AMP&\3[A*]U M30" (XJ\@>5A":!$+
,E@ KCLD+98\0 ,&A)"I)&< B)F.;E:" F)E YDC M,HY*(W((1BP^R3;UAR_.CU;_/C*RMMI8@,@?>:JE#WU')G9"*9+@IQAHT"; M6F4G,]3>0F^JRNSGH!3T*4!8"5[4*T'_C:_V'-
ZF$O55,^ XL1,GQO?\5*95 M]0<*3^X1\A.AC$YO([N5*%8YM=7QWD5TT1]BBEN :B'A._SQ5MD-:1,X16*= M'8+.-@A\31;/)Z 'QO\;5$BG['@L3>#[5%(N00SF>N$_\]>V>KY0PEQ:7#1
M&YPF9S;8$EE6=4RIA1GL+3!XLFZN:W$R0[T.JR**TYH;IS$1GK>HTD4C)!+3 M+(GF.R]$(2A&3L7X$SSK%;N]]L:C7/9[%XR]A4=2(=I5& MWS>;#X!%GJ9868(UIT9D)O_2FU34::
OM\ :]6EH;@1-B>2@KL1?S"MS?XIA7!>Q;<^CL6W'[B(%-U4 J1L1%4<$7#VH*1S@B+:^K^ M*JSEWF9QBR43SMX(CH4Z5+;LU%77U;.J:QI\M^+8:9E!T9TX=S,IM72=S+F
M\G4>HQ&"D=EN3.*[I-3*U[@ T *4=W@.VZ8!C4>B[(]!56J(7W))X@C0>C*P M*0WJ)M?SH&"MM9S\VHK5N!)05+T-0[C0').__MN@X)]'W-:A'!3SD6M*8V I+7:1RH M;06(7/?
Z01RMZ2^,OT]A-[**<3G1L9*&*P'8A,2[X63]*MPXLEIH6@$6HA[? M-N/[3CE;>6W3TDA3K>]SOQ>5&Y\:;(@^P'XW_LA!R>BAO)6IF FS,N.2#].J MQO:8G,HX6/NACK;
[K>OJU*3C4TJOP./14EYI@"1B2MU^;AKG=]AX!SF0Z5F! M8'K5L1M@ME>6=TDS>#;/[9AC%VMEVFY;.L'0C4[$(VVZV"5,538-,80^%[KCZ+@@R> M4+O=B5E A[6'?
7)RMF(2&RW$YS =K!&U,9$V'@0HR7*+SR*GC!.B5&?8-IW4 M*>1)^L7?O MKMFI=4SN8;"LZSY[O/1DT_)V"-'MT3!1SV0L533!R,7 L.?RC\ "ZP'-X?<8 M&9&=\4FG._BR,,@!&%P,&E.
<8/_#3L^P-S\97$:#C?3D : W]IW4,H0_)1GX M6$U?<3/.<3$"0$A%[-^0:ECN0^2C:L54M69CAC,?O^L*+2$OS;*=6WPG0WLC M)JH6OHLF=#@M%M;F(]O"S5K<%(Y^2=_CX4&[?
6KU";O#?3.;?@&]P 3N_$+ MV0"TYH(X4_;GYU-[SI$ZC?5+)7N$LBC=@[R^6: M-_)^H]H@9_WY7ZG5X_*2WL47MGD<@&&_N7?SU8G-L+_5=_F>$YMC7#[&Y6-< M/L;E8UQV<7FSV-
J[EKO_3$IUV,2<,HAJ+MXL*8; 751 !^R/B6P=_6"T?MAP M:F/@8V;MG(5]WGP2:!NXWN3 X&"@8R0M=OMG*ZW!=)XM&)S R,!]_L7.]UJ M/Z(J6V*V.!ZT S2KM
DW"MKHMKTXZ%@P$3B!!IVVY/@-^5B@UR)QB0N"!\;; MC90L_+R*1F83K5ETM8C[3$!7^_0GZP?C/A)@%FK;%_C)![-%$@>^HM70,IV1 M]]Y)"08,CH[&)*-XK$ DY#
JS;:F'6+NMHT'V)LIPFD)V0X11!6,I7^GLW MOAVV=S2]H^E]7Z9WU61Z5%S@P-!O%51KEG6^4K$8O%-<\)&H1Z]QKP#LOL7_;B MRWYORS8K&ZQV72UMX]0=KMR";F:0Y M@%
(_I+29Y0:;% [9-+41%;H'A(4WN9H(KL@4-AHE>$+-;N1Q1__AI[&$K!J M+]!)CR<]NQ_$M3ZPV,"#G6Y3ESV4I@-K]MOOWN4\2*4I+7?\G:U-/R!.G2? M]MRO0%91Z^
C>_;!8X;57(:';ZPBZCE;""P8-8]8LQ6D\1 M)EQ+R-(G M93(3!?*[7*(U4L6X$GCD3R/Q+,$#/(#%A*>N2= Q:H8U@9T,SUUPB2MFM$SB M=NY$6W;H:HWZ5=U-
%*HA3L:!V;N2VPV@O*<>Z?2T*:K MJ:A5,WM""A$8BV5AK,QJ>&^8ZRP"?-?]B]9E.-U%9+0"8ET%SK/)8487S) M&!#1VCAJ#P/="F<@6]M_JGRNA#L5N$40CY^A1BTEJL?
^,"V^[3DKH]]87[KX M9H?^G2TTG_S7C47_@Q/%CWGV7W^;P__E$B=XTHUZET$:VJ"=P5XQ*,!+63 <1)W+Q[JR8R%;,/5M>O!!*RK?.P$ M+Z>J(SNW.W1-%E#%P"9KF$
JC[TPBI%^BW"$LU?,J^U.Z(K@R@-4)]K]Z<<\ MJSVW@F^Q7Y;66\<;]QO@(/91?ZRVZ[T'^QZRY: MP_[P>-W%\,J+S>LNZ%P=;B1SV].:=.]ESE5"+2-@0TS!V^L$/* (D?!P01HA
M0*UCGIFDJ!#>[E>9#L7;L>G/Z^WPP"H:#-+;S=0.M5+$WA0!;.FYLBN3DCM MA$I!_8NF@V" TSC\M!8]:I\&>>9&BZ"2L"/38R'N2>U).^)_J=*S<.(.%H! M'W73,BXRY R)
[OATI^EP#3'2GY2L(MZ65D3]I.KER '7C,],F@2THPFAFN,L MVZU%*&VW]I>(]%]K2$*L8]15.]-=L%0=6MEW3TLM#;G+-*WYI[T6IUVZ!$W
MSCINMM7JK"*'".NRC]S@:HTUGTYA0MQ0$"::6 OF:R%LLODAGV!P>1^_@N"9 M%^!*K^=23-GK.W?#QW\,& ID-T N>MC"=U\UIN]GWS]8==J.2N#ID-IGO%(4C #
G/_N!NPK>9N=$7M>N0 M*7N#;M3OM@^8\O:,O2\53V$^!9/QSXK?0O2>2S?U1Q'/LSS-9^O'G1DF_@G\ MO1)K\!^"-GZ6VM5IJ7QR^R+)Q;\7?=[74[-/[KGRQ1X\;G,\#
MU;C;KGF?;Z$;5U^K&TW77I\'EZHOA)KI7>-H$[GU>?F M+GS(!V<2E,JIC"TW;H&UL[7UI<]M6ENA?07GZI4A5H$U1EXF(I<94LVVE- M>OLKILQ\A(A+&$+(%(UOSZ=]:["
L.^ETI\,/B2D2N,NYYYY]^>ZVK#[5 M*V.:Z/,Z+^KO'ZR:9O/DX<-ZOC+KI#XH-Z: 7Q9EM4X:^+-:/JPWE4E2>FF= M/YQ-IR5:8]U54M^MU4MT]-WEY^_V#PP?ZQ8=L
MN6KPBX?/OMLD2W-EFH^;]Q7\]=".DF9K4]19642567S_X/SPR<7L#%^@)_Z6 MF=O:^QSA5J[+\A/^<9E^_V"**S*YF39A,]=);2[*_*/,RK^G_T2T_M>WSR()JW=5.NY658P3HK^-
DLP#">^%LNN6%F;PPN^\+1+"$6V45T;;>I$T MR;/OJO(VJO!I& T_$&SH;=A-5N Q7C45_)K!>\VSJX]OWIQ_^-_HW:OHZO*' MMY>O+B_.W_X8G5]F7K_NX<-3(T# M/)S+-
,]YFMF6:8ZB-V71K.KH99&:=.#]B_'W#VC([Y) MJH/HZ#".9M/9HZ$%C;_^PLSMZTQR[M:!*\ZT,['A_FQY4! C$OUYNDN,N*9=0629MFC4FC>0D(5-3P:9$523'/DCRJ
M81X#M*FIHU5R8Z)K8XH(=K=)*G@N*VBL*H6G#5S/9D5_MT6#(V^J# ;9Y*:. MEJ8P59+G=_B[V33\;@-K^5C0W%W_^C[/9;/KTA_/S]_3Q
M\.E^!,097FS@B;6WR*Q@HDW$KQA<%DZ5%753M40CZZ@I(R1VT>%T\M_TTGG5 M9//<1&>XB]FV>8\X-7D?_;'.#JY<5!=&&J!GA ,"FL:E&635$V)DJS>IZ7 M=0NG%!7X!.X:
)&W*>]Z$+AC($4(>-!WQP33ENNL ?C%T::MZC8I&MP8KK5J M$>ZXL(=Q+CI>5*O MH@6PV?H@NF0T*C=9(6.MDP*X+(*5EOV-V.YO,DE_!G9#W\?X'EQ$0G"8+)$S
MAM7.VZK";XND@<./H]M5-H?[4)D>&!9)5O5 @$L= H/L'096@"",'0AH3'P9 MGLO*M-.!37H0??MEKU=EFZ> /F;W09O0B_O7A^9?>F\E[O#?%7X6,@J)9 M5<9$:V:+!MEB!$P-
3D.Y&A\+X+(>34:7- 7"@[*3GH>."W<*(&$^;T#"0HC) M-'!HGNX>G3&A"Y1!I6WA8P5MU>UUF: <0,7 8F M^7G.)R'KBYHJ*>I$"*W),Q#.$L7'NR$^4A:ZD K1Z9I8W:_.7/:0D.X?1%?9
MLL@6<-1 +8='7,"&RUMX_K.APA!#O]>FV:%5PT)P&:3TXG -[7Q!E$" (01 MCIV7MU@ M$(*5#!BN#RM12P>_WQT%G3R/X/5XSJQ\&(O'%LY8WC490[5ZSX M
)B=W237P!N)3R)HZ$C@VD8ORO:Z6;1YI(\/222C$PV+37;VRIL==LIR/URS M\CK/E@*1M#5 V5+X5H@Q("#B-D"X9D*A!XC:&W)OA"+BK>P$[VFJ.['7 ;\U M0.GQ!-,
(>'IM:CD3NH)5N6;""[P.4(@$D>0ZR[/F#H]L+H*"+IG(R#KYA&3E M[VV&>*]T(;GC"XP,=,V3PYX.@&@I*[,(TN@JY+"&,G\CN\LW!:W&9"E>0@OI9. HKI,E_DLO!56 L,
RS0P/$@Y<^)8F;L" M)3Q>P9IRV!^.#?2F1!BOD@;T8V%>;6WP2)&4X.G5NL0JJS_1&<%%ARLIIP;2 MA/!A/A>W7COW-AKI#OG6P)MPTG1@60FWUL0>UC!ERBH/5Q0M:F O2)
<NG>1[[Z$O.ODCKDW#T6"D@X21UE7W@@VZ#:3K3=5>6//.1<3 U,^P=2R M;8 ',1<$#@ +AD4AXZM(>*A+V"@2OQIEXI1DLB*@JKC4RMS ?,2^;K*RK1%O M852XY*#
IVZW]?!VPUN^ F1R%Y=E8&0D],<7(<=$O2H_T_NPD#\=G<;3QZ<1 M(%97BH"A_W0XG<73D\.>!'!T$ TQ^F\@AE_4(4\L33\9I>E7Y:*YQ7-Y >#. MRPU1EHNR%J'R?"YXI\\-$?/Q&?
QC" AIK5.GWM1SG#H6883QIV9Q2YYRK\&! MI*"[U9'(7O8'%#K* D>#@[-/L<16ET &X*/Y#'>Q #0'>E"QTM 5+3TZ-I3#MHX14+"&""M:&S1SAYT*.K[7[9 %DL2)@ '#2R'7P?
94>2MA-2 M+9 @,F;ZX/!?I(2FL ;1!!/AF\ M<3V(1[<)LH]DOB()!=XW(E_G!K=,1)7%)QX1M$]8L9#-6"2F#M[(Q<[YDB/J MLMRDOR[P
(FG*"%9"Y9LWQD1;P]*_G&!ZN_]P),$F#V&:9U:Q-,;@B3J5*CR#"LP.[KP;T(7?C*L MHGT=/2C;:D1U=@.K/P=178[SA[),;[,\'Q)$ MQL?;2G!RG"BGB1*>:(NY&"7?K%9I%^G T]
['/K2I>R>;VU2;',2_>NFQ:Y#$0 MJDO[=!V1CG+XU,*2AGN'VM,0&1^%ZC>*IV<6!\Y&S^R#X.L'D-:71;;-P3$^ MB)*O$[3%H/\5KEE;S=FYH#$/\DNM> AP?12U2.JK(!0Y=-/,J MV[
#06_Y#!D,*$%T7G\#HKT@MVRC:DRRCM+6VKN -9)LMVK3-#=P\\3,@NM@6>4]KAG1_XUI*EPKQH$H MT-1XY'QO A!!/SGO%C+J&XP&$EL"_9@>GDZFC^/H
M@S_213C2A1T)H4D[S90#J,1I/0ED#D-T:CQ[4=':#]J3*+ S)^7" "?/G MV?3IC^4&:/')]$2=W;AG@/6RS7C1Q/1AQRBZ10L8:E(W9M.%)9V2@)J0&; J M!X:=BDR3>2#S7['3H&N[0:]9
Q)IPSX/\L8T[$A#459=.E'1 DS*MK;FVHDU M8FXRT^&1@].12Z54.R7A*6H>"?D /5\Z8P!N.\)MU\Y%MVW[@)5/HCU@=8#2 ML)G%78!6>_6^B,$62YY&>
[/.TR#CD6^;3)]>QT"\2SH8O FTWBI,3"6<$PS! M/C?P$%!9M#[.$72#SZCP?>]Y$7Q[0 ;M3;(N44SZQ[:86&GI/; MN \:QB] M7B#R)ENF 0K6N.L'ZH[9L-
4X<(61/5V\$2BIAOHGTI)U5CM7G!VOHWF_)E5G";1-XL"HY6L]L(0Q"T;O ^43P!GXZ@A*#X%HAD-7FP@3S_ M3%[%,JH]Q^;/;;I$+M'Q?X%N2Y$IGB!,W@2RY;-'A '% MUT
K8&=$23G\!9>W1,Y1X):!9X$LL"HKH 8F= T,^&L"_1N4VK)=KH@"EK<@ M0"9PZK!!)53R,Q,>W"_:76BI&?E<"D$!O![E/&,@LAV$K#])U11D:?(/A=4* MC$!@3W;CG0^-O4;?T2;?
RFV1S>X#(!?D@[.>Y^9N(*0>OM]5DY6&MHGJ5"> M2%#F+3TP#+D:'7*I4X-\"I_1)5J@HPW%'T^Z\!QV2J^9;<(BG$^W("D,]@ : M[(_AVT:5:SX31@A8,H<1 '\S"!%?
5%'P*%PP1&J^(L.)N/5U8B!X@3OMRD5^S$J%,C)YI*\-QQ:,0P5VJP"1&1CX2U.*!(@7(#*P./LQB9,/)#I=W)/]'M;VIUE\
M_/@XGAY/Q4<6GTZ/XK/#8[*+;JPHA#\693'9,LKA["P^.CR2,8Y.XN/CDW"$ MP$<^Y,7(^&OR=E)4!QW"%O;J(67@W_!IV1-W'4F4_I9KA\;2D6L7"*)7H:[' MJXAA4U6*7\
<6SS&8)JO05XRK;3<4DO7G9+UYRF$/IF"!J^*@-H\,(VF--B4\ M0ZP/]1Z2'H@!EKDB&]-U0"U+[1E4_E6*O6B<A"] \ ZTB[QBF2]8;__M!3N M!Q6,N,,4>YI00&@XM /(RC)CCX)
+569,G@Z0Z:$I/$&!&J*W/#H+6#:%3P, MRDHC\4EY1]MSZA2"HRS8WDLN@K[2;"!NZPT?!O]EMLXJ'D")9:H@NLLS_4. MTP'B2=Z!O+ V'$&%@5=PSW!/0SH [("\
(A*&H.Y_)!""N9;0(DG%? %7P =J'^L3%C!M$2*DA3,:[LO M=Z1]0$'R%*D>:"T=)Q4&760.]P,D2CYQU!0N)%1-,CK-%2!H69%Q%2?AR42YHBBD0L*W8:4L
MB(OJRLK1QT+UX51BXBHAAJWWR[9C2BR?,BC*J45"S7A"JYU\+['C@4%56XRLUR*_!A"4H#@O!53EE)H M']=(_44,NX&]$-D-SJ,;&%^9:U)DR)>=U1JF]4(_.F.CCV*T@T\%JE[)D T"
M.;&,2XY9NV3!7K&E6;450Q^-&-0D:A?IB;B;].L M%@SW(&$3'="QRMS3GC<\"4ANNC:&OOEW('XOMX8'X:/L7 GL??7B8)LP52,1>M/D"A \;6("&=M[$@I7 M30I?T+,\7>
[P0*2")P]4K0"#PP70X#.XH5N-D>QHA:&H>""Q>S9P9 1"1!E< M$I*=GX5ZHL"EAF46\&>6)C9T7H*3%]$[&X7>%]1*SY+ZA84PA61"HQO[JLF' M'->_FE>XYP(>=
S/GNQ\OO],GV_T#W'Z_J:;^(W-H5+0+QG8AQ)9;84'<-W@49W MW1B#'FIR(7V5AQK?^ H/]4]FP#']2_S2OYY_[(_MED;@_NYH3O+V>)V_B=Z M:7?(^8]!SIV7>N>EWGFI?U,O-
8ZH16?,0++*+XO9.8T?3:?QR?%CCK+QJ5 \("&XRH(4D/YVZ-#;"D'YXWK MRE;8/>*-8=)I-3MVI:0HD-5DK;BQQ3;""HB)&SKV#&%24&%=.JQ;5LE:7#1(M"H5?
X\W1<843D(@.G\6DH.*B*QS1WP[)Y7^:3<_BZ=FQQ+O/CN/IH[.O*6K) MTO]15]P>"I?XAQS"[QGV)X>/J(P7P?X88']\=!14^JSOH76-P3VX4(=35X5\
M>I\ZC+A<7,T+D'!N&*275,^8XF,&RXZ/C[O5YYFZ&3(WP[9R$V>'QRH#N*7Q M2?W%I%AK4(2!V+H,R9)=^R3=KYF<7)=MXU-Q:T4KR1=AAR?4,LM,A#AV&P\O M/HY6
'96CP8WYY>.6<&R$9U):F;;.T&'J3T+!5\Y' G4/)XK 3I4PC7DRFEI MV T#4O^VJ8 GT(+Q(@@$4;S3^J!ZK:0:+4@E6C-F?D=5$&%&M60!=Z:K@9)F M:JZUJ(Q:
(H#MS#^%V^0:,YFY[2HE?0WRSJKT>'E2O$C;=J1RM2V#R+4]%=O8 M6Q089"WI4 M!#IELER+1JJ:24EU(-GV4%=*-4DHHDN.+[ILWO5UZYFK^
MB++3*Q!]$+T"3F%K,MXF%6@?>(/KNC6]FK9LP $*3 M739W/5Q0]<3N?_B$#Z+W7K%R.5:\5[94*1L[U=O/YGAUXZ9^(5"U' XB7],[MP2XH^B]
<'P/4T>F6H^O6P"#T^@4]6V&TM$4L:?P;0 M>75^]9RB 2D2\!!4!I&67R84V%DCQD57*SSJ/0[3FYU,]Y^BW0[QK\U QP>$ M>^TN!]_&EPQ&>>?1&;
[#@>J#4K@^"%BQ_R3:>Y]4372Y'W6T"VUN,@RZVRV@ M._W&-44G;3(U @5SJ!5T?WN+9T94IRAHAD6,D.,KE^MQT?\L! \PO*$GTPZ M.!Y%J%G**&/M,RVT\;$)SU<:Y 3H&?-
O"@TLO*I)K MV!@(Y6K9.[?26_7%%"9PHIMB 0%"B&G MB9UGK*V M;'/SG==V3M(UDW>A=[?N43P7;A%>Z DBZP8X8'Z$T(KKK]W4=D4 M),UU"
G:N!H@)VF6M\AXX%%K"]70/#+W,X]7*/L ::ILN20"N9<=).QIKS. MH5EO O^O-J[>6HDDH4.7+4(!-69Y4['Y..!!U #+2 MQ@B6Q"2!(G"&QB-JTI/0':6[H;-
')XPT5+!_NB9N'(E6MNK)9UF>.L-==G0T)!0IW::%CG 80)\F5MF#,]D9V%+ M@BD2]C"'JY7U5N?)K:>A=L+"\13YB D/_45VGY8F(@?1WZS&XS4.H:>]GB(T
M7$9(Z1]TT2CH075P=!#736H+%O'&JJK:BV>7TN#(-IBZ4VBFS[,=*-8NAP= M\!@%D6< 9 K$K"0=ID+%[1-:".I,LN!Z-JSI\,><$H: M,5M1X-!B:/T2>3RP?
3^8A8.3Y^18;M>M1/=@*R M9'3WM:M B9%N19+3C=>528+8C$[(F_!_@ MU[9E>&^%8BXW@W),P_8_X.@ 9U1LRI$]4L=/>5%\CFS*LQN')YS52-V2X:DM M*>X\'5 0BC*;E*/>I2&4
Y"<'#D!],?=/O*"8$0T "O!N.-L=&UC0@>RV] M'![S.;$]Y\1B=5E(6P(-'I;8;0EQ,C+M"[0%-C877Q]VL6^<:L!SLXQAVP,X
MZR&%_U*S._35#ZLY.RZZXZ(]+KKCHCLNNN.B_P0N^I^_6_X9JK5'3]T=[5K_ M[(>2@_40SYF@OX+05YS37179I*/C&&GDJ9%^Q4[@28-.5 /.)*=^T[]"JCA6U&_U_|=W8#:
M!3:K@':B(=^X:/![LX#?9.QI^::B7W2A-<5>CFX0:Z("PM-X=GH2GTQGG0:H38<+)!1BPG06GQY+UM-Q?'1R&C\^.QZ6S[W8:2+'+EN! MS]VX-.X-&
<=-1%4V+/40\R;5U1%1E.IHJ'.9G02&R1U50G:\+Q($=V4 MGSS>'0VG>(AVZ=["^.WNE8$ MHIO9.H.IW ^J6'.G(I*3#]"^33946_"@9*'4.W46.!L4TP@U8^^Z M!H9@D:2R>=:2A,A-
8[=<.ER)IC!NOW\'T05;Z#'YQB-I^DK0[! ANX(;V*SF MTMEPW1:VCEA]5\,5)A08?!MVF+'L3J9MC?"9VUQ_*G#02?#71LH9)5O6+ "Y
MK08)WI1SN.K72)2X(S%#1LWTK"/YN_M:AH(%C/)&4_8[B<.=A"U'LV M_<\Q_][DU&: M,27F))J$166"@A;JMBP+UH"A3NV%G"2J"DG&R""Y]H'ZQ/Y.2J)#M=9+@5.[MB(3140K@/-
M0%)'0U+6#)(N]>^9SUO *]UGY/YM-PR;A?F#2*@.\K.:K._6; M9E2RY?_$O9L5F[:I;3]ES-:+57.C+,E#32%P@(*HO\B0=ZSQ6+_6W]L2_Y'\ M2PK=)'69]RK^1HJ[0HE';
W8E])#];T<:7=TZ$-AWVH4>7G;G[^\Q@,6+9OV M)H,<=0:IU6[V)'HMLTRB=[VW"6J566!26&=/%+YIF>VW[=#E<8;1>W"RX6#4 M2)5ZP;JD#H=)+M/;HJ3G"*:<-
-3YV@5*:XA*BXKJ^\R96-V4>;LVOBBO&:U9 M0>FG3(<8CPLF'9(!S+"; >S^.P .!4Z*\W=XZSV Q1WXAO"[SW@*K"#'ER>) M]4#+QJ;4A=/9ESP4&H$J%?
SC>XLQEN5U64G6(DZC@#D"P'P<0$]7;FL%*QBU MR8TS &K.,$O)=V-KX3Q;M8[2E:WM5'[&M$@^$L6@ATREW B>#!PO4+)B.P65 M69R() 7CL'F86@4;>T

17 4)KOPX5";+U<] ,P"M2HPF\>!BG-52V^?&JO69>B)+YEK_:KJ:DX Z8(#39*MMX;_6R3@]YW(&MV)B=@"A M."T-W.JKM)K/2['B);UXUPO?W=B@D"\>*XY16,%\KNH+%FQDJ/9&"
G5L#(\ M'%#EI>UCU'WLPG58','|>U]NDCN"")2%^-%Z!%@B7@ M':IW:P29Z(Q!DBSB'Y(UNF.NDE526Y]:&@H?(%6ET6;J\-O6,,: MG>FK4?L;1COODRI.Y+ EV[QZ)D@&.!-
'K*0@W*9276P;4B:^,"2"I$TM7)O2O1),AI[EA=KM'9%F4!'PG)D-K-#;'A 9\4L65A5/D7A MQK,/="K;^2GZ*I*^+.3)8V.SP!YH"P8W+)Y8YL M[28+Z0&NX=UF-IB1)U5GT#
<]RPO'T7K&$KCLXN%%^RTJQ+7X=Z46BY8KCM__M6*ZY:*(&?M:W:]=JYU=GK#I6L MSYKEDY$<'WM8PC:YK/)P0]' %F*V^*"($%NAT7GXOX"L(JCK4!W),UMT_#$C
M&P(A"O0X>[9<%EM#E!A11."6ND#L(P E6&M@EVC_,)YZLW?$KN7];1O>.Y8'8CN4JSAI MWXZC&P-3HCO>C8@34@%DGG315B 'M15S]$7VF3(CHKU'2!Y.Y24U3]=2K8AJ
MA(JIP14%S8(J:7T_D7@.7:V/,>0^<\@]WCKF=5DL)Z_)!'KN-*,?1+L7MS6I :M#37):M]6->_HU6WTE0X70"2VK1R?3R>%TD=<]HL/2*(1C+;_)+KB)"!;@O!'M-_@$NV+;L-
CR.7])1V.%TSZR![Q MEUH+;1"=OJ%6SP@ZC2_H1T((SOP6'COH*&(K%!I)42Z@0QF+TR"IP55\(]J(M)B@MJTPV2)?&[ZI7K2V[TZ"#P-14!'T<).$>I1>NX3ILGVJ"8)HMT1ZU1GEL
M6X^M M;N*M:> V@A[\7M/VAK#L"X,\3VJX)1@*0<$5+L=32AM3LA'(]R2$XZ;MHZ+F MNHIXZ#%<4GL/E%"H(ELBAP?D88WMLZ@J0F"$T?0O N6!36\:6) X+>J.@D,)
MIIH$[Z(7T*26L(@A/.C)A[*Y:Z>UODNM/#LSC8(,AMC-C^EP?Z[):< M9/7H-YY>D6!(N1]!%Z3&;[DIHIEC>5ERIPBYIJ'B,*%ZB:<](;DB+)%"*AHE MNXI,X<514ZGY
#H:&.UT/Q!*RSMCK%6*MEQGC:U/;\O65!)Q64QZ+Z$%W4DC MV"SR*P:6.K0ZS8+[+] *1>ETHT7KMG95(;RBWT%7'[1Q$$C8_)D$V"+6I(@N MD$B1"#H7+TUM,PP[,=G92#
[0SAX_;CIDC2^UJ_"LU+!9=:HKQ6A9+X?L\NY$7 9\50L"5@YR9O75\%K?Q/#D6-!2MEP?)2:$ * M"RB'&,=UB7G9#&:_P-6H45<%>M#$CW/$Z M5W/8(=+BC2U4;=WD]Y^:O(,^
M270F#I33W06S6>2]-V2ML@Y>*D>';%_$38EY*7[L8#!D1^CG,>WMI0A+9\WQ MUM 8\1&C,9S.L[J\VPQ$B3,9Q"A-;Y*!96A2W_.+5[8(1R%0%+5V?*W<+NER(1I2
MN'BG<)IP$XYU\PJ[(8A@JU:;\/<3E(D,&O20\=1FI]YI2PRF]YIWZ"K7SXU) MK57B@8Q,T2@UQ2J]^?Y]?VX6WTIJ^K&-BJI;0B7Z1V*C< E]249P.>!T-KN/CKWGD\6PWGH.F)3 M5)"
(>ACEU;_' ?V)]K1;E,)OO]-#Q8.RQ$R>$QJS*%EXX57U/=%"Y9E&=;AU MUM@ 871LD3)36'^QRW(.P,)!_KA$;VP61C3$MM? S1=8BJ'I7<,)RY=ZI@+J
MJ6*C'WM'DM7^B4F.F&UD$P %X>AKF+W^40F/KGTA^+CG<'=(A[6*APUZ1G U]D5LK1)D-Z;].V05_$6?G"5I2>WBL,[HV_(:XV>3*:S..+1^;#10IJIW8-YHU?1YDJ25NKH
MXR9UK(USN.#1/0USH]Z[E*V<^+ZME4DBL4AT: MJ:DE[:1<3+!.HS+U#^\^6J9.442!OYV^\+WNP^7AV1PN+GP3?3)W0>H5]RW MP8B#.6NP)K2&&:-!.\TTK$:KA$73S'-W!%[A
/E2>L&[IK-!/<]OFE?MOF/S MVDZ";$86*&J*!V^9LCZ /"22P^#:D/IP)+*V=$I8Z?<="G M!,9I2HRV,:!"OF=8R-?F":(1%<$] (OOF5B!L,\.$8]&]Q!:HW8(D@3 9M7@% MV+!?*Q-

8+MD5)_@],_-6GO;G:^54 82L_JV.MJ$ 23X#KGYD^VK'[,W'+6,2 M)?6[IY$L!+PE!Q31.A!<"FV(KI3U@N_VMHG+]&LFWP/(Z"9$M@)WA9LB<><==_Z7XYPM+"T0)/^O-Y80-
K3FH5C(0\B;=5BZB,\QG"/?[PH6VCT'3Y8//QO/! MGVNAAPM7Z&$8D./C!%OW:/:F@DN4;=#4.FN6"OJY%BV#XM/S$@G\'@)C?_B) MBS)UM,XKZVNEG+/I<1P-[G![YLE0Y0O??
$SU,T+6AGS K;_3?I'NSUZV;SNK M)7ZY"2W&L>=(8_!<+_5E?VO=#A<(%Y39\'DA-\@;"H/Q:).W/\M-I[DL7X@" MUMBRQC@-FA/KJE)O#&;>%FTS"H9M>[L.F
XLUE7R8'|+OKHDUQE.-_,.Q=8! MOFX;*=VG%5P:"1"D&CM>I0X68QMA57F'M0N ZYZPP17-'! [)7A28UQ\XC"N M!3R5
E6I6CF!B("(H';@,I"R7LUB+K356XR&DCD]SI>'(S'E9/'T>@?C6UO= MMU+4(_=#!Z\>'|$\:AVY?N%F\<,R:^_E%%8QIQBZI[DR.%HM\#:X]PX3 MY *Q96%\#UAM/_?>']8M?
Y&ABQVIW)'*':G*(FIGS5Q/XBNJQ M566[B5G+G7.V'77\+NTEPKCO$DBGL95[7>D3F(E6:RUMXRO0A)6NR>""WGKY M&=1[.IEW5*2@0G)9>F'ZW(!;@E LP+PU6+N:YO*6?
L'T;8'F;K5HOP08))48 M7Y.P-B_7PZ-P)8&>;][6!')10B'4!D'66= !R0W47B/O]'EP,""J?];4)E^X M3C()-J)8YGZ*LZ!GYT98[K(HYZU'O-_"[ZOH?&TPW4++5XX:#%PIDMEX*9(/ MU*
<&EJO_)L5J>@/2^*HNR%9/+,'$9'_M<'.:7!>S@A@NLN)KTLA+A!A;/&=' MD^F[H?5J%"WZ8,$SP6H"*/S!YS[Y\[5_VV?U;+L_(&)!-L>)Z!'Z,/>.?7QTL;-
/1;O;]S_$FIO@9(;0<)L=Q4CI@UI@UI!X$R66!PD"TJA(WE M&>^E8(<_A[;4^*]A'L4L@1DZ:6LQW: QM"ED01$E6FJ4HL8:45,C7E$^%%I M9+L@,:
(Z!6NHVD,G#A'^S2D$BTJV$TGUV^NB<*=W"[?EE)^T":<15.+L&9 MU%L(+M4#Q6A7[$;2Q]<#(#I-]+\@?'ETZ-V*4?(T'9/I:<7.D@MN46K/U9F-)S\1S?"^F_\1?
(I.YSG7%TLEH<6\41W8#LY MD -/TOIY0U7O)%RP-)!Q.V1'&H^B(1]SXF_X,D)/CFK]@&MUP;_M[T(>)"_#VT IK^4]N\: N8[O27T@"@8^AVTSIZ%'!P)U:)*L'0F>D9SVX*X
M&)1;OMPW@.]G=^LUU7*SE_U+O/*Q1;P VV"YKO>NSQ5C18R$%I6['99%6,Z* MV8ZVB/(6&&]G6"P6]/K:AUBG\TL_5:<&E3D M[B>YO2NB_T] MU9WT6
_(3\DA,)!#H\L3@XWF;>DD*+=].9B?[3_RF M$%0M)'BRW-*]WN)VQVR6>#7([R*_2G_MHH0Y]%[K?@:,[1OD)1S794)NNG) M$\VN+HEW=W^==2 M3<,X+HJA4!L-:]N9SF/I$O
U3X$'*([DAJ)39@A?F==!&"$Q\)_)BJIY&'#;5IZTN6=6$ZIS!\>L 2@G?2XDQY_E]+CSM+R![*T_.?.QO*'L;'\4W2'/XX^^I\[3?0W MUD1#CX6K+ST;+^!\'LBO@?(RZ*,8'^T;--QA!93%M-
G37UNQC?9$0]GO4DI1 M =FO%FA+@/C12!A?JC%H$ MP!7O\AIR>-6Y.EV3)*+T[!<5Y?8+M^I4;$@YU:-'6MOS9-:L-AIFS88]>PN MH0XZ7[G0$8P"]+7%O 0_^!H+*8XF3R=-,;%-
>2@[UY4NE7]B2%M X9F$"2<" M06I$0QO94]?; GNXTAHTE;OFANPHB,E[!O["?7$C5DAWG$O,]H5M4NJE71/7 M%QVK*SYOURN+H0#P/X*R.6BB^Y6]XC.9?4@8\R)IDF??K4VU-!?
QVJV*'S_M (NJVF^1#F E]B?GLPRO=-Y.,Q&H29VU3VG]_8R<$V*9< MI;O[MEHP2R*@\YP7D.++D M(],*FV+5DH4 &AM0EK8]QPE;&66Y->R;OID8]OE:I2R'F2!RG654O(PAY9N!
MY5K;CCNV2I3N: W[!5W!'-1#,1/8;M4L,K.%<'"1QGBU'#\,)_>7,WG9')]/9[>C.ZGMS=D=')]XFH]GT?O1M^F?9 M>?I/%RG(LWY+H5V-;D65C7%IPWO#AD^N>:X22:[R&.
(&_.0XWO6.$+0PX#I] M;QOUV#O*>$W%.?%=FWB.UVYRZ#C\$]C:[A]QQZ\7P3=_C]=A";M2^IV,[4^ M!"YD02,86)CE$L036,-??W%#Y_>FN/\EL@,5VK4*[6/LPSF>4/$Z!<*7).*Y
M.5=.]F-;)4#&:XD(*)* $!!?[6I0 MF@8Z\_G+]83@B2@5S6.6KT@A&!=$<;+8NACM7"1=VPDE#5?M&_D-+3;(6*"'CE#U($#":0Q6;P0?8*#*,$RH0(2GL8@)"MH-NS
M>VT7D>5H@8;003-+CX<\S_8[;1Q_P(02&\$4U,-MQ_8"[>O\$*8$S66ERU)W MHW0LP@&OBNUOYN<_R3JP(G?\6W7"S6NG,^D7.-4 2E5^$0UX5E5Y2+G"DBW M;0?&T#U7-
#U4K:1H7!/<2D\HBZ.!5E&O;:FF;W>ZGNWV7"-S/1-7!9Z95)KI MU?]LA4:Z'.O4SY2G.\ZS/?[#,!%[B^O()ES (:O6]EB+*,'B9/* 87>]DW]! MW7""6H1=S\Y04UY_Y,1'3GSD1&-
Y"NKR%+R[/ E)R)6-E!>!?AA]TSA2FB^ MTB$=Z/*,)/!CS=1+4[TZ:O:-W!QE?(T&)U0FVQVM!'XMDM,<5.EAG4YGY(2X M'=R0GMWM=4K_D9$V?&+>$-%3&9;C4
M)]IC,D9>4Y^@&$W'WX?$_Z'$!]D4UMD4OCN;4!^;YU!*'L$M(\'^D%-")VR MRS5%US'M=<%Q\"3'BN+Z>FNXY\%NH]O1%8,;:(JF+?O_B*7<&ZV]^RG6YY6Y MMNL/ DRP\]I:]]_#
(S,A;BUFU[^K8 WMQ7#$9G"$]'>.0=36Y17];*A>&%N MNPNN\.YL7A.@&+&>@.-+CG6S:F@#]?\EP[\ 4$L#!!0 (-"+RUC!48"-M+@4 *!0 >&PO=V]R:W-
H965TN5:42P3##LTTL);&[[6[S6#M-U(3&-NH&-QAB--_QW>&1W!#0-'N:K5; M6;:!F3GWW,.Y7.!HFXNOQ8IS"0_K-"N.!RLI-V]'HR):\34KS'S#,QO9Y&+-
M).Z*Y:C8",YBO6B=CHAE>:,U2[+!^$@?NQ+CH[R4:9+Q*P%%N5XS\?V4J_GV M>& /F@.S9+F2ZL!H?+1A2S[G\O/F2N#>]$6)DS7/BB3/0/#%\>#$?GO]]?EZ
MPDW"MT5G&U0F=WG^5>U\C('EB+$4QY)A<#P[YZ?\3150$CC6XTY:$.JA=WM M!OV]SAUSN6,%/O3VR26]^-!,("8+UB9REF^_<#K?%R%%^5IH7]A6\UUP@%$
M92'S=;T8&:R3K/IG#[4.G06!]/T%#]]979[)50'3+.;Q+L (];7\2,/OE.Q%G/#(!&H;0"Q"]^#1 M-E^]\>@S>&>7Y^>7%W!R,8&KV?3]=#;;3D"+T)=MA>7T8ZEZ>5ML6,2/!U@0 M!1?W?
#!^_E0GD"\@WCPY.Y/<^IGNQ^IFBH@0N-70! MEZ4L),OB)%O"1;F^XT(%;D9OM;EY#"?W7&"MPO2!BR@I.%R)).)/QV=<?1 4
MV!GZ02#SDJ5PS<4:D@R^<"8*.%DN!5\RR>$C3DFPSB.X86G)X92E+$/8+JE# M^)5EI1*D,@/!?RMT#,MR80C4= ,(S0 W#^$7P3)%QK8,RW4>1RT<:XC'<$"H
MX;@AO,&CKNGB+Y;Y@B=JY0&E+@X,P3&= #R3X&@_*?0GUVK1#JW_,HA7T0H" M"&I:=6A56[T+J8U+G;#AVRS38Q=Y=L\+1:TY)2\X25H'F"B%W[-$U.+N.5?5
M>9$YW&"L3LQ>[:EC!*[?U?Z)[EH]I?M-A7- ?->@6G.566#21\U'_&&3B%WM M;:I?=XD\EE_S-2TSTG/"MXXNLGO33?#G0N)@V,OLC**%;]&A1@:RM,:[VDD;MM(W/V-
M!&_DXA+/C^HDG;.\94)E5_2UD[V(_>T$;BL\F*\8'MPQU-^HLD_)XFD9[3>K M#9X3&(YG-^6#UR%KIWY.XCBI_)5D45IJG$F^S6"6EUD,"\YD*3A0/S2P28C!K!_;DO5#MZ)>8.!7
MES6N)*8?X(0S5;MIJB9X;FBX@5L[\7'GQ5V'798!7;,H))JC_&\UGC>BXV' M/EEPH>3"6]KH:VN^KB/[C+@W0K\1AT2)=1A&G:N MTW_G[0#O_+#:'+YO6K M@-CVNQ[C'-:?
QB]>A2T6D]29VM:/=S:V[QCX5(96T!-4;U:CC5V?FO6YR.@. MXAJ!957V4%"^=L?0MDWW)Q/YAUM'FQ"#XF6[RM3>E;@1\;^)VD$?UOB/PKH_
MG7MWA%6^U=ZM$OUG=6W!AS5\(VO?U6S4>6I><['4[P8*B+ %R.H!NCW:OGXX MJ9ZZ'Z=7[R[.F5BB+I#R!2ZU3!_[IZC>!U0[.M_H9_"[7.(3O=Y<<19SH2;@ M^"+/9;.C
K0O9<9_%!+ P04 " #0B\M8O>FSF<<" #_P\AN>&*ZD>=8%HX*4] M;SWR"F.:DR#068$5UT:RP9K>+*2]N"%4+0/=*.2Y:ZK*@(7A<5!Q47OCH=N: MJO%0M]84-
4X5Z+:JN'H]PU*N1E[D;39F8ED8NQ&,APU?XBV:^V:]* NV*+FH ML-9"U]!P,?).HY.SQ-;[@@>!*_TF![MD+N6C3;[RD1=:0EAB9BP"I^49S[$L M+1#1=N)9%IC>MLC;>;>(-
^Z;23ECG7>"[+WR(WQ M)DOMGK#].I/0@ZS51E;K9F)0B;I;^*CD M"I2M)C0;.*FNF\B)VGZ46Z/HK: ^,Y[.?DXGL[L_<'IS 9-?]U?3Z\G-G0\W MDSLXO./S$O6786#H)%L?9&O4LPZ5?
8 :,;B6M2DT3.H<_< 5'<\F0;GF=L M+^(%9D<01SZPD,5[\.*MIMCAQ?^Q>Y?<#BS9#6:-3ZUHR"#&AQK-+MI[@7?3
M!KIIK.:HW&V_2^S5VP>#RU;5PK0*'8^%>+&QA@,8,#IE$07' S]-0OB!Y)A" MECF(BK@_HZ6K(6%^,H@A#GTV2&&RT0&,^8RZULL#%B*C'Q"^0LS_SA7%9-
M:XB.E@NSXG1^Q!*_'S(J.0"64E_OF**HE_AQ/Z7CM2;C9VW5EMQ@3GXEI9G@ M;B(<]HEDW(,O<)B&?I0F%!U8@7[B-/03/QHDL.L3!F\<5Z%:NKFB(9-M;3KS
M;7>WH^NT<^R_\F[N77.U%+6&$A?4&A[U>QZH;I9TB9&-\^'<&IH&+BQH_**R M!?1^(:79)/: [4 ?_P502P,$% @ T(O+6&3O650;!0 :1$!D !X
M;"]W;W)K&ULU5AM3^,X$/XK5@^=0*(TL?/*0:52 M6(X3RZ*%.SZ;Q&VM3>*N[5+0?W]CIPTMI#E =RO=AT+L^AG/,^-Y)N[10[IO M>LJY08]E4>GCWM28V6&_K[,I+YD^D#-
>P3=CJ4IF8*@F?3U3G.4.5!9]XGE1 MOV2BZ@V.W-RU&AS)N2E$Q:\5TO.R9.KIA!=R<=SS>ZN)KV(R-7:B/SB;L0F_MX>;/V;6"4;^QDHN25UK("BD^/NX-_<-18M>
[!7\)OM!KS\@RN9?RFQU\V6%KC^O++^R7$'+O=,\Y$L[D1NIL>] MI(=R/F;SPGR5B]_YDD]H[66RT.XO6M1KX[B'LKDVLER"P8-25/5_]KB,PQH@ M\;8 R!)
W@]@2P!U1&O/"*U39MC@2,D%4G8U6+,/+C8.#6Q$9;-X8Q1*P!G M!A^M\.K\XN3RS,TO+DYN!U!PZM3=/[ER^G=@^O4EVKUE]P77>T>=] YM92#];
M&CZI#9,MABGZ+"LSU>BLRGG>@A]UXWW28: /+!NJ9$7UA'1:_S4 :(^1L0C M09M#W?!3GC5PVN$.;2)/G3WZH<$,S^V\,N('LU7?%I7.K=]))H',EM4:CU=9#MS6Z*&=,*)
H@X9K#@S7'$!7 M(*PO<:=\+"IA^'X!BI0C41E63034#6).[^&S2W!"$^RE*=]#8>]1'$ =C)P,< 6]63@O]%3,- HQB0D.XP3M M^EZ(HS@"%)CPDP@'J0<#@M/$Y4+"
[X=FTDH6R]^SS8 M@^&M!&^M&G;R0LQRSWAY#[ZM*@/Y'@Z!%8G##;\B'(8^CF%V#W@G"7Q(T!Z8 M'MQB-,@L8X!AQ L)L/CWT28AHEVT/B1Q&&N-7(@,(@H2X2,4EQ2KS62
#Q M ,*>.!@-(^R%ULT(QRG!'DG>$0\0F6S:[PDT8\P33V$U&*V.PU:t) S R?-2 M\ -0PH#4@A]"D.<.N+_9_?Z? MO6]GO?OMK/NVL]D=]9Z8$?
QQDWQOF\NWH6[N?!\GSUP!1>QC6)%,ZZ$S.VZ M5Y3:"KESV_<6\@>,#:UG:%2 A^AN16RX)#9L(=9^R@X(>N),Z6W'*3B(EPLZ MDI$TR4C>G(QYM8R^%?N[\W)!XRA
M,VU$Z92SZ;8"%].1&["2V*&ULW5?O;]I($/U7 M1FY5M1+U3PPF!21"R%U;)4&02W0?-_8 5FPOM[L.Z7]_LVOCD(N#V@^]#U&D ML-[=>?/F[3Q8#W=,A+E:4%S@7(,L^9^'&*&=^-
+,_:3RS2 MI4;I"6<\W+(U+E']M9T+>G(:E"3-L9 1+T#@:F1-O)/34.\W&VY2W,F#,>A* M[CB_UPI?DY'E:D*88:PT J./YQBEFD@HO%/C6DU*77@X7B/?FYJUKNE.0I
MSV]31&U&5F1!@BM69FK!=W]B78\A&/-,FO^P]_8&/0OB4BJ>U\'$($^+ZI,] MUCH_;WE4BP_*.*38>"KX#H7<3FAZ84DTTD4L+?2A+)6@UI3@U MGEY=7%Q=PN3R#.:+V?
ELL9B=P?+Z:OH=/EZSNPSEIZ&C*)'>[L0UZ&D%ZK\" M&L %+]1&PJQ('D>[Q#!AJ6_9WG]'P6\8,*&P.N [_K=(WA!4W5@\()?KKJM MV JKVXZE77,BMRS&D46VD"@>T![_>.?
UW"]'F'8;IMUCZ.-E91;@*U@]'M_# MU=9T\T1W4)!E M8?:((DXEPERD,;V*7Z#^7M!@4VH(018L60;7*)^("_@;F9 P6:\%KIE"^$I; M4K)[##]P6H%^--TXR4?O"4 M/H"^W3?
IZRS:0;]%AOVPXP=A%>DWD9>\>$"IV>QE_XF#,-7"F5;QG*6B%0#(M>53:*PXWE.L@YTM]@T'8<8F?H=F+C,"OB'M387ST!D%GT!_IZ?*_JOQ4\97
MU/"=;L<=!'5:PHC@B)W"QD[A<3O1CUI2TIF0F#LF=!D2^-,IM]GI*&*[G:8\ MS\FDE6-O[WG:S=4L__N;NOM,XS1*]/(8!NV/"\ 9V";[L#Z-J11]Q=O4'= M 4&/%NF@L1]V M(M>M1';)2?
UG&N]%>RGL['&;BE^3]46N;]6]YJGA&Y/5^.VI.O$;?M9< YNQ#F*M;GW2XAY6:CJB\A'FM2!S)<4:A+=PP+I'77KOX4WYK[]1U7=%LWPPV]'[0 M&VA]Q;G;/^@$S0O7^%]02P,$% @
T(O+6-R8"B9G!0 %A0 !D !X M;"]W;W)K&ULK5A;:]LV%6<.#D#'O.J2)0:2 MM,4VI4W0I!OV*-NT+50278INFOVSE'5*7.)GB6DD>+%$2S>S#L_E,T]NM?E:
MKI2RZ$>>%>?I8&7M^G@\+F!IW*+,TUP59:H+9-3B='!&CR^$F^\G_)6[VW)KC)PE4ZV_NH<_MY]<#XA12F9I9AY# [;NZ4%GF@$"-;S7FH%W2"6Z/&_3WWG:P99]4ZD)G?Z=S
MNSH=1 ,T5XMDD]G/^O9W5=LC'=Y,9Z6_HMM]+@L&:+8IK7>-KL[^.3N_?(>&-\DT4^7AR=@"MILQGM4XYQ4.>P*'HP^Z ML*L2O2OF:MXA?[%;GK(=
&,P]K6,-9:=LYV('Q)SA#C%B!$FNA3:+?Y6S5IQ MOD,=WC]:>SR^CZ.[_%N)BVYQE\S'Y3]9]=,!9&NIS'%^N.P-?]^^+N]S\Y)HA'B$ Q*CH3Q$%[KXKHQ-P'X?,Q MXQHSC'$$:D8$AXRA8?
2:B++GQCQ"9(W=%,*2Q Q1*G 8@=VT+^.?FT*A=FL@ MO /"D0@A(6$8;QG&,K_;1@T&8<)[$D82S#-.8>B^^+%3S&JCTGD2 "L]K.5X"CF$'@$1$" MX(VV288*7WW75?5%D?
N&PY"B '/N7!RC2U66Q^A+D>0:5OX7BMU<32V:I^5, M;PI,@F;@) U"= BHU>S-UNQ%6B3%S"DYTZ6;SJ4K)S%,'[(XP!%WDAW:8%0
M184.\1@!RF\D..$2M*0"$@F"WZT+9,@855@@/W9C4IL"UA ,B2(?T+ >!"$C M6$C9KGBIB^7H1IDES=BZ[5VM8EJNT:%!/*H#Z1YT-($F FJR;9O\]6 M#98SZ(K,]\"7Z[--=X510. G?
0W>"U4%VNXRR& MG]]_^I5>!N]V+9>,:2(])VK%U:78DQ"8L3D]< D%"+77O:+=ME$NZ-VO@N, M?%TD/0&J;B?]3M*C?SPAOW?+:.4SV*-&?M34]I=1O9KH.2SQ(]I7<#S:FYET
MD+R*W(V>@[;%[VI>1U] %AL:UC Z^@HDL>%R?3S_))EK2%QO(O* O+7DC?;- MU4[V5G.V+LIP3Q1<<.!8AN3GE&&T'U.XIP=#6$*(GCSAGAV :L 8*#2)WG" M-C48.G8A>*ZA2F?
=L>>IWY MLYIQ_?3]Q QJWS(M2I2I!8B2HU .D*E.H:H'J]?^(&>]K=6Y'ZY4,E?&38#O M"PV>]Q_< NU1X.0_4$L#!!0 (-"+RUBZF[+PK0,-,'9 >&PO M=V]R:W-H965TFTL@*;U2*,
(FB05@R+H/IV*\] MZ.E8U59PB0\.3%V63+]>HE#;21 'NX497V^L6PBGXXJM<8[V1_6@20H[E(*7 M* U7$C2N]L%%?'Z9.7VO\)/CUNS-P7FR5.K1";?%)(@<(1286X? :'C&*Q3" M 1&-
IQ8SZ(YTAOOS'?H7[SOYLF0&KY3XDQ=V,PF& 12X8K6P,[7]BJT_?8>7 M*V"\[,-:CH(*^-565K3 Q*+IN1O;1QV#,81A\8)*U!XGDW!WF6U\RRZ5BK
M+6BG36ANXEWUUD2.2WYJX#W6!W'?9^T#ZGX)?*>BOZ]0,\OE M&KXI8^C$3Q"/>H.S02^*(B=DO6$V\L*MM$RN.:4(,%*U!D9)HW:6^6%N5?YX MXHJD\,2I=IFKO1.IY%/-
!%]QVLG2U&MG\="/#YI;C+:OP&0!^%3SBHK>PE&< M^.UCFF51.[T0U$68S!&H'U$Y%A2O)1%)^EA'!A*AMTP74-4ZWQ 18&N-Z ![M@Z15NM=K)OD_GAL31-
4XB*1Q(AXU6+//'R#000C.EEQP8],1RV$"]WU[JH6 M[4N7$0(I!.!O^!\G&#H^0\$,1TZ@86RQ.$-UK?NP#>:/YFH/>>] M,'PBE;@W[.\"1/+>P<845 M%I06 HQEMK9*Q_K=
<_C2KM\V9H[LS)DE,7QN?@](O5*Z>%]S.D4CL31PE,+Q M9Z)*C.;6&2Q<=O= 4C0BLDKAJBYKP3PG5OQ-C<_=&=U*2KM7&\H[QQ6>NQ"P M+@3D@J@+E\&_7-
LYZGW*&_.C+&YO&ZX^3 $C@]I[5UN-=H2]1K_YRX(]VE M;7INMJ[6!=-H_ZEWCQW=TRON324%RLRC4(/^@'HY@EI!*LJWI:7RM(CX*<; M>G51.P7:?REE=X(IH'O'I_\"4$L#!!0 (
-"+RU@3@^JK8P_"T+ 9 M >&PO=V]R:W-H965TU+?*3YWO&]R]$W M.G#Q2>X0%7PNBTJ.G9U2^QO/D]D.2RJO^1XK_X]B,N*U*EB%CP)D7994?+Y2E3
CZP[4Z9#6\RVM,M M+E%]W#*O?):EIR56$G&*Q"X&3NWP>?S&*6CQW? M7 @+S)1AH/KC":=8%(9(7^.O(Z?3IC3 _C$_HO5KK6L]<0I+_Y@N=]-G=2! M'#>T+M0'?O@-CWIBPY?
Q0MJ_<&C.QCIC5DO%RR-8KTM6-9_T\]&';T#]/P,(MCX#PI0!R!! KM+F9E75/%9V,!#^ ,*KV>+7A\5T]K"$]Q5=%RC?C#RE\!E> M G->J9V$ARK'O
_[<<<'80^!IT6V2L.3TKNPEW%.Q360P(70#Z.N"_7#[S%K MX:3G.]0UGE@^%TIS&%]UH@%*C;&OBZ8%M]6EUVN=&; MHEO .\L[Y6?E'Z'E(1W*"6H':T@@"]('01OB0TDD+?
Q,5IQ10OX$4@2N%$8 MZ2AP_6#H)G&@XRAP29K8S2@,W2@)H,OO"Z[I7;_CUN_XQ7Y_//=;/R>LK,NC MX=E78[H,[\W1K>:ER,[Q[M&*P5/M*@1;/ZG?@'-*;@E]I;-JDR@6>N*K+G0
M1IA=017"53B,W4$4PAMH"ETPNF8%4PR;%$&8N(-@V%F>"\1]MSQ)6Y[DOV^' MWA2O?1PN(/MG;U%I.E7$\LUBO;E?&W/#=TT&C8]%P_UOPG1<3IT?9+:S3A(
M71+XT%.'05N'P?.0)KTY7EN("\A>T7,G[TQ%;F[6[FN#F6FD9E-P18CO1H/D M^89*!VY*HD[OO;.]\$2QM8.:!'NQ9CAI=]M9\-:.0-[7X\T@]7^WMZR26L1&
M0_WK@6Y6T0QGS4+QO9UOUESI:>:9-WMZE.I9EX@&OE>BUC.O-&8_"0*=EU@Q/9![K.G+ M5]]*&3]]7:#W"EGAG"H1Q&$X#"K&:V\^=:]5FD]E8P2O<:5 -U7%U(\%"GF<
M>9%W4CSR76FL(IA/]VR':S1?]BM%IZ!*7B%M>:R!H?,F7<;31:9M7<&_W(\ MZA6'*F3?VH, M:X1YE,>/V.7C".92;/<+Q]8V"J0-]K(JG,F!A6O
MVW_VO:O#X=Q^(Y#W#G$CG<;R+&\8X;-ITH>05EK0K."2[5Y$SE>VZ:LC*O MG/S,_';YSY?[I?W3_>+-5P]L8U ?3T-#$%;@R#O8!8M3/P.3!3#)UF:4L-? M=8"%:X"
;/?$XA.Q17P1\0[S 221#W$8)Q?PDC[1Q.$EOY#HN?Q:[_2\MUV- MB=ZS'&<>S;Y&=4!Q_L=OT3#"\]P*WM.>67D*KVG5BD8@R"UL&5=P8*)Q)U,B M,*W1.)K?;PU7;VO;DK\(?
YX\K&C\41$@W&%MF("EI%4K4#&W+BO&BPFL<6^P MV]""KA/P(W"GOVPDP*_DYK6WP_#D-RKBOQH8O-G2#NE-1AV\H<^.VU3HU"U MX5ON@-[D.
(';MXHETR7!I:$_SC)8NLT@6@J%XZM+OM<4+,MN_"C-X$G:E-[MQ])SH6]9W[?LE_M&UV1;.0V\SD53\'K7!M;OY$<\8-W8OMWX213YHRAUKS_-VT?J$U,[3BT6
MN"77<#"B#[KVXFV/1N[=9;N1A@;4B26]E:BL 7W?2M]?[F #!*_Q_#]02P,$ M% @ T(O+6!#A.X?" P]0L !D !X;"]W;W)K&ULUM59M;^)&$/XK(I=7$P#]I[E^XN MX=)?
W_$+/BYR:!.E'S"[ZYEG7I_U#_]2?=5;1 /?\DSHD:4U9G?E;>K>8L[U MI=RAH#*=KJ7?N:*LVCMXIY$FIE&<.<]W(R7D]K/&P/NI\5#N398*G"G0^SSG
MZND:,WD869YU/)BGFZTI#ISQ<,A4"E"X'ED3[VH: M%/*EP.\I'O3)&HI(5E)^+3:?DY'E%@YAAKI#C]/>(4LZP (C?^JC&MQF2A
M>+H^HG\L8Z=85ESC5&9_I[G9CJR^!0FN^3XS3A1Z+LO*+!:@?U?!;I6\,M *_*L&ZXX>.AD@=0 MA32A%8LR-Z4V19.*HHH+H^AM2GIF/+^]FRQO;V VF2_ A.5!|K"83)>??WM8
M0&?)5QG]BZ%CR% A[L0UZ'4%REX]>%>"K/5<"L23%KTI^?U/78&P*$(FS#9 M,ZO;8&^$]@/80=-V,$Y]/&"[J!DGR'(-;\NJ4?DP7Z%]2E@].NSBF1LS)?-4:ZF> MX$$:A!5RE8H-I,(@
1O@!KS^!QN2/;:@_@Q=^K%@8/?#$#K>F^#9B_!=8"RT M>X->"_14BD=4)B7&OL[,/?\"%E7$_,S[9[,AT%D]*W)HBY-?1DI(,?+<&
M9WVW1.V^J_O;3#?'O1"LK&4AF<@"$##CC\55QE$7M.'_C"K,#-X0IU/H* MO@B>2[+]-WF3X,I DNI8[H71!-.MA?8G0NM4%TCH)DZ"A[MM'0GQ:[1)53WU (52=VH>T&> N7?
FC&5CJQM_9[^*LY=]D(+5#5D5ALC=^6&ULC53;;MLP#/T5PFN' M%3#]6YS;$@--UVY]2!LDV?:LV$UQU)8]2:F[OQ]E.VX*L,%>=.4Y/*1$3BHA
MGU6*J.&UR+F:6]G6Y=AQ5)QBP=2U*)'3S5;@(FG:RIVC2HDL]4%%[OBNVW<* MEG$KFM1G"QE-Q%[G&<>%!+4O"B;_SC 7U=3RK,/!,MNEVAPXT:1D.URA_EDN M).V>]8Q];?
KPTH=K<%$LA'BV6P>D]GE&D&8ZP- M-Z/I!6\QSPT1R?C3']$+VNVR5%=31Q-'HR=$[=LLX;-_X M@+G@.E5PQQ-,WN,=4M,)\P_R9OY9 MPCF3UQ!X-OBNWSO#%W3A!C5?
\/_AGHJR(>F=)C%U,E8EBW%]42$HE"IH19_ M>7WWZQF)O4YB]QQ[M,07Y'N$%>[H\^M3\LX2G)8'[(=!]PCK5"*^>R:@),ZZ;(NM.N!=TTE?
=FWO0ORN(NXPIRW!+4O1Z$%LBF)S0;+IGG2!:."Y%)4>>X4QNV$0Z*S DNE+N<.*+!NI2F9(5=M [Q2RW 65 M(HC#\"HH&:^R(4K!;HN2Z9>9BCD8>Q%WG'A&]\6QBX$D]&.
M;7&-YF&W4]0%'4K.2ZPTEQ4HW(R]:32<)=:?.7SG>-!O9+!,'J5\LLHB'WNA M+0@%9L8B,/KL<8Y"6" JXV>+Z74I;>!;^8A^Z[@3ET>F<2[%#YZ;8NP-/;AQ
MPVIAOLG#%VSYI!8ODT*[?S@TOE>Q!UFMC2S;8*]Y97S9<]M!]X$#,)W N(V M(9U-XE/$]>%$,=(RA8;/58]YKP ! M%==5&\LKG,5G$6]PNX1>Y$,N_@3>?_/2S6"T?T%+]F.CD=
M;6=DJ'P9Z)V MFBD0E-9H-!WDGS57F .K M_RA=P%(.A!U[L:>0U N(XM09Y[[L*26-1?;D#!>PIAI1PQ2(P@:5;4QC3OQ! M"SY(FF_;3]L4]=_K$D=^'!WE?KMZVS5?
V^X3V65!H$;"@TO^ZD'JKF4&\7(G;L('Z6A?CJQH'<,E74@^T;2L6L5 MFZ![&2?_U!+ P04 " #0B\M8=0(YLY\% #;(@ &0 'AL+W=OO!AO/MU7#
(H@U.$;LD6YRR);]:$IHB+4_HT9%N*T2IW2I,AM"QOF*(X M&\RF^;4'.IN2'4_B##@0P'9IBNC76YR0.?7 'GR[\!@_;;B\,)Q-M^]@)+S#_ MO*VO!%.<,1E""0^GG&
DT1&$N/XMPPZ]')*Q\/C;!"?Y\6+8I:(X8 D?\8KOKD> MC =@A==HE_!'LO\=EP6-9+R()"S_.^P+6]\;@&C'.$E+9S&"_K-'?3_12@CAP ML-T3#K!T@&T=G-+!:>O@E@YN3]8H)>
<0(HYF4TVS!K4T>Y#!S;U%^G,G? M?<&I^#86?QOV"WDQOW^W6(#@X]WM_/[FT_SC/:BY#\'CN^#F8?[IYL/K^+B M3R'F*$[8S^"L VBF$V"7(Q QAE&9;;
(AL\D>T.T4O@V+\ :$%7XQZ8W4,< M5>Z.QCUL[PZ;[D.!K6(*W8PC^>>B!>0-!535_Q&T1= UN#];W5"_=Y9@M>EC,93X?/A[AT MAI8W=GV_;1BJAJ[EB]\Z8(. 4Q%PVA!8Y
1BQG9XI:O'.5N/SE!;CVIHK,>M MZG&-]3R(30=3BE>OEN0] W =W_;MR5%%]IWCCT;PV"Y4[2Q]*:.JE%&KGT9. M,O#W'4Z7F/ZC]\081MYVKM@61?AZ(.XK#--G/)C]^(/M6;_]UF^?
P<*>@C7P M>14^[_]9V\T?7%[RJP96R-+_#N:73TE;9&#T*Y*^D'P>8*/.(53K>2#:MP M1@>,=;B,<;NB\A54%Y[K6=;B,"7VE+7!:ERQ&K>?=1N=,4A7 M+A.5BS>'CN\
<>DI:8.+;=7"SC*2^9R)2;*G,<C MOI(VR1Q(7MM(9M&8+H!3E+'RMK^6ET7".#]!RQBY,RY;P075S;NOG$U;MZVS<+[$^$H:;J"]!6 MQ8W0 E1G&TKT7Y22=@Z&3Z&]N3H5A.T-

0S-];R55RWN[=?4?45]"G\ M$C,N"2FRJH0*$E.&]ZU0]=H/E-$:LNL$T'.H?;N6^[99[S?7]\#U48BO.""B M>6J E%O>=D>C#6)8SD,6B\OHY-
:G$^B3D6]YQ_.NI6%H+N.MF&HM;YO%?,N& MWU;5]HFZ6QJ&YG&]M>Y:E]MF87[P8.#5AMHT)L9:K-MFM7ZV MKMI6-;FV$P[,
^R,\QP2']82'YHE_MM_;Z@*=7T['B'T!587]&:P&KE#\W* M_[O[:Z@J=FU/)@'TAG;.5H >/"9QM*XQ#LSLL,YA]*M=*`M9J7?KL^&J@S7=,:!.5=G,N<0]; 6]=
LZK^CSX:J#E<[X\"J<^&&LVM=L.!>0"=<9U#O\-: MOT.S?C]SGVW.WE7Z0K4YT/>.?:5M0]V;]BZ.7BE+X+J(W7]NO3%8]?%FQ3%"2?;_-V")>&0RRZCX,X24K_N&;;P./+!%HO2 Z?
<*NH 9]*=B*K!G MUBP1RR"7C.=$0-PW!OYEX.GX,N '@[7:<A/M9,]YL^Z,H[YA:4&00]@T \7/ M"@)(4TV$,GYO.(UZ20W<;K^R7Y?>T1A"V"WW@$X&X!S+,#=-S2
M;*6LM#6BBOHJP==$ZAADTXTR-R4:W:!<[^),"9OEB%/^\&DVGES-9B2XOQN. M)X/'\?V$#"8C\G 5#*;CQ\M^%#("15DJB?V5G)&GV8BL;TV^_Q/93A;<.@ON(78_H#+!3;V^
MN0N($GCJR$F.%83'>%$CR-]XV3C9E>\[9)75XR5;WN6Y70OO)ZYVK9W1.". M]%8MO?6Q="5H+F,0])8H3O""KZF(R'0IP@3O.!DL! #6'M5DH>+O;"D[LYUV
MYZ)K6V\!'.Y8Z)=FV@?-'$CN)2D$#P$B&23R/>TJV6ZUK=MVG^.&Y'8*<6 MV#DH\!:DO*S.!\TC&ULK59K;]HP%/TK5C9-F[21%P3;020>G8:T4E3:5=JT
M#R9/W8@L@T4,44C$PME+& MYZ8I@BU$6+18#%3-K!F/L%1=OC%%S &O4E 4FHYE>6:$"37\?CHVYWZ?[61(M*,PY$KLHPOS/"$*6# S;>!RX)INMU
.FWX Q!A8@;^.Y5SVS8%F1"*@@C"(. MZX$QM,_'MJ4!:<1W HDHM9&VLF3L7G>FJX%A:4400B U!5:/[8PA##63TO$[M)S6*-36PW'YD_Y*:5V:66,"8A7=D);
<#HV>@%:SQ+!37+/D*N:&.Y@M8*-)_ME&2O7M= P4Y(%N5@I2 B-'OBAWPC2@"[?0#@Y #GI0 W![BIT4Q9:FN")?;[MG"6(ZVC%IAOIWJ1HY890?
8P+R=4L43CICVX7T]G%8H'&5Y>CZ6QX,[V:H>%L M@JXOQL/Y]&;X;?HC&WP_8E)*)#S 7U");&)Q!9S&'U3*AV:S0SR-4?9FLZ! M-2\Q;R'7_H@];G.HLG(JL8=@O#;]/AV4Y[M1&R-
[C#GF,K;,\PXO)1#7P9[W[/TKV_NRT:>#;M(;!<2VXT259O< YIS$D"= MN S=*ZUJVZW.$VE94*<4Y-2KZA2J.LVJ8D8%XVA(5VA*]Z#>3BY0EC*-J=-(M>VSJG(BLL@-
>L0/>"5*GD>-8N]Y_"69;MN.XMEM_F-W"2O=5*=:(/M9$MSE? M*P9ZA8'>B[*Q*?$:&8XU<2*RBMFSPNS9"1+OK"97ZBZMY^.J(FWKW]?4>E52 MY?
#RG60_JO;:8S)A9NF+K\LM]4G=$"I0"&L%LEI=A>99!9-U)(O3(F#)I"HI MTN9657W =8":?S,F'SNZKBCJ2/\O4$L#!!0 (-"+RU@/E$JXH 4 'TA M 9 >&PO=VJR:W-H965T-U
=B;1IJW:ZH]5J/IC$:= SM@FZ4C[X]= "N41IZD\7QHPON?Z MGLNU?6HF6T*_L17&'#RG2<,.1RO.UV>:QJ(53A$])6NPRLG8'U5@_VSJ_,7:MB M+XD+$$?3"25,0(O>_JVX-DOK05?
<5:*/>QL./3^X?Y_.+N;W!S!>YG MGZYG5S/_XOH+N/#]FX?K+]/K3^#VYL^9/POOP8< C*3"U..?YLO)LI/%L@CG)^(]!,%O@Q8![(+>'A@1 $S347!@O M7%P:4L0YH]?
A+\#0S>L@0'Y;SIC=Z)M7L,H=5O,_MBV=LC2)\/A(3'\-T@T?3WWZ!CO['$*5]EU W= >V?8.];HZMZWK=]\6053-D M21FZ0C$%&Y3D&*!L->)T+]K$',J'N*F@G-9 ;
<=U.N1(/1Y+SMM\AHI\MCBT M:PYM*8=?Q2H29T_1^N8HP0$>!E'\2"#=B^:$ZB/=<=QK0Z)4I?'DCC@UC8= M^S9'1H5>6W1Z-0T.O)B76PPY3$KJ21LN#R=7B2&
[NG=.'RIIV/9Z_N$AJU; M7H>[?C?;L&W3'"Y0MV;%E;)RL\;%.B4X20@;L3M)]?4+0/V2'%[$\@)-&U1 M3IU(@@%$,2.YCJ,;G9@'>E]>;D#=&8[:JZ/VI%'?
X2BGM(B:X@W.RQK=MZ)W'IKV/?AKY3Z.JF!]NEU._G%LZ08>9<Y@GB>%%LM/?-MPCN4=B6(+8=8YXUQAQZYQV/Y&?0.;?'^N-T]#(?Z>H;GP+&S9]&'KS;.4$J4 M3J)USC$%X?
<\7A?K/?AGCM-'3/\=)$R*=B0)OE*T0"E:J JMG1>CR8LAS4O(M>)R6KV_.<+%5381"88 L 5^)'1IC>'A9E,.>G2"5:,&!D$WP R,Z%%6H:ASM M9#3B %^1I-P64[+!19TP>:&H% ;^4K1
*5JH"JV=FT:V0+EN>7>A MJ!0GOE*TX$#(MJ10?H;\@8W^@7(!%+VL)HPL^191+*\1E=+&5XH6*$4+5:&U MT]+H*2@75.^N$97JR5>*%AP(6;:8*I'.OF-C(,'=-O2;$"E?ZJ2MD
*W.^JL; M3M;E8?8CX9RDY>4*HP6F10?Q?$D(?[DI'-1?7$S_!U!+ P04 " #0B\M8 M"[%\'<$& "C*@ &0 'AL+W=O:/J4D9_Y!F,*GL,XS2]'&TJW%X:1+S8X"?-QML5I\&R+9E-LQV-HQ3?
$I#ODB0D+U<.83;?A&MJC^G5[2XHKHT%91@E.\RA+_<&KR]$[ZR) M7NE067R+\%/>^@Y**@]9]K.\'+B\'\)GE<$$8+V@)$18?CWB.X[A$*I[COQIT MU(Q9.K;_']#?
5^0+,@]ACN=9_#U:TLWER!^!)5Z%NYC>94\?<$W(*?$669Q7 M?\%3;6N.P&*7TRRIG8LG2*)T_QD^UT*T* C<("U ^PZN ('5#L@U1'LVL&N ME-E3J70(0AK.IB1[
]2T+M#*+Y68E7=!/TK+>;^GI/@U*OSH[/[+S?SO#S?_M!-=W]^#ZWZ\?O_P OP>8AE&<_P'>@E^! ?)-2' ^-6@Q7NEE+&KLJSTV%& C M\"E+Z28'U^D2+SG^<[F_!24
1D&T80L/;*^@%/%32,8 66\ -*'->R"Y>X 7 MC3OBN ?]JE#"!C5SARH\),"[V99+)P9<]8 *R%>#(^ 9< MX764I@)%]\ANA5P&UL>9YJD(^E/CL:U5W\PR?1.ZSK%=P+.;V*;)](X8.@U#
M1Y/AFH0IY:[$*Z?W#,@TS0ZAOI%GVVZ'3=_(*JC8?"YNP\75Y'+]C,DBROEL MI&"ZK[S;(_06%1/I6QWB'#N(;&?"9*XUS#U-YL5^M*18!ZE8+K,O3XCQX0= MVAPCA
2OKM^0]E^S.*^%L4X*]TO?5UKF0=^LN\R/-)@T&DQ>I<'^_0\?8BS1 M8])-L=S(.I$H'G?#/D6=+I+FV-F6:8M>,,MD^4@H3]RH[PTOP[A&3(MML
M%C>X)=$"#T3C&MQO/];8LSL4N59^=RZY5HXO(-A*L]S7$?Q*+)EKZ$G[_1I# MKTNO;^6.3;M+KV\EH0<9/?@Z>M)@78.W7ZONQE,;'#^WVXU$\J<\,9^P6#9F
M2?.5816D@;L&EZJ ->BK <6\;XEC98ULTQRQ=LN3YTO <"X.0'%DW*M=H$^ER M#[A6OD@%EE)9\IQ*]4TOPS)7"H<7JV!WHE6L JZ5<#&S,N2IUHJBG>X[!\4 M
M)FBS#8$P!JN0T#*[2C!98\(5^:S9Y C3T-G.9)3(JDUDDQPEHQ:\FST-'E M.YYT1&UYY<_OZ40*.91;0\$&"@Y%"LA28:B9"JN]V,*]=V"X@RR^E$O=&Y-# MB:-
XH..I$WHA2[VA9N]M$RD&JJN!H;7$58.RS ,6M(7O[P#6*7*S4@!":4_R M5U&VQ)!L+V=MYL)^HY87'P*.72<^ M*O (?5XYW/*Y+=;C3@63G=MM^0U3%CEC1#
MS:1YD+$D0DQ4VH -<*TX;$/8;N?V*)*]),7 >Y2B)]/5:GQ]/=R92L HZ5 MN!^&6%Z)-//*0;[28]@>3=;^0_WFK3VV4)?N@-4Q79;7(K@?$D+3 U3Z7"=@#]A!888DD? MTNP?
*R@JCH8#@^E47HI02I77 -9AKI"&P"SS1)JM:06!E1(Q^;C:!TCD++A- MPEK<$SR/M639*SJY!R[44K:=G;/U7,NG!J70151#DLG)\E]T%5 FF.O6$ID?R)R?T&S;75&\"&C-
$NJKQL<+C$I M#8K?5UE&#Q?E ,VYU-G_4$L#!!0 (-"+RUA.]-"QG 0 07 9 M>&PO=VIR:W-H965TDHZ3?[_48=F2:/I8 T%T>.;-O$=R.&)OG9+? M=($Q V]QE-"^LF!L>:VJU%_@&-
%.NL0)_V66DA@Q_DCF*ET2C(+<$*7#47=-L M-49AH@QZ^;L)&?32%8O"!$\(H*LX1N3]%D?]NJ] 9?-B&LX7+'NA#GI+->/ MF#TM)X0 J15*$.8XH6&:)QG?
>4&7GO0S1QRBY\A7M.=>Y!1>4G3W]G#7=!7 MM"PC'&&?91"(7U[Q$$=1AL3S^+<$5:]8F>/N_0;]2TZ>DWE!%_3Z#D,V*O M. H(\RM(C9-UU]Q209QF!17]%8*L>.@ M6WL<]-
)!/];!*!V,8QW,TL',E2FHY#IXB*%!CZ1K0#)KCI;=Y&+FWIQ^F&3C M_L@(_S7D?FSP^&,[_,?K^)LWFCZ"T?>GNQ^_P$O3 QP^? M>BKCX3(GU2^A;PMH?0^T >
[3A"TH&"4!#@3^0JD_U"4 *N=9D=4W9&]U*>(J M(AU@P"N@:[HI2DCN]F&_R,=3-%8%EBG&RJK+-5TB'_<57CXH]]8&?ZY$J!2UOT0Z71+,NQ!8
M34.STM"4H0\>5Q$+)B"=@6=$"$H8!>,5HPPE09C,K\ MGH=)PF%DA,0=@Z= MU=?7@6E!W>VIK[M:M:V@IG==RZC;>6T[VW1,&U9F-8)61= ZD>-5F&=X8J[\ MM=I)N)JF-
2BUK03$@;:5T75-5Q<3LBM"]LF$ABCO^,X;(AR FU=,>(,'-E,3CH MX_KZDE:!(HZSDZ#>T9I%L&UD=)SFG#A@5,.)M6V#HUV.Z=_[2V,9QMT=B8YA M-X@*K-
IR>$(KP]U#=:>7@Y>C*]T)9:#=:=?,\\@0OBXFM%AR! [R*H MX0$HJX-2-/C72JQNM#;UA;*>]NSA);7\8MVOP?2UYLK 6K[E99#&6?,YVU_#.4-\GGS M6;X[7+2)/I!_J^) 9[_.U*3.;MM
0WD'?20[R1;J'J9VT,23FA34U)WCP1B3>7[_M2H&?KA)6')Y5;ZNCW)O\ +/Q?J@=!>;'CEN8XGSX'A$^B!1$>,8AM4Z7YT,* M(J?B:@.7+_!#R)64LC?;!48!)ID!_WV6IFSSD
6H#KX'_P%02P.$% @ MT(O+6,-$AWJ2! F!D !D !X;"]W;W&K&UL MO5EMC=MFC2Y:3Z0<%RS830*XDQ\F_MKP28%QMD2,CE0\S+[K.[#ROI$8RWE#WR%2$"/(=!Q"?
&2HCUF6ER;T5"S'MT M32)Y9T%9B(4\94N3KQG!\]@I#$QD6;898C\RIN/XV@V;CNE&!'Y$;AC@FS#$ M[.6"]'0[,:"QNW#K+U="73"GXS5>DCLBOJUOF#PS,Y2Y'Y*(^S0"C"PFQCD|
M7/$YF1(%!(,H__4E C MBZDR+&I,UP,W33HBR&PP,M<K(J>F&44; J!D!."6 $;5VRYJ!)^=!)E?)#0Z M("P$?@1>"&:5L[(^DE%R/K.&OD"$Y!F,S*T %S_%*%Y.J13ALAE3AT,@X=+?0'
MU+,LV3!D01B35-X)ZCUF@PA<;P07..XC\.[5"1\(^[>*0FV0M@W5)9C;$5B) MW-.,W%,M%7]L%&%]5MI6$'IDO4F@[<*(&:"A8^U/4]H,VI+5$5B)+&CEXLI] M2%
<^B2_KERH]6MNF2]&*?-N6^MN;R+]*6N:H($!A:XZT"YT>KS5+\("ECW T M0(6V%B56]Z8*[8H5ZROV;;3\O<>\AWF^AW]!?SKJ-;M
M#EW*]=F1[*%5NW5UNTJD_%HQE_I(+_[VKKKP[3E\TC2N\9ULL9%M8W;56() MOV;AE75(#V)^1<]E59M()&]SLZO9YX7S^*7ZWO49/'.3CP0Y3/+-X@HS*?$X
M",A"0EJD9RS6/(9(#D1=!V_&^@0M P/EP1/"=;&&PO=V]R:W-H965TZP=>V;NQ7#I<]+*MPR1&;2N3E*;]]Y-LQR^?]K<:H^R?QB_B0?$Q1;<[RH[X&D"@ERB,^<18"]&Y
M,$WNKR$BO$W;'IF&Y% M&,1PQO?#1A%AKU<0TMW$P,;^P7VP6@OUP)R.-V0%=I5 LN*O ';!=(V4*X^4/JF;+XN)82F+(1?* @B_YYA!F&H
MD*0=_V6@1JY3"9:O]^B_),Y+9QX)AQD-'X*%6$\,UT +6))M*.[I[C-D#@T4 MGD]#GORB7;IV:!O(WW)!HTQ86A %CO[M[?/M]I[U_1Q=_GMR]>_T0]>"]*$'#D_HI_0)V0BOB8,^-
@44].2,_T,_2I% MMQOO'71#8[F?ZF#I>P*)&?J:7Q[8&P]2NYO[:>W^O;"WB#6@$Y. S9%MVO\X@ MO;@'?B[NU(A]XO;&^<,_LY"5Z_>\A"6M8H,MG8*%;HNL78'[=VQP(W[5]L-
!%6^>%YZO3.)2G/93]J%KEN=9%7MVA0+*KXUL]Z[_' M-T27Z($P1F+!S]"OZK\VPJY2+.2;;AGGQ]X>;OHV+.J/".%S5[.H4NN ;XL/$D,<.!_8,QO3][_#0^ED3 MSL.'5+7(;HN$\)^#\-)
(1@ #=79+GY$O M\R"3I^26A$@ BU 0HU<&K#8KZ[6XC8*SDP31"$5I5L8N6I#7.B1/CS0Z":G" MH9MSZ&JA/V'<&U@R8F)C$DNYX+Z3_DN0K=;P05) @G]
XT[4ZS>S_609;7WYVZ;5Q>+A[I^?+=<-M5NN':)=69\5CEC=_N2O*75HW+\O[9?589NEM5[3;+JGOA\M=NLD7E^?=[SZ5-ME^?%4]W=Y-
FGT]N>=KNT_/8AVQ;/%PNR>/G%;YO[A[K]Q?+R_#&]SZZS^LOC MI]]YM3RBW&YV65YMBMPKL[N+Q7OR+B&^:"NZ(?_<9,]5[V>O[>6F*YO7_QT M>
['PVREEVVQ=MQAI\]_7;)5MMRU4,Y$_#]B+XT,;PO[/+^@_=MTWW=RD5;8J MMQ_.W-8/%XMHX=UF^G3MQZM>/Y'=NB(MWCK8EMU__>>]V,96WCKIZHN=H?B M9@:[3;[_-
_WSP$2O@(B1 GHHH,."<*0&.!0$PX*Q*;%#=>N8V:?2\9"D=7IY M7A;/7MF.;M#:'SHRN^JF_4W>[OCKNFS^NFGJZLM??OW\P[7WZ?V_WW_X_@?O
MNR2KT\VV^MY[ZWVY3KSQ_OK]^;)N-M,.7]X/D/_VD'0$,O"NBKQ^]+P?\MOL MUE"_@NL)!0"637_')NE+DQ\HB'B5EF=>0-YXU*?.-"&X/;G6Q_+ 4)Y,+Z= M-
\%QEP4='AO!^[G(I]_66;EKWM\W[1OOOBRJRK2;0)A64=Y5C^DZNU@TDE%E MY==L[HJPW_\MNN!;IVTVU+]RVM@YTR9?!$9"HWGQB%?=\3&@SU*?&(^0$?=*B/["PGS
M>4P'+>KC.(L8H:&Y2W'L4L#'7%95C1R799?C7S63^6FWF3&CH0V@[=A$$6A M'PQ:.@QD@OJ,#WI/3 /]@$4A-S<5'9N*)NRZ3DX^MW*2-.>5J.(?W>1F+-@ MP/W*,
(Y1GVAO0],X%M.0F-N)C^W$B!(1ZZ0:-4(?-]0(:(32"/'EA[*/]1(' M-*49HTZ8!AJ5PC1P7"M(SVT05[4P-D2TS4<^$T*084/Z0//'$CROZ1^&:M]4 M]DW!OC^5Q6Y3547YS?NE:=X+O/]
<9;N;K#1V#V*Y?G"CHB58:"]/TOHO).]# M=!]":/.^&'ZN&,8-C^_#$.4SQ8\)&U%?(BT-@3W-3WG325;57IG6YL-@7]\> MC')V9V2HNR/#AA\C\&SF[CH? CL?)*GS+L=:Q0NO4]_>9X?
O/%&#;P%X&.: MGWF4[%%:%N-%$$=E766,N&K$?ZL1!)YK) V$=8)3+0$"TVE4]HU M8K%KDV5"Z#(A>"]^[8/&/#.(A$'PZ-,=VO-)?P?CYDU(MT:@>V:72[V]82H M.B
TS9LV+H'G,W.2(ZTEA:WE4!X8+]{SO# '29:@H6F$BE=*X6=XW1Y0#*!0!PZY MI;2$ZFD>Y9S%(^$#E5Z4PE[4+B.HQO. 9CMJP=JH2HITE!1VE*#:@*7.?, 3
MNSYJ3(4"\$JSYJ%1)GTIAGSK4'@YK#Y+)/)"'B99@H.E$2@-,81,Z77N0 MO.B!P]BN/7KFV6@/9*L/8&TM0%L:ZW:]<[7]3R)VD/UD954J1%#6"+"FD/ M7.K,!SR1"=J#-1^5*FF!
]@"KXK\:U;6FYMMMA:A!*Q:.2F3O M&C/616;#!=^O<3*VF4<%PMHZXF@"Z8:#$X%6#B0F_&>0^AK.-MI+,-YN>OEM+F_*EH#BEP284XBHMUPJCQ0ET7$21/Y+"!-+^!B?
&M'"]U3[:IG)5?IM?"$7UDS4)4[2_3+8_6J[Z$X"Z Z.Y\H:* MEF"A]4Q*R\R04EVF1[9<4.9K2\7T<80P$0WM"].SW;&5;]+4LA-S738MUQT9 M-
CS;@6%0+6_6&@]D]+^.]1@E^E1K[@C[?S&."SR!1U^#C,]M1W3!VE7V8F! M+3-'K)H^3$MBX=G,W7'24K+Y2:RMM-.'&-('&&"'/KQ&]LJD^62P^=3T 0Y? M831G?4
-7['05":E8V5(X2N,X\RA'K&Y/MJME*KC%@ /CYMSSP*R0@,.)<5(,2J,X\RA'K:.%]+PR5DKEPZ5GYBUPO7.G4Y*;A.LC:JD MJ+[T,S]KA4N=^: FM_#*EP1K.BI3TLMRQ^@UA"
[@P&#.W*$FKUAH*I'2)G.D MY!7&<>903UZ#*_JB8?S*J?AU3'JD^>4GJ)]PO7.KTY)7K(VJI$@?R^>OHH5+ MG?FP!]\> =;P)UBS4;_&*,UOZ!B^"M#TP&BNW*&B)5AH*I/26H=
(X2N,X\RA M=8%N$DY.9T/IE<,3TIG0'+N&@I.FD6':%UQ?P["&TM"&\]-92^E^37VX5P!N MW(,.RW:-$@(#S"5'>M_0,9V-8 E!=<*H:_D6FLJD-,PA4CH;ZK$K\QG5ON=G M&B<"P89?
WPDGY[-A[QOR)^:SX;1\=MJP!)[-W%TGC6N0MI.<6+]*].EKM.&)?!L9NXT(;VAF)^Z6DH[^W 4!Z-_L&W] M0KI*<6*B"M<[OPVF):I8&U5)D091S$J4X5)G/BP3L8O*:R2J0KI/X;J8%5[-
M"L,YLX>;J6*AJ53V;@%E*G",.X<&NX[8%H]B9G]D+Z5?%%BI@K?.[8GZF"IH,QZ6XCQU"54%\8#A?J]E#1$BPT ME4HG2.D5#720TY"(J]GPS6MD1Z8&C.1 ^"(KD32ZD8GJ]9PO?,
[85]XBK51 ME11I6J/YX2IV M<*DS'Q,RW)?K1&;M>8T,-^K=-A7VQ)W@?,C2LKTIWPR!2,Y$X>:WV*AJ2Q* M$QTAY;>1'LQ2'FA7>$S#!&>:GN@9+O$)Y?Z(]L32Z\8G)KGQM"1W9-
A0+N#9 MS-Q]L;2C\?PDUU+:7<<]N@OC[=DL"!-N1 CS*5'^ML8]K>*1L#G/#"2]T:@ MHB58:"J+TA#'2"DNC./,H?VFL+'IK!A(R,C*B*-;?QBV@O7.[=]3GLUL7D-
MDQI+DQK/3WOA4F<*(E,$9[7B'MCZ6UCV-L]P@-_?QA&G%0E-9E&8X M1DIZ81Q@#O6DU^1A8CWH#9Q^(^%ZYV[-86\T[/8U?&K<>ZK M_+ 7+G7F
YZ(W38E6/,9/+:@_]P"M]O2PL['@N;"RY<@@8W8+/WL 0?*?]) M 5+C%,%$K-W[V3C2%+R81@8TIG3D)F_$I]W&3DQ_7P LOF0U-FYXKUK+A&;O MR]Z#"_SYV:ZUUI;
(K&P($WR+!6(V1,W'(?BP]76\]9(%SET]4&-=-+@!G;WG M+?A(R>X+D'*DAS$/A_>W-@XT?,O',K79S?>>I^"?&/&^ %@?K@%OR/UM\2I/ M1O!
[CT,PY^>\MEK;=WA6%@!WME"3WF7O.8F[K+SOGC=9>=U#HO;/3#S^]OA0 MR_?=DQR7%'5=[+H? M'[+T-BO; I ,P M)[L# !D
!X;"]W)K&ULS=W]YY!FVJ@?;T:UK$J.LUV[F9Z^M7_\!:-!E(#,O&_5 MO55[3R8-R%#*^OU$&S:OWU?OWKWS8:M;5H+_GAZ7&^[^^>9ANWW^QZ/=/F_E#@C3; M7*V>TV7W7ZU7Z9?
OO/];=/F^=U.KO?K?3T^*G7Z=Q\|HHMEA)^_67W.RO] MZR^KE^WC8IG:V>S0OT6_X5_]X^FX'_ATU\XBV\V_P7GWQY[F773
MK?]LK[/_^O2FW"^>TN5FL5H*Z_3K/S^(W7^(G[N=NWR5W3+!(OV^.?I9R!_MEJ7]M_P_U/M_?NCDVY0^IO-MCLRR__D]_9P^/N96MB7_LV<_O(V:KWC!T&7 M=P=P
9IOT\^HQ7-QO'_]YX?:#&<]T;T;IW5=R?7/=ZI1]LU7CYO=>_R]ME??7W5OW%9O!!F+\MD]\HJ&8@O;-'']]I]V2%D*M=&C]U*L*/^X?T M-%-"\SA?
BX]T]'/#NQ4>[>SCDW^-C_QXACQCh^A[D-*.$S=BX]][W#@NQ]AT'*O>^7]=?/1[AZ/?.SOZ_?=6.15]WNJH?W]]]Z\]8F\]FV]FOOZQ7]WX5UOGSFY3_L
M9H_=^MG[_6*93W7N=IW]ZR);;_NK;7F2*]AB+/Y+EX2_C=+M;/&X$CW+ MIZ"_"_\I^-.Y(^-M/?__ETS8;,%_MTWR/3U]QWCMX5S!6R^W#1I"6]^E]Q?]1 M_?K]IO63AO%[-<"G;$^][:
[>87?]IJK]BM5'!:N/TOG;ZKV*U:7ZU;67Q]K5Y?K5Q>=\XSOOKCZ^8-?U;M]= M7:E?W5S]_C9ZMV]UMV@Y?K]I9?V];Z]/?.JU;7+'WO5ZI-!+^OO-NT\;_9+5>^^N;ES^MM*EZUID7K-
Z]>W=UZY+5;]]=W:Y?W9IO:S=^6K^ZFSZ_';BJU9W+GS95]IL7 MK-X;O+NZ=_D+MFIUOVGU9>UC#RY_[%4OV/#R9UW52R:Z_*VRZCD?_[5WVN2O MO61$\:^]4XL-
]XPVRPY=Y_U?O-@XT?QX9_-+TU[_+27T=]SU.YRZW*;K=+,5 MG-DVK=B_O-#]O?X)VW_GG]X]3_^K7O3^;E]#B6O$8E) M)":3V)C$%!)324PCL0F)Z1FD)A)8A:)V20V?<7R#SHR+?
^$[_=?.U?=[,WW M]^/IGAS2)3&/Q'P2"T@L)+&(Q&(22TA,K)^=VKH9"U2LW4IEUR_Y9+KVESB M;E?SWX3%9O.2W@M?5VMAOEK^GJYWG\.OO@KWZ9?
M1V'S;,M&KDHMM7C;U$)B M@Q*32$PFL3D&A,2TTG,(#&3Q"P2LTEL2F(.B;FOV,U1G+H=W@QZ M)X'*\FX=6U"-
FJY+L67P%EL&M;'%7B^6\\7S M[%%0GU8ORVU5-JD5VF83&AN1F$1B,HF-24PA,97$-!*=D)A.8@>;F21FD9A-M8E,2H1LW7 MI7!R\Q9.;BJZKJG$W]_=N;SMW)USSDD.[YD-WN8-?
G(0->!5]KM(T+)#8B,8G$9!(;DYA"8BJ):20V(3&=Q P2 M,TG,(C&;Q*:W9VU <5:IL)_&>G3EW3]WU7!I';MML&Q8D)I&83&)C$E-(
M3"4QC<0F)*3F$%B)HE9)&;3V)3$'!]S2NIVW^))?EE:77UZVF^UL>;]8?A.*Y4]:RVWE!2M]YQC/F^MA M?WA]\EG6Y_KAVF845-O34:U;:HI]*:BFH9J$U334,V\?B)P\I& B0YK MH9]-
:E-4UH&Z*AJD6H%J-:@FIB MPPS;/C:@'#;WEO-%43S; 8O-HIV+>O\^UP_3.D*@K:*HJ)/:&-445%-134.U M:KIESW)C7<6&YQ^T8$V@]*:C6I35'-0S44U#J7\RYY(
3IHB&H1]L6HEJ": MV#"%M@\0;#\HQ94#1-$0FM]=I29_,6*T']]5.OQV_Z_9/ZA<\=$P?U0)4"U$M0K48 MU1)4$QLF]?:1!N6P:;P<:8KVT$Y]?
>CG4H*9S>=YAZCP/NQ.WMDL11FI[:* MULNMXPS:*XIJ$XPJ#9&-0755%334&V:GKWO$6R\LN;BK+)ZO-'T5I05+-1 M,8IJ#JJYJ:.AFH]J :JJ%]!:A6HQJ":J)#9-U^ZC"-
HE27#FJ%%VBW?HRT>G+ M;+U-UX_LEBRV'U]+R)Y?V\@.G\=L7AZW^:4O^?B+^3L?Q^#=HZ@V0C4)-MU614&Z.:@FHJJFFH-
D$U'=6,O79^TOUIOD$;1E'-1K4I]CFHY]*;AVH^J@6H M%J):A&HQJB6H)C,\.WS#=NI2G'E?%.TJG8;:E4ON)-+/=$ZN: UJJ@FH9J_M;F-44U!-134-U29[K71E7+J-
U:CF]\YK<&_6W#1,4-4BU M1K4$U<2&*;U]4&%;<"FN'&B* M%MS>7VS!K5^_=6A!RW)134(U&=7&J*:@FHIJ&JI-4$U'-0/53%2S4,U&M2FJ M..CFHIJ':G[OLNI==-
0U2)4BU$M036Q8=YNGUK8ZEV**Z>6HGHW^]$NM?S% MZMUZO76F[;41JDFH]]/:&-445%-0755%334&V"-CJJ&:@FHE]%]K9]#%-0?5W+UV M?!+ \/0&$1XZI(1]!%%\\^Y:J
Z^T2#*T:K;[V_5]1I6;5K; M"5,/M XM;*A%;ZH-D(U"=5D M5!NCFH)]*]HJ]#9-1W5#%:[B@R$<'#5 M1+4^(MU6)42U!-;)BWVZ<6MIN7HJ5\$T_;KNWG_XN5)]7K;3(
J(U234$U&M3&J M*:BFHJ]&A-4TU'-0#43U2Q4LU%MBFH.JKG]BH]2F^E>;[HF#ZJ!:@FHEJ$ M:C&J):@FD-DSJK2,-RV'3>#G2%(V]_?K&WDNN3ZHG6N<6M+ 7U214DU%MC&H*
M]]FHIJ!-5T5#-0S40U")5L5]NBFH]EYK^,[0P?U42U M1#5(E2+42U M-;%AZFX7?JHHJ!*F7]Z]?8]S:S$$[WOK&E]"J7]]5U8S$$+>5%0C49U<:HI]"BFH: MJDU034R]=GRV2.]Z4
Z;Q\QAI2N=<7]\%8.98= .7U0;H9]$:C*]C5%-036U M7Y:VNUTSL\T"H6'%0L-ZD"^\]V8+Z:V!Y*:-BJ>'J#Z;\G'7A:\]
WHN]==:Y/@PO:38M]+]YJ:C6H!](:I%]!:C6H)8L/4W3ZX ML"6V%%<.+D6);;^^Q%;Z8_XP6WY+!2>=IXO?T_O*X(+VV*+;"-4D5)-1;8QJ
M"]HJ*;MM>9/(]"&6E0S4,U$-0O5;%2;HI]#:BZJ>:CFHUJ]:B]!:@6HUJ" M:F+#Y*T^NK-M117CBY9%OV_OJ'V-N2UP*4O!#E*KI;44=K4IE5D&K:9%
MM1&]2:@FHJ]H8U1144U%-VVNEDP1N;WK=TRASOMCMH#N\]VOU:!2V31%3U2Q4 MLU%MBFH.JKF7/=%ZU0)4"U$M0K48U1)4$QNFW_;A@RV3I;AR^"C*9/M_ML4RV?
OW6.0,MDT4U"=5D5!NCFHJ]:O^BRDOMG<5ZIP$"K7^];%#CLL7.RQ:S M+EO,OFRO*,I#"%1S4E1;81]$]K]#9&-0755%334&V"CJ]&:AFH]J%:C;J35'-
M037W^KQBM3OL]_MW)Q]0H*/ZJ!:@6HAJ$:K%)]:@FM@PK;<.-2R'3>3E4%.4 MK%[_]9+5<M8]*C6JAF7_@8INBH]JY]ATH]J#:AFH]J :J%]!:A6HQJ":J)#1-

N^[C!5J-27#EN M)[JX45^->GS:A3#;"E\7?Z3WQO^DO'M53#W<.H2@Q:FH)]&:C&IC5%-0344U M;:\=7T'1N3H]'0,=4D& M7+24A6Z9C6I35'-0S44U#]5\5
M0+42U"-5B5$M036R8?MN'#[.9E.+*X:-H M)LU^K L?3KK9KA?S;7HON+MS23X*ZNZ4D\K,46NUSARD-D(U"=5D5!NCFH)] MZEX[_AZ]WQ]T^R=GCU8L-
KR]/;^4%MTX'=4,5#-1S4(U&]6FJ.:@FHMJ'JKY MJ!:@6HAJ$:K%]):@FM@P,[?/)BB'S=#E;%(4CU[7%X^&KTWI=8$$[1!%M=%> M*]VU^ZYS>D& A
XJH]H8U1144RMV]Z#3N[D[31KGB]T.N_W3ZU30;=-1S4 U M$]4L5+,K#E95=3DZJ(-]+]IYJ.:C6H!]8<6A'PZN.R=_.$3HH#&J):@F-DR. M[:,!VVQ*<>5H4#2;7MYI0T*935'-1
MS4,U'J4"5 M1+4*U&-425!,:IO+V089M.]6X.GZ]3*Y MH$VGJ#9"-0G59%0;:BJJ:0W/V8'P(YVMJZXGZ#;H.:@6HFJEFH9J/: M%-4<5'-1S4,U'J4"5
M1+4*U&-425!,:IO/V88;M/J6X; MV=]LYJ/PG*YK/HY!*T]1.;37RE=C]*Y/OH!]TQ1;8Q]"]JU*95'JN;T^]W MR"%U5#,]'D#WZO2+++-
RJ7[W]*14M)^T8LR*V[J@8SJHYJ*:AVH^J@6H%]): M=-$S/$;'3"X:4QOO>]<7VU]>$EN=I8;6LGJ#1KE!4&Z&: MA&HRJHU134$U=:^57SS#TZK0BY::H%NFHYI1\0BR>;!_.D.?
+]6J&@Q/9VAR MRVQ4FZ*:@VHNJGFHYJ-:@&KA7BO=?:@WN!G\3L^LN.0Y'J/;EEPTIM@PF[7_ MFYNM^:6XTEP^&I"_4UH:-T,U\OGK?J6E!CMGU9+J8_A'6Z3+^MMHO9MOK4
MR7]V]>R.:B-4DU!-1K4QJBFHJ*:UO T%K?%4W?]L-@(RJ4V%;[/-J4GLC!; MW@O;=/TDI']LT^5]]IOM2M!>EJG0Z_3ZNYKVO?G2L_E\G5?VOCGY@WBMG-GN?
BUHL^7+;/VCV.3LAX_] MZ_[E]PN:-.S-ORW^OMM.)_VVV&SW#]G=9@_H*5UNA;]E6W2_>J_XDFW1E_1Q M]?WO0O88T]]?
T_EV\7OZ*Z1_&VQ9W97ACVL'O/]\#X_KU>_9_NS$GG(?ODE M3;/]^V4]RS;J/M\J6!F.VK- M\^L&['J/9\OLCY/[_"C\+=^*__BWVUZO_/;TV24_IP7?_SG;O3L82X7^?7V^>'(=GO^C]O&
MY=VP'W?_G:W^/%O^>-WZ+VFVD?_SLEB_/O.>9K^EKX_C\8

UJMMXQ_\JJS MGV<_\EV]$9Y?UODCV>.+;_>]{A]JEN_'/Q;9[DBS=;N?;K*MV6]!\9R=J4H2 M#J_?K9J_IOJZ[<<[13P>V]Z/?=@Y9\<@>Q1'CRQ?K#O\>9/MPDTZWSVO5U\>
M%]]F^Z=\]DS('G*V-=E3=[WX]K#;GOWCR]Q\+V9F]KO5RUI89? Z6S*OIT[O ME_DAR8&*7^?[8/GCL-[FY4OVZES,UHMT4]K>[#5T*,%^'2M[;F5;LTYE3Y'\M^3O M+S\+^;-
\L7N#>9AM7Y\8I3>&HV.RWZNSE^T].YR+>;8[?F1+S]?I+/L;.SON MW9NC;2H=MU'Z=?;R^]_CL/A$EZ>]_3U3P['-G[W_SM?6B[6+Z^+'9[3TA__M3U\?]_VK:O[VF;
M0QE7MOV+978@LL.PWQO'Y1?Y)Q/[/;)[L^Y>W5]?UGZCH*,3EM'P%EMZ-/OC M=;]_8KR]>7U_6&2]+)\ ?NI=];OY?L]^& YW]_J[=Z+\L1P^AOEZU$Q6]94S M^OBLAL=W>-
L].VK'J6F]5\+KFT/^-.]EK[W]P9_KC;Y,^GMH34^(R[8A]W# M/L]LS_KOY3^]!N>-3>87+/)YBWK2[NZ&=GDU6V9:MLNMB]&V>3IC7?KO]3C_O= MC_E$?OWZ4IVM\W>RU^?
XR=M&MW?;I OG2G[5]+CVPMU-]SN5?7_YY$8W.Z/ MQ%VGZJ,$]+G]H]J+:AZJ^:@6H%K8\-K)?@#7W=NJS__1S8A1+4$UL>&OJ=:?;M5; <]F=Z^;.*HOU[4-_^+2_6V?
O@X;).]]U[E]0SK3^;0!O 44U"-1G5OJBF MH)]*:MI>*UVJVQ_T2J[AR>.D5X:6I2_S]/P/?.8.B7FR=8] 2<5234$U& MM3&J*:BF[K6F6UYHZ*@35-/?>0PG-
V5%QS11S4(U&]6FJ.:@FHMJ'JKYJ!:@ M6HAJ$:K%]):@FM@P1;CV@C5)%2346V.;LI>.YZ(KSN=X/L$PY:14UPYP11EY-F/=0GF
M[=2N_*OGRM12NW]KU$)]J(U234$U&M3&J*0W/B9O.NVT3*KHA&JI-4$U'-0/5 M3%2S4,U&M2FJ.:CFHIJ';CZJ!:@6HEJ$:C&J):@F-LSE]9,,RF%S>SG)%-7E M@_KJ:H-
D(U"=5D5!NCFH)]*]H@XI2^JHS7= Z=%0S4,U$ M-0O5;%2;HI]#:BZJ>:CFHUJ :B&J1:@6HU]":F+#]-T^O+#EZA17#B]%N?]@ MOES]$%O>]R.M7[UU:$&+U%%-0C49U<:HIJ":VO
$>[] 5$.W8X]J.JH9]&:B MFH5J-JI-4L+]FUQ/OKZD7e_>"NK\FLS+=H&7KJ#9-"0G59%0;HYJRUXJ[/C!G> MG9T7@W:HH]H5U714,U#-1#4+U6Q4FZ*:@VHNJGFHYJ-
:@&HAJD6H%]-:@FIB MPU3>/LBPO>H45PXR1:_ZH+Y7W5MML^!RP;=):*4ZJHWVVNF]/0XL>5.BP/]H%]!:B6H1].:HEJ"8V3.WM@PU;O4]QI6!S4U3OWS15I+[?"/-?1OKT
M)5W_M_"_@O]6]SQ*OVR%[MN_546=^B'.1AU4&Z&:A&HRJHU134$U%=4T5)N@ MFHYJ!]J9]&:AFHUJ4U1S4,U%-0_5?%0+4"U$M0C58E1+4$UL2 2M\Q#+8=-] M.0\5];XW]?
6^-7FH,NJ@+;^H-D(U"=7DO7;6&5?^ZVZ,#]J@FHIJ&JI-4$U' M-0/53%2S4,U&M2FJ.:CFHIJ':CZJ!:@6HEJ$:C&J):@F-LSB[3,,V_)+<>4, MTRLR3'W+[^',X-
T=F2I3"]KIBVHC5)-03=YKWUJ_INP MV&Q>TGOAZVHMS'>?Q6P6]V7>97.??ME^%#;=O'5ZZTS#5HCC&H2JLFH-D8U M=!545--0;8]].JH9]&:BFH5J-JI-4OE>Y+UNUV3OZ2\=!!?
50+4"U$ MM0C58E1+4$ULF-7;9QJV2)CBRIFF*!*^]2\2/KH+PJZ4KS*XH"7"J#9"-0G5 M9%0;HYJ":BJJ:@V034=U0Q4,U'-0C4,U::HYJ":NJ>:OCGVT%%]5 M0+42U
M"-5B5$M036R8N]LG%[9$F.+*R:4H$;ZI+Q&NNV-3_;JM$PM:#XQ]$]K)]#9& M-0755%334&V":CJJ&:AFHIJ%:CJ35'-037WYKP>>#"XN>N?!A:T'!C5 E0+
M42U"M1C5$E03&Z;L]H&%+0>FN%)@&1;EP:/ZU -5"5(M0 M+4:U!-7$AJF\=9!A.6QJ+P>9HM5W^*=;?6LNR;Z[(+]M^P-;)RW^334)U614 M&Z.:@FHJJFFH-
D$U'=4,5#-1S4(U&]6FJ.:@FHMJ'JKYJ!:@6HAJ$:K%]):@ MFMB0!]JG(;8?F.+*::A7J*'Z?N"6%V37:ZVC#MH6C&K27CN[*\'}%^$R.NH8 MU1144U%-0[4]NFH9]":B6H6]MFH-
D4U![5<5/-0S4>UH.)]L%=Q>Y80'35" MM1C5$E03&N:H]O&$+0*FN'(*8] A_6%M(V76M>OWSJ0H$7_J";MM=.+HP>G M>80<=
(Q]"]H]*:AV@35=%0S4,U$-0O5;%2;HI]#:BZJ>:CFHUIPV=M@B X: MH5],:LD[.Z17WB%BPTS;/F>P/;T45\X914]Q]F=SOB+%T?7ZZU3"*F-4$U" M-
1G5OJBFH)]*:AJJ35!-1S4#U4Q4LU#-1K4]]CFHYNZUXXNC!\/A[>DE1NB@ M/JH%J!:B6H1J.:HEJ"8VS.KM,PW*8?-X.=,47;O#^]J=2RZ.KB=.!Q>T8!?5
M)%2346V,:@J]]:BFH=H$U714,U#-1#4+U6Q4FZ*:@VKN\+Q6N^H[80\=U4>U M-5"5(M0+4:U!-7$AKF[?7)A"W8IKIQW61;41]DFH)]/:
M&-445%-134.U":KJ]&:@FHEJ%K9J#9%-0?5W+UVG%*C.P@K:[XMJ :J%]!:A M6HOJ":J)#=-U^[#"]NI27#FL%+VZP_I>W7"V7L^66T'=?7E4&5G0ZEQ4&Z&: M-
#ROO>P:!Q4GS:*EN*BFH)]*:AJJ35!-1S4#U4Q4LU#-1K4IJCFHYJ*:AVH^ MJ@47O@^&Z*@?1]L6HEJ":V# GMT\D;"LNQ9432=&*.ZQOQ?V>GI:+877!2E.(.ZTMQ
MI3_2]7RQ287G]6*?>?A2>T_7K2;>5-09MR46U$:I)>^WV^$/^"(3IFA&HQJB6H M)C9.S>V#"5M^2W&E8');E-_>UI>PEH.)L%I6)D]ZI&TB0;41]DE][>2U>])(MT"'']*:@FHIJ&JI-
4$U'-0/53%2S4,U&M2FJ.:CFHIJ':CZJ!9>\"8;HD!&J MQ:B6H)K8,".WSB,LATW.Y3Q2=-C>UG?8RHOU9BLNM_DWKJ>9!*V<134%U514TU!M@FHZJAFH9]*:A6HVJDU1S4$U%]4\
M5/-1+;CL;3!$;!XU0+4;1-;7+5GAFY?2IANV0IKIO*>D4]]>^2;;Q%4/WZK>,(MVAZ+:+E#GGK_ICXRNAUC5%-0344U#=4FJ*:CFH%]J9]&:CVA35'%1S4"T.E^%
(1>I]>OQ3"SD]H2H%]%:C&J)DPYX?I?,KH5^SX\6&V;Q]ED$Y M;%8O9YFBA_:VOH?V^!;#]OZ>RB>W&OPHC-+-?+UXWBY6R]J8@_;4-FRP]Y"^ MW@YZL=G="^"GWL^%Q>&.1]G"
MW<&_]ZZ!FBV7+T_"]X?%_"%;=BE\25^'7BRS_]P\"-DXORVR=7?K;_/-GA_M M\W2Q^X@K@U^W]/]Z7FV_/$?_W;;ZPY_W@BER\5G7[?Y15>+/X3L=]N';=D M1^HMA;X]M-
E6^*ESU>W47[(U0H^:A&HRJHU134$U%=4T5)N@FHYJ!]J9]&:A MFHUJ4U1S4,U%-0_5?%0+4"U$M0C58E1+4$ULR&;MDR';\TMQY618]/S>UO?\ MOI,&!7OV8Y8GE_\RTJ?
B)UDG\]H@_8'H]H(U214DU%MO->.J]1]G8]]ORCHL"]]::@V M034=U0Q4,U'-0C4,U::HYJ":BVH>]OFH%]!:B&H1]L6HEJ":V#"/MT\Q;,TP MQ9533%$%M?
#RG.Y^O\=MEOWUC=OU3'%[1I&-5&J":AFHQ]8U134$U%-0W5 M)]BFHYJ!:B;J6:AFH]ITKQU'^?]M3>>N'.0==% 7U3Q4\U$M0+40U:**0U]U M"\\8'35!-;%A8FX?
2]@288HKQY*B1/BVJ41X_C!;?DL%)YVGB]^K;\E4;]3. M)&AY,*D]":CVGBO';\8NW?#]H]4T/Y@5--0;8]J.JH9]&:BFH5J-JI-488HK99>]HF?XKKYG^'#C.\%Y MIT&G?
OVVN0751]@FH9J..N.]UNT>!9?.57=X4D:NH*J*;AV@35=%0S#D>X M4SY.)TVM)CJHA6KV90]AB@[]H]J+:AZJ^:@6H%K8(:A&]Q:B6H)K8,-6V#AHL MATVIY:!1% C?
U1<(V^O%#2*X)+?3_DT77B^07);STYZW29?EMM%[-M]1<^ M]6SK,(-6#Z..A&HRJHU134$U%=4T5)N@FHYJ1L,+]NWLL/6^OZ#:.RXUV%46 M;
(3%:@]TPVR^ZR=*=GCZ/R_9'S39 M*MU>Y]_SH?*V@_GC:K-8?COUK905"R_ZWG(U]CU(!0#%9M7]?47>A L5+-1;8]J#]JY].:AFHJJ :J%]!:A M6HQJ":J)#?
&F?;ACNY@IKASNBB]FN_HN9F.6O>-G_Y>_7QO9_SOE$]3GO.#F M7J/_"VX,MBAO:CFHUJ :B&J1:@6HUJ":F+# M1-X^QJ <-I&78TQ1W7Q7WX0\2N>[!KZ\^;KW5L+
[3ZHQRTF1C51]@F MH9J.:F-44U!-134-U2:HIJ.:@6HFJEFH9J/:%-4<5'-1S4,U'J4"5 M1+4*U M&-425!,:9OGV&8=M)MYSQW>='71Z-T4U53F\%)7#=_65P[(?Z7]^V.QN]!-[
M0[$RN:!%PZ@V0C4)U614&Z.:@FHJJFFH-D$U'=4,5#-1S4(U&]6FJ.:@FHMJ M'JKYJ!:@6HAJ$:K%]):@FM@PQ;=/+FP;\9Z[/4HNG:NC2I1R<"E:AN_J6X;W MP66?
6C[6WG#R7_56ZP"#5@WOM?+^Z9=/+)'0(654&Z.:@FHJJFFH-D$U'=4_M5#-1S4(U&]6FJ.:@FHMJ'JKYJ!:@6HAJ$:K%]):@FBA>,K.)I-PL8I-S.984 M+<-
W]2W#WFH]>Q3"UZ^!!#;G]7:)\WH;AFN:54EM-8;L)R.LL9+&>RG,5R-LM-6:ENEJP06B??="F9):36$YF MN3'+*2RG'KC2!VZ=V[ONR7TC-;<"PG,ER%LO9+#=E.8?E7);S6,YG
MN8#E0I:+6"YFN83EQ*8Y_4^D&K9#&?-.4DWO*-74M])>^O55@],^VZ#%R2PG ML9S,GF4;M!F9Y726,UC.9#F+Y6R6F[*2?9IG^4;>]:A-W9=K'Y.IOO[A$A M?ENGZ5..A9RC;[F*+
[_Z#=]]H>7"+#=B.8GE9)8;LYS"R_DL%[!\D(UT? M9:3KVHS4>*/Q!J!]]"&Y$SW)CE%)9364YCN0G+Z2QGL)S)N MZ2;F[+ .R[DLY[&W UQ]%>[3+Y5W-
6]0V@<;M(.8Y226DUENS'(*RZDLJ"'>[XN],@U80LJR(Y226DUEN MS'(*RZDLJ]'99SZAF)W]7B?IYKYZNEIM7SM^-N\9AQA]K1Z M6;[S<0[:6H[C2SGLUS
H\VGS4.:;D>S[>S77Y[2];?T<_KXN!'F^==+^2!'OO76Z=<\ M^7Q#]'WX=/;[2?LS3V0?BRVFY73[L?']+9?;K,%\C^_>MJM3W\ M1S[_]]7ZMJWC_/7_E!+ P04 "-#0B\M8%U>6+]<$
!V$@ &0 'AL M+W=O]=]TR9A9O*;L3U_QZ,M%]_E MFC&%7M(DDV-GK=3FHMN5X9]E5';XAF7PRY*+E"]X%:NNW A&H\(I3;K$=8-N
M2N/,F8R*9_=B,N*Y2N*,W0LD\S2EXO6*)7P[=K#S]N A7/5$VM"=C#9TQ>9, M/6WN!=OU]RA1G+),QCQ#@BW'SB6^F!*B'0]+;S';RKUKI%-9NWZ)^*Y"&9!95LRI,_XTBMQ\[
M01%;TCQ1#WS[F>T2]G6\D">R^(NVI6U_Z* PEXJG.V<@2..L_$]?=H78<\!! MBP/9.9!CAUZ+@]E=S>(I$2[(BK1E5=#(2?(NSMH9H^]*H3>$-V<29'L:Y$O!K M#'YJG=
[C1XO_[]>H[,94S1.Y =TCI]F,W3VZX=15\%;M&TWW$6*B.2 MEHB8H%N>J;5$UUG$HL, 7<"K&,D;XQ6Q1IRQL(,_!$1EW@&H.G[W8D%QZM*
MYA7QO'>4S%2>TKMG]M;+\D)N:,C&#]P[R<0S)]@=-7^<==9_WDS$8]@:] MX,]A :A?@?I6T]M,T6P5+Q*&*$]{V49(MA[^9-8&)MF_5XK8% !!E; N>+A
M]W/=;B(4\A1ZL*2ZBYDX@P9 S_.;G 8S/&@%[5>@?2OHO0"!$.H5T2Q"]$<> M;Z!E*Q-FO_'^0>M>F,=]T" @ M?!.S:=5".*P(AU9"$)=DM%1':Y")=6-$L_]>8CC2!V2G-
9=R%.:@CZ341#79XZ+<...-X3*FP%?;A[0@G3E4QB MNHB36+T:.7&3$[PP'<-E ;3$T-?ZQ$.K'N8!Q;R M+(1*ELA\B=2:(;9(,9(HA!24'^8<+7A@L603;@01)156NN'@M?KTP
M)FI5Q/^Z#?I9T0[+5:LBMLOBIUW>-V59]$Q\@,2->9>1=!NL)U>'X,/!/65V M2%KK(K8+XSV#;YL,5 ;-8AA-P6
>FONY/QB^Y]P:=.K(]#@0F[L3Q3Y8=R];0Z/+DLC@R.GE_ABVEY!%*'*4]D;JE8 MQ9D$Q5]"2+?3!V$1Y2%'>/XIC@G6'"E>%I&ULG91A;]HP$(;_BI5-4R=-.!A"6Y9$"]75*JT4E77;5Y,<
MQ*IC9[8A[;^?[80(M8"F2(4E\KVO'U]RCFNIGG4]8-!+R5.@L*8:HRQS@HH MJ>]'H1=64E54F-M<:Z4D!S+RHY]F$XPB5E(DAC/S=7:2PWAC,!IT EW42[(/=Q"-;%\9-
X#2NZ!H68]ZJN;(1[EQR5H+03 JD8)4$5_WQ)'+Y M/N$G@UKOC9$[R5+*9Q?Y8EU7 M^2^6FR()+@*4PXINN'F4]3=HS^,!,\FU?Z*ZR1W:',--K)L MQ38NF6Cc]*6MPYZ
D"_"T@]{YVXV\I13:F@:*UDCY;*MFQOXHWJUA6/"?92% M47:569U]V;7#_NSS$V=A>7BJ/6<=(XDB..M4;AZ:-#_@DA(!NAL!45G'J_88 O9D9*.E'C?P3^0'])]U,/#:O=OCW5%,T@"
M^_-J4%L(TD\?-]?]/PZPFV0<WD(.BG(D;!<]5.!]J)]:HN]0:9:4K]9Y M:JIR?8B]<8Z\LVNA;4K.H^@R#.,8;P\P#3NFX4FFA:$&/]LB/A;HD- C>UH M#=\C3'..).I[H)_L/VH3O:O-
B%Q>1.]9\%X'N,ODGJHU$QIQ6%EIV#NW'JH MT"8PLO)-L93@&MI@?%O9. ^42[/I*2K,+7)]UMV3Z%U!+ P04 "#0B\M8 M#NSJ,Y # "4$ &0 'AL+W=O]BIR*D9->]65ZZKD@R*+
X8R50]6;! M>(&EX&O*E*TH..#6@<#SQNX!2;4&0 -W ,?#]E*YH3" T=B5128_WL-=N, M'-]YG9B192;UA&L>EG@]OCR"_E]]6"2CAQ]KPAR2#2FP.IC#1'DN692Z_A6DSI-3@W$^H'<
T*L!/-,58K1(<82CX>< M;1#*7T8I-/Q@Q#5]53ZC>]T?)U5NB<'(H_]H-_3E,4_WWWT8NE+EURQN4N>ZKG(%!W*%Z(Y1 MF0ET0U-(6_"1'>\%@)7%=Y4'JQ6?
QU8&>\P/T.A_O$%7M!K6Y ='D/2P,,6 M>'P\/+!4$S9[&1]^W@&^VY0D:$+%BD.*_B0%D6U[5''T#8^%=;CH.^IGZ&[MWJ]BQ F,''7<".!K<,:__N(/O-_;=.B(;$>57]-*SZX*I,!QCF(H
MF2"R$@C3!%#$>,FTK]7Y0YK9A*U5_!)0?DA!.[X3I8EZ1VU'W%'.'07[C8)] MJX(S6 -= ;H&FF3]K\S^OL.BCGP?]!_;I09(XIX**9;U/-FN-4U;HDBSLB
MV]%VT&@[L&H;>4Y*FL7SHAX_H@>@.LYY<$V'2L^W]MRC'?F[WU[CPF*K2O[MP;K/F]K%7?)0E;42G0#!(@:SS/8=M53YMC;65-BD?>B M8UM9^4[5\;+5?
L&>_]]CWERZ4_FGIO)//V.L>PI'&LN:YE1!NB2+.R+;D=?W MWBZ,7L?6LA.>*F7-MF>;5 ZZ-EEPC"TB>]Z35>]K5+)W6KCE'F6IAT6R/BMZNB:V:;EOC*-IOL6
M7O7K]K%9]BLMRF&AH-]9N;KC*H%K@:2E:8IG#.IG&H>.\#]]P#U/L%8_)U MH!,T_X@8_P]02P.$% @ T(O+6)<.^.ZI @ X0@ !D !X;"]W;W)K
M&ULK59%YLP%/TK%INF5EH+YE72$>%&%N)D).V: M=-,TI8-#%NN\GX&X@N>0P@T'V6YKRO MQ4[4]]K.HQ@RPH]]
;G<65"6$2&G;*GS@@&9EZ LU4W##I!9^,!"B_' MT^'XV\4X'%Y,T,$!$E2?HB.T,UD@ X^'OJZD,M2;*/8;!2;)9_]#-\/D*ZCD&99(N3K*B;HDX* M55FGO" 1]#59.AS8&K3@TP?
L&E_;]%5D3DFFJFH=8 =[%C9\?=TBQ&]$6/\1 MPCF:QB1'&/T&PM"?$60S8'_;!"52O5;0.Y'M]+8;U?;;[;/W;MQRL:W>OO6V MCBK,W0GK>7:OW1>GR=#!S! ?
6>A!^L$[#>GD>*TA[T2V(]=MY+IO-\3=NVEL MX)[KX">.M,4Y/5L5?ILE)TV.)YTY6D?."RSIY'BM)>]$MB/7:^1Z;[?$VZL1
M&UN>^\20_2B92OO>$SOTK0:DFK_]RU\F.W-H657T<\J^Y M75RD.I.);P$,>N9,Z]))+ZWB@G*W9WZ?LZWP(G^ESN0-B3M52<&!NJC:]W"DA1@3CS M<1#T?4ZH\-*DVINK-
)&E853 7"%=B_I+GI@I'@#!^!X ,/Y? M0-0 HLIHK:RR-2.&I(F2!Z1@?MJ-Y6*_M3CZ=>)KZO2AR?GS=5K^N^)VJ4Z+.411^1CC <0<\^Q@^AKR%1Z_AOO7?-@&W M3<
57_P.WU(45.>R% 8*-*6"\I(W;C/).37VVAK=9;/F[56\;F#V.1AC'/?#_MQ-\?^^G(ZX7#*S:O%?"HU9X]*"PN0)MI:%'PDI 5\4O>V&<5K345&S01.0*
M7$P8NI;*DKO=>V*@RTM=]G^D\0Q?] 8Q?N.R^*@GC0[_82MU]B#[W4_;ZE M9$49-10Z^QW_V\<0]P?AQ1N-77G#?3*WVCTCR;'O5KV8FZHT(C!VB*#\X&E M4/5+4=&
[JHA6DEC1[-;;NWC";!X^@-'!#FP &0 'AL+W=O<;C^@*?=AV"1NGM/L:[Y@K"E?EW&2?]Q8%,7]?;>;M3Q9L2?.K=,42_LHLS9:TX^S>3=?98Q.RZ!EW-
449=!=TBBYN+TIG_N:+0CS1O;U9T3E[8,5O]\]9?]3= M*=-HR9(]2A.2L=G'BSOU?:@/14#YCM\C]ISO_4W$]CRFZ5?QP)U^O%#$$K&8 M30I!4/Z_)S9F<2PDOAS?*O1BUZ8(W/]
[JUOERO.5>.0Y&Z?QWZ)IL?AX;.H@ M4S;CZ]CX-7UV6+5)?%-TC@O_TN>-^\=*!=DLLZ+=%Q)R581LGF__1M2^V M D:' K0]0'L5H/8.!.A5@'YJ0**Z)VZ2/T]H'J]"X,J8']]P+
&)ZZ2,J M8'1]"]=5P/6I+:C*=L!]DX?L=O;KOY6W^SOP:&0]0Y7RSW>W?3% MLB,;M*"W-UGZ3#+?2Q)N'&!L*-Y_XT2D;D=(1<9?C7A<<3O^%(;NE]"_) M]NX-
,OYT_\6]M\W]L6L^D'<&*V@4Y^2>9AD5*?83^9G\]F"0=Y<_W70+O@"" MZ4ZJOLQ-8]]QE02IDFQR(F93-FT)3ZOQ^O'XL,C[6L2H,NWW&[S:=O-]XLF M%4.71'MND,T1=NU+-
!8'O[5E=U^N;_G^P7#OE(4__MW+]_K/68MSXHPY6V/#BAU^G]P5X7RL.--MF%ZY(DT'?'$+WT>H=VQ8)F+"=1 MGJ];L_(7:;@8FKS/5W3"/E]PL4?.LB=V3YIX
M;E(POHP%H]2M"]-48,N^?R73&(:+0E=INND.;M2 M*7)NEB(Q XF92,Q"8G;_3<8,1/Z;X[B#;~%8AX2\Y%8@,1"$-;(Y<$NEP=' M3K<3EHA),DZ0?/WX3S8I2)&28L$(M7:VR]
(G&XKWB<7E(NENR9,K_+00KGKU+DC5_3\A8$27SSC9XEL9Q^LR?X=$S MWF"6=\3@3#!SF+V>$+5=Q^L(8?_I=]/Y>7"N8*$$X-ER]0H.F2\B-B,F-_9
M9%T>$#]MF'(B\IGO@V@]%N+'"T::JGX@;;G!"+<,?#HH(\+.ABV]H5)3291'SUMJW+VNN-M(]6OSZE-=Z< M09^B*6]A2I-_T6V#;K+YHD1TA%..U/M:IZ7L9;XQ^S>@3
MS8I%M&WZ"YLLDC1.YR_8EGG#'IO-6/9"@H6\QX]YZO]N^B#I^W&TUU.Z]M) M<^7^>4C.1V[!%\$M!6..L-MJ=U4;2<]&G,I?)8YJL M'BY_X M892*8?
>)#6H=I=__+PP6U7ZOHZI_R6"QU]%ZPR,-E5WBW1(%Z6G2(4:4\0E0FHG[!QIS0KI::J^CCX[UERL^JB=T.HW*CB_F1A.:+PA]IMDT
M)SSR]:QKB^3KR83E^6P=\V7,;)2+'1V)F9QXFJ1/?*M?]CN*HHA_RU>^K:/B MA4S7F7BK^.KVR'1LS3?G]_G8!T1V7:I:G\^%E#^2*Y?ZM5B?/]CQ+_4!SV'E
M3W;B2WW8EMEV/244SK*S^124T73;2,/Z?'LW)$<$C.1F(7$;"3F(#$7B7E(M$$=B 1(+05ACY*$]=0F:U$\$PV6[[(U%6 M5@%=%-1"3#R;]#D]%B0]1
M.)ULYG\S/G3:0OP]M!XA\Q&AUM&N^33EVUH,CF?BV@+^EG+-R".;1TDBFJB^ M?F!\8!:Q'AA*_; MLO70AMS<-E1SCNR\W10BFB=\OU'^Q_?-RHH!;^(S>+(KYQXE.)?
&\G_5PN=\9X>[QOB)VUW?>;ML=GVZZEJG7WBMHRK*ZIV_F7]7O6 O)\9LN$=K4/NQ7RKSD@]]^&[M00I35/TEI] MDM9..$F/T[S(6T_*TNBS3\I(S8!])E2SH)H-
U1RHYD(U#ZKY4"VHM/TZPM% M'8Y>E8.WO$WO#;_5_7@:GTEABJ_%&,L/KS\3*,I"7G2KK/-P>_3C&QR.(CH M8Q3S$R!KSV3HA1I0S8!])E2SH)H-
U1RHYD(U#ZKY4"VHM$8F1]7Y^X'4FOWU; M3^FIVH%%$KJ_L4*55Z;>-#].EGXTA:^7'4,V :B94LZ":#=4 NHK1U3YI2-5[699HM.:^-"+1]"; =5,]&9!-1NJ.5#-A6H>5/.A
M6@#%5PDH3GXWOSNK*5?__;.V^2$257S_R0&:.O;2F,O1Z$:AF0#43]EE0S89] M#E1SH9H'U7RH%D"UL-(.E))=#Y>PY>>:W65X6H\HLYJK-S5=0SSVC[A9URY>5;
MAA;-0S43]EE0S89]#E1SH9H'U7RH%D"UL-(.E^P.)]E=5\:K\M+X35U:HRA- M/@&'EL%#-0.JF5#-@FHV5'.@F@O5/*CF0[4 JH4HK7D@]$OB57DE^]$).+(&
M;PS5#*AF0C4+]ME0S8#+]E3SH]H/U0*H%E;.1-PK2XTU>2%IH3_%UNFXW#KI* "M7H-]E2SH)]MO2V(.KV3(K15 M%ZIY4,V^@%4"U%;.
[_K*C=-6D*S*5=1]3)/6NX;+8_9Z1F5%KC:\66^SZ; MT%8MJ&9#-0>]N5#-@VH^5 N@6HC2FOEA-6N5MG^3 M]FNE-:FAY6A0S89]#E1SH9H'U7RH%D"U$*4UD[HN6]/D96N?MW?
4*>]-VIK5 MT/(UJ&94VJCQ38(R>]W2T+(T]&9#-0>]N5#-@VH^5 N@6HC2FBE=%Z]]\N*U MZCQ-)]_64=:>TM"Z-:AF5-K^B;K?4]31:/@ZJZ$E:5#-AFH.5'.AF@?5?*@6
M0+40I36NBYA5^B6XG#KXW:&: M =5.]&9!-1NJ.5#-A6H>5/.A6@#%50I36^"C4A6]Z285N^]O0Y>%G]R581LGF__1M2^V M D:' K0]0'L5H/8.!.A5@'YJ0**Z)VZ2/T]H'J]"X,J8']]P+NKV_2ZNDT_4MUVL
A='GAV(D/+ MV*":"=4LJ&9#-0>]N5#-@VH^5 N@6]B_O=]:7U*$KM<%:K]]0.W$(G2Y'A>E[#ID/NOR96S,OM;OP;5 M3*AF034;]CE0S85]'E3SH5H U4*]Y?YKU_K;S.
[F"]8*@Q;TIF;)LCD:LS@6 M/PBS3GB@^A\]RS)V$S@2%=\."!Q_)%D2[+/\6OT!],O(&_/DO38OM -/"<9E_+ MQ;[]-U!+ P04 "-#0B\M8PX8?5W "-"@!@ &0
'AL+W=O>%"IU,ZW+BNBK. M(*>](THH<"85,]<:NW+GJE("3:Q3SEVOVQVZ.66%$P5V;"6C0!PT9P6L)%&' M/*?R=09RYC4K"9 MC8V]-?C-X*3.VL1DLA5B;SK+)'2Z!@@XO-

HH4/P<80Z<&R'$>*XUG2:D<3QO MOZE_M;EC+EN]8"[X'Y;H+'3&#DD@I0>N"\7I&]3Y^$8O%ES9-SE5MGTTC@]* MB[QV1H*<%=67OM3K<.;@>5<5B
IHRKCX&K4=M8N'&M,ZMTO"LZ:R@[MI-?_1+RNUR>;]8(\O/I'QD6TAL]K^#RKV_\/OC:]RGO0[FU.]$25-(;0P2.K M0!I!B3Z\ZPV[7VZP]1NV_BWU:!H_'YAB]G2)E!1"
RGI*IUR:$.MQ'PK9N[* M,>KAU<$G<(\M%(.&8G /Q5SD.;;PX,3J-HI*;'A&;;@!X3<0_DV()Z$IQ]AX M61.0U,*L*$O:"/P+ MR/ZPC#!F%XUSI0E;5%'[;D/_;]]MBC)O;HKMCVWH+$
MJL7M6]B,E:J-9G2Y%K[_N3>XPC-N>,;W\%2[0Y4"K; .XIR$UJT97Q[1UJUQ MSP].J=W?]=RQ0A$.*7IV.R.4D%4]K#I:E+8&;87&E;'-#'\A((T!S]<"+T_= M,66M^2E%?P%02P,$% @
T(O+6 *.-YO: @]P< !D !X;"]W;W)K M&ULK95?;]HP%6_BI5-4RNM),Y?VD&D0C<->VZ ML]I/)KD0]T[,: >Z;S_@0QH0'W8"[&=?Y^QR'?&MT[(4.BE9)4<.H52
MRRO?E5D!)9$IOH1*WYES41*EIV+ARJ4 DEM1R5S?\V*W)+1RTH%=NQ?I@>-* MT0KN!9)U61+Q9P2,KX<.=K8+#W11*+/@IH,E6< 4U./R7NB9VIKDM(1*4EXA M ?.A
M>#KM(XUP=[QU_V*SZRPS(F',V1/-53%T^@[*84Y]IA[X^BML\D3&+^-,VE^T M;FK#R$%9+14O-V)-4-*]N9*7S3[L"'!\1.!O!/ZA(#PB"#:"P 9MR&RL&Z)(M.A!\C82IUFYF8/?
&]G4:6IFW.%5"WZ5:]]+K\8 'R73R<_+];HK.;D 1RB3" MY^@"/4YOT-G[\X&K]'-,M9MM/$>-1W_$$_OHEE>]D.ASE4.^;^]]P);2WU*. M_)..-Y#U4(
_(M_S@PZ@\=OE_@FX=C[U!7M/YGM!0W;H.$I]_0!5E#5T)6Q$496:%K%*KT,,$YP M.'!7N_@==5[4[WNXK=LCBU]RZ"39G6YPW[B4B"@EZ*Q69,8 *8[&O"QU>Y@]
MGCT7G.4@9!=^] KK D=A$'A1=!"@HS*),?,QD01QFR ^F>#)=AC($5F!T T3 M90VY+(A^D4AW7*E(E=-JT<7?>,<[5$D07D8A/J!_71$0 &0 'AL+W=O^QG2PT66]M*+M8[<3Q
M>WP>.XZ=R8ZR>]X%$.@Q2W,^M,9"%.>VS9,M9)B/: &YO+.F+.-"5MG&Y@4# MO-*B++4]QOG;&2:Y%4WTM5L636@I4!+#+4.\S#+_EQ"2G=3R[6>+GPGFZU0 M%^QH4N-
+$#<%;=,UNS&944RR#FA.6*PGEH7[OG!'=\K(Y7*DM)[M5;E:32U'I0A22(2RP/+G 6:0ILI)N-W;6HU,95PO_SD_DDG+Y-98@XSFOXB M*]&=6J<66L$:EZGX3G=?
H$XH5'X)3;G^CW95V\"W4%)R0;-;+'N0D;SZQ8\U MB#V!&QP0>+7 ZPK" P*_%OA=P?B (*@%P4N[%-8"G;I=Y;[!Q5C@;,+H#C'5 M6K]I@J:OU9(7R=5$60@F[Q*I$]%[-
O=U>+]Q]77FP5Z&X/).7H!C.&U0B^ M0Q_0W2)&;U^_F]A"QE,J.ZF]9Y6W=\#;1]LKWTC(X+*$;(]=\CS_'\OH3,\FO,1LAWM3SHR\P88 M?C/TOO;S7S#T/;VYK-1!OUHM8.>\P E,+;E"
<6 /8$5O7KECYV,?V"'-XB'- MY@.9M88@:(8@,+F'%\GODG"BETRZ1C.;9;(D'_KDOF]$*K-0FZDWP$,4.-IO M8C_LLS;&/;UD&;S@$NW'-08Z%.Z39?""'S%MR3!NZ) M$>Y-
F2TE7SF).\2$\[+W!7M9&8V[*T8'_-6;LI4CU_6;&IL_'^B.6W0G)H? M\CPO<5IOG"0C+ 2K'GFYG^F=A4;_8]]R0YK%E9GK[/%V1D[8H3U0R!;MLX;V MF9'V9T8YE[M1MB$Y*H ED
MYNNC#;#0Z%O.09O%9'V;_I(-YH) MS*[S;Y/N M&$'_P(\)[!9>BS:0=WBVLUU6W"]L#N)G]]U]%ITX.V=[)QC=!BPA-:YN(P M.;/^;')#NL6U6V=:NEX7W$!!*\3VWCE2KIX;?
8#G2%.L#EG-U>8CP84^&G>N MQ^KC@3Z?.K.IOCQ 5;\4 M WE_3>7&K;ZH ,TGE>@O4$L#!!0 (-"+@<LEKS4@<_,P 9 M>&PO=V]R:W-H965T6PWY!+/O>0YXK\?#XFKU\
M3L6W;,6Y1-_C=9)=C592;MZ-Q]E\Q>,PNT@W/,D_>4Q%',K\4BS'V4;P<%$F MQ>LQL2QG'(=1,H4F7/)[+K]N;D5^-=ZC+**8)UF4)DCPQZO1-7X7,+M(*"/^BOAS=O : M%51F:?
]MN/BTN!I9Q8SXFL]E 1'F?Y[XE*_7!5(^CW\KT-%^S"+Q\/4+^L>2 M?$YF%F9\F][_CA9R=37R1FC!'\/M6MZESW_PBE YP7FZSLI_T?,NEKDC--]F M,HVKY'P&<93L_H;?
JT(>\&"O(X%4">38!%HET&8"ZTA@50(K*[.C4M8A"&4X MN13LQ)%=(Y6O"B+66;G]*.DN,_W4N2?1GF>G-O]^'S]\"% M]=W#_^@A[OK^H_+?7TX=?WZY1VL#V^G^W2] M20^.3R<
&I]_?]3$8QUXG]-D>2ZYB/.'?2;?HJ5(LTQWFT"80EW>99MPSJ]& MN7QD7#SQT>2W7![C_;XKT0[,+L$*97F.;)2ZC/B7XZ?#6K3C;.9CV[7V<372 M;$^;@:2_)F&<"AG]QQAPWRV![P>
(R2,)E'R1+-TTQ/Q&Z-3VW?=AI%G[;#L.]XM,$W:(>YC#$] M(6=/R $)/:0R7*,DE3Q#F_!'.%OSMRC)=Z_T\1B"3GM*ML0P31_2W;-TX37'LRS79B%X(G,MEEL1R8AK&;FM&9P[U/;
M.$8LW'H,=7',)P[6T_'W='R32\MO5U6[MC1QVL6EB>M>7=A2F[4%LKH5:1QE M62I^H"_Y(D,W/)YQH=V50:"A>F\4+3"%5B_B@>/!9K;."]>N,QZC3N.AT,39 M+LD%]?%0:.*
([5@VZ7@LB\&$#.Z"%1BPTTW[0P(PI,Y#>1D,FYF!B[9".YP" MQ5V#E53!L5EZY)^*VZ\@?+DR:]D479UN^RYHT MVW&$,Y=M/WXK93:CWNX)1.I$R4YR*PY_J4 MY'QY)]$()==1K?
(+5Z,X7#3],#S*T,? %%]]D]I"$=A"!5N.%GDYM+>^) =Z M(Z(UHA;0@ $!!I?*$%]]5,J;$=B;=0D0!@0(AAP]0$;1 E-HI7(]BT@,];M(MN_?
4W&K[0P*B,866[[..;W)$N4("N\)^56$Z5<$M6=&'-;]ZP+,Y]:XI;TA@ M;PCK14\NGY<+!6]Z3GLP/O*9V(;Y$B1>I^P$,,:I-5(>DL->LDLH""04(.1@
MH3")%IA"]Y=3&5K2TZ0[6BCZW>G"8.,P=CKT,ME(LEL(OM5PM/ M*P->D\A180$\FU-OG3*9!#:9I%KTY!ZE%C#&32CF*_@WGI]A2:FRI'18&_!% M*B@@%3#DX!^
C+I94VCU%ZG\E;6E,+6 MM%=5]OP^#](1UE05>#:GLCWXH11VC]"]].3>A+EU<+]_L?0-?80H!3#&J>51 MAI3"AK3]>\H9>0/IBB%G6172)%I@"]U>4N5Z:4]']&A=,=H/K=!]ZD-
LUV_^ M1F5]U'IUE-^EL-_M5Q^CYK9"Z]&RP-2@]:(HUTIAUP]+%)@[N"],SE*LPS- M]%XM98OI:3F7GF:%&,&MW>0FAOMI\5*):QT_!D6G1V<
M>GOESY@=US.&AQG\'/P,D\V4R6:O:"WWY/;_% 4##"Z54<<I/CCU'7.Q+$_/ M9Z@\^+,[+Y_=W]"_[H\ESY6X;OC_3>A6$9)AM;\,4^U+MQ\HF)W8GYW(=--
M>89\ED]9QN7+%0\77!0!^>>/:2YIU44QP/[_+4S^!U!+ P04 " #0B\M8 MN<6!U/D+ "_? &0 'AL+W=O<[-36UG[J!VQ(X$6D!WOK]_F8E"C
M5DMXWOV2",QY3M/T2].4Q3M9^QC:3'^?D]'^HC!:K\XU11F?K_TPZEU=%/OND]N+>)NMPHC> M)23=KM=^\O*9KN+GRY[:>]WQ-?RQS/(=YU<7&_\'O:?9]\U=PK,.:\HB7-,H
M#>.()/3QLG>M?O0&D]R@..+O(7U.=WZ3_%0>XOC/?,-97/:4O$1T18,L1_CL MOR]/<)$M+WO3'EG01W^[MRK[&SS:M3FB4\X)XE1;_DN?RV(G6(\$VS>)U9:C"]#$8M@ZERP&!
<&8Q/-9A4!1-3#::5P?34 M6H5!K.VP?C0A5->KYQR:CV]<4N&UW92HHFION9?W61Q,\DR8]GO/Q'T4X+ M>]:RPBB7U'V6L+^&S"Z[^FK\F?].H9.[ZZ_?_D&^?;V^O;^>?W.^W-
Z3]SK-_M_'"5DEL_2?R\Y7\@OY/O]SIY_^[#Q7G&O.>,\Z#R-"\]:0<\]>0FCK)E2HQH M01<">T=N/SAF[Q[QKTD YZS:ZKK37NONLR8E7F^2/E&F9T13M*&H0N3F7X*L
M3P9]83X0F.MR:.W/S&3^K"BRZ<>_]YBZK.>W/5<=H5R/YQ@]%TI"A*?1RGA&&MA*%4"=^CE ;; MA"Z(3A\R\L\;NGZ@R;]$BI""NBH""=.1, ,),Y$P"PFSD3 '"7.1, \$XI0U
MJK4UDFKK.@B2+5.6'RW(-MKXX8*$44:9HTRD+RFLJ]Z0,!T),Y P$PFSD# ; M"7.0,+>$C7=ZDO%PT.YN0!XYW8OKW8R\]$G^.DZR\+]..XJAY$=!&/T@09QF
MJ4@W4EA7W2!A.A)F(&FF8A8382YB\A[GA/-YHZ'*@MX8!<-AB*F(<*>^+:1<%@D1W:6$I*F5S1.F*-]81I0KZ; ZVBTY]2" M.K4%3E7!/G6A-_]%XUN_UK1^[8VMOW@WD,5D&:\6-
!&]0(KNK (D3:]H MNZ]BA") .C6A- M*LZ$T'TISH30/1>,5U>0-J/+$@5N:Y5H**%VDY)&)BC!5 M;2F)"\GVKX@-FFT I>G]?N19]"QH0+V:4)H%I=E0F@.EN5":AZ+Q:FMR$U1Y
M$]%5Y3AU M-/D:C^Q^)X>&^:$T'4HSH#032K,]&C\HGXS:#X,VU*L#I,E0FH>B\;I[OZ] M/.3OO X_GO,9!U&6CS,VVR18^FFO,XC7K*LF:18'?PIE-=D;2@]F>P_W<\%A
MZE#P/A@:N(?23,$I:(.QMM+KL+^$,N%.O50-+[E-C%W M51YT[I]RR88F82R:P?+YB)?1P0?$^9LM=;EEYV8.#;1#:=-;Z\B&EL-Y"K_C\AO6.C9
4\AQF2\+P&QH4MS15/6,]!TF7/MO)'GD7-%F]Y+D2 MV9*2/ZI,7YZPEYN/Q.::W%PHW$ZE9[?7TD5^'O/=&V_AD3D+T[]P[&=9UL;J M,4[(I&RH3%YQYFE]2HK@L"%]F/#.
+TUR0B:/!G!.-I75X#I[N"CWQ]AS 4':7UUW%8# M,I!M0&DFE&9!:3:4YHBO5>N*NE"?'HK&M_(FZ4"3)QUTG(0@IW7N*:!Y!E": M :694)H%I=E0F@.EN16-
FTBM3ENOZ#V43UY#39]!=B3-@#UYE8_0?ON]>?FL M5GZ>YT#T1@[O+"EH-D%%VITA3OK#=BP(ZM.$TBPHS8;2'"C-A=(\%(V75)-+ MH,DCQ?-5G.;CYL//?M!4@8K&Q?
C4=@15A_HTH#032K.@-!M*B M\6IH,@ T>0; 71)&0;CQ5Y(\Z K!)7Z-]Z,2<\%QL^%X.F]W=>A7!* T$T]S MH#0;2G-$%U60S>="O7HH&M_:F^O#39Y\..>?F823.N6(SK?_L6 @/VTK
IHV M *694)H%I=E0F@.EN5":AZ+QNFF2"S3H]P3DM,X2@GY1 $HSH#032K.@-!M* M<[3]/(?1,#)N]SW0-<4C==0D^;@0;\M(*=UUA#TZP)0F@&EF5":!:794)]C M";XQ,)G-
IFT10?.>4#1>1$W>@_:V[PQ\B:CT6P-R:&_D=ND!PSDZ0%OF3LM1W85')2F0VD&E&8.]C^X,-T?E5M0 MI[_J3H<*6IAC74]PNE>2@:KY$FI#^0A_2/S]21VW<6!/1C E": :69%>W8
M_!VH4_N TVE;#] O#D!I'HK&ZZ$)_@_DP?\R<+F3IBK4!#3D#Z7I4)H!I9E0 MF@6EV4?:Q7O_WFG*/KI: MD8=]*GT<%=FOZWIVL)]#B@/#O#%Q8"@7FZ@3YPH#YO_>QN5:]
(4_G)"/G>? M#,OFV\,8E6Q8%]B,BR#G.,[^;#-NS MJA]>_915]/+KZXD%N\/UYV5]IQE@D433-*]G.)F]K31/+CV;$,_JSD#6S%Z[PS#867Q0_]\^SCBP4YZ'VIXKX MDD OA6@T
]6T"Z5Y*!K?,^VL^"%/]9F_^;(*NS#L\B#8]4&P"X1@5PC93_]1 M^VLJT_52'7?L#N_@'=O4/:(K-L=KEI=.DS@R.I,[L2*>X@^\[I)!2TWU58KH_M--U4[]FS;I
T'4HS*AHWCU119X/V$,:$NK6@-!M*8DT^SN#8 M%SFJ1R?9VVPYH[-XHN0&D&E&9":1.49D-I#I3F0FD>BL8KK,D!&LAS@/Z/ MD]WDGCOKOHBC-@-),*,V"TNS!_FH?
^U,.':A/%TKS4#1*;TWNT$">.W1\ MLIL.',OB=?%S2?T%3?(#V-\?8]8E5ANY@WK-\]O_M 5!+ P04 "-#0B\M8%FY$]@0# C"@ &0 'AL+W=OP'YO%]+?6
Z0URL]{+*I_R&5<]LV:)XI1F(F89X'0Y-$96 M/\ ZO@CX'=.=.&@#K>2%L5?=N8N&!M0+H@D-I68@ZK.E$YHDFD@MXT_%:=0I M-?"PO6>_+;0K+2]$T E+GN-(KH=&UP 179)-
(N=LIXM6>ES-%[D$%+]&5\;Z M*F.X$9*E%5CUTS@KO^2M\N$ H'B: ;@"H%. \P[K@#V*0"_W]@(/1#&X% M**2;I?;"-]]X@TXVP&NHQ6;;A3N%VCE5YSI<[*07,W&"B>]A]'CTSP
TULP MG07ST>/=]&$!KGPJ29P(\$ X)WHGOX-K\+3PP=77[P-3]KP:;895CG&9 [V3 MPP;W+)-K 8(LHE$#WF_'6ZB%P%2":]5HKWJ,6AGO";\!MO4#((BF.=7_MVP%$B9$TR:4>+?
ZS=@ MZ]G005;7'9C;0W_/XRS;M:#;/8]S&^(@ZF ,T7%@B?+6?)\]64UY+1?.WO\ 4$L#!!0 (-"+RUARDP&PO=V]R:W-H965TTF[T[.!_NGM!' M%@-P])2E.1ML.>?%I:ZS*
(8,LQXI(!=7UH1FF(LNW>BLH(!7)2E+=+.P"#W# M2:YY;GEN03V7;'F:Y+"@B&VS#-/?$TC)?]3UM><3M\DFYO*$[KD%WL 2^"VQ MH**G-R]K)(.<)21"%-8C;=R_#(<27P*^)
[!G!VTD5_) R*/LS%8CS9 3@A0B M+A6P..Q@"FD]A<0T?M6:6C.D)!ZVG]7#H5@U@13 ME3"H"0-5@E43+%6"71-L58)3$YS2^\]LTFD?<^RYE.P1E6BA)AME7"5;&)SD
M\L9:S.;CN]G-'(WG/KH-IN/%[&[\;?:S.OG1 M!XZ3E*$YIA3+^^$3^HS>(QVQ&%-@KL[%?*2]'M5C3ZJQS5?&OL:TAP;]"V0: MIM5"GW;3?8@:^]"%]G?3Q]M-#YGV]_1
??)M]%!]\N8Q71<1-CF:38YF]3?X MWQS;8]]DK79IN;5=L@)'.-+$WL6 [D#S/KSK.\;7MM#.*>:?4RPXIUAX)K&C ML =-V(,N<*BX3C%(G=(7I$XRV/"4W^P*HMVTZE4[,]IYA?
B3FEF'S_[;R^ M950_5]\=!G?.8<,SB1T%9S7!69W!+<1K$RB%517=1;UU(MP9H?7"]':?]I M#VAFQ0J)#!>"18W;CF'V:8P6F:(?3+;0Y56D-#V9A],04^O_XI ;SU6!-#YP).
MO3O?"/(1:=QT>G>,$B6B3).Q4)'S4(UF*\&"]1@X9NP(W.&C3E#%7.6)SR1 MPY=;E]'^2"HC?65DH(P,59"59_I!"2F_*$1YLTERAE)8"Z[1DS4XK:KT]L-)
M45:5#X2+&K5LQN+#!]@$B.MK0OAS1Q:]S:>2]Q=02P,$% @ T(O+6-K) M_'>^ P F(!D !X;"]W;W)K&ULK9AK<]HX M%(;_BL:[L]/.;&-\A;#
#,&7LI.DF9!N/^SL!\V$.H*EMN9)(.7_]RI>XD#@J MS.@+6++>Y@ZKV19HSUE7_D60*"G+,WYV-@^40-DR=;R#"_H 7D\LZ:L@P+ M660;DQ<,*H29:EI]WJ^F6&2&Y-
157?")B.Z$RG)X8XAOLLRS+Y?04KW8\,R MGBONR68KR@IS,BKP!A8@/A=W3);,EK(B&>2&:;0A2^'A]3,]]IY= M/LL2W8&!AH!6N\2\4]W7^$YGF\DI?0E%>_:%^W]67$9,<%S1]Q
M+&(W>RGPWQ#XC<_M-4*_$?2K9-6C6Z4FP)/1HSN$2M;2UIY4>6W4LN,D+QTXD(P>9=(G9C,;Q^F MM_'\ZCI$T\4B?%B@Z6V XD^?@B_SZVOT+@"!2-G M/X_?
E:TD_HWS"^18?R*[9[L=']IY0LHI+Q7R9VN\5#+;$!3I/]EW=%C]3R M !*E/#Y=;BM2X;%16=B]>^P9OFE$FR]<+7'P)=+]#HBN$^5QTK_9@
M9#X>9OIU,WO@6'W_N%ET6K/X=3/+]B\]WVW;':7(:5/D*E,T]Q8T8.@>TBI/ M?$L*COZ]@6P)[+^NQ"B'YR9&)RS0"0MUPB*=L%@3[,@O7NL73^F7B.1$P(=K M^=Y9H?
G/>3PMYW&76Y2X<]WBO9X$GG=IN=[Q9 ET!@UUPB*=L%@3[,@(?FL$ M7[VV)]VA$D3/$"RS6E*-J^5]X:2=]X/=,("G;!0)RS2"8LUP8[,TF_-TM>[M:O0[7K'NH#=PCB?
Z3!GV7"/HA(4Z89%.6*P)=F2$06N$@7]I@0LB<$I^2!_, M:%;LA-QZ+.A:[#&#+B,,7AG!<5S7Z;_P@3+]N3]0"0MUPB*=L%@3K/:!>?#! M*
[>3F^HL@Z.$G)1]T;;VO:X9]=]KRHO[*&,ZNC/K"&85=I9 WC^I3D9]CZ MS$9^2VU(ES*:]F%WD5?NHC5YFX!U0="B^@O?4B'WP-7E%O *6-E WE]3*IX+ M98#V,&KR/U!+ P04 "
#0B\M8:>&V'T4&#B)@ &0 'AL+W=OU$/OL:+7, M?WNDJV5]8H$D4<DE,88OKMA@3QZ7,FJU_>/+W!Y,]H*V61PGGPC]Z_A(MTRNM0MGZ(8D2/XX
);NKV;5QZ2&4)>017WSRFC2^@XS*$Q6&9G-Y!Z$?%)WXKA6@D M0$N0 ,L$V$VP!0FH3$"](YAE@IDK4U#)=? PPZLEC5\!S:)3M.Q++F:>G=+W MH^RY?V(T_;^?YK'5^N'N[N$>7-
]]X/1N/MT]M!SY]?EC"7[V"-D/P" M/H T!>@2 Z8D66HL'39+UC;E#$?%$% P!)W<<0.;?-B-MF3+R5_+\PTH =!2 MOA5I>"9] Z6(=YC. 3(N -2AR;LA>;I'-
E4ZX]1[ZNE0P@95CQ#E>$B]W#, M9E "'DXL83C:^M&>]Y *$),/DI67R^2(-^1[EM:/A- 7,EO]](-AZ[_R!)H2 MS)L(K"6>68EGRM!7]Z?PF5 0[P!'Q@MP0_9^%
D4+9#M'#FKKR\KQ[$1=)?: M2U,KZ0V,U6HBL)965]65-5*K/<41X\I&ZLG#M)UO2--/\@Q3;L=Y/6##%VW MS%']]Q<6NN-@CN=R^$;KQ$SX;*=C8R6/W"'U
ANZZ1H;7XKK)HN9XXO^G-<.OK8 M.3X16$NH1274XKN$*B8)?@Z(1+1%3S3+L6#C&1:B]<0:T"K,_\Y88:AFX]! M8.BU\]&E5+_FGI!LP74+H.G'K2H ->*3^A@P4_Q+<;=[6W.E2E-
_"V!=C*K2V M8 VK:'R/8-E+\Q73;$E(+L!OX]6A'&;1K.ASZ'2E,WH"VW/=[+P@[JLIO4!4Z%UE:K]H&&W @. MJU4O$US)+%[MA%W)5*(\;I2P -3VT)#[PXHB+BE2DG51TG<;-+-
*,4;=L(! M8(2&P(_-X(I?VLL'\859]I[5,L$"A,7FV'#!%G_C07D#4 LE]+:0M=LTY':S M]ZX\54*N&T)^+H7\.[N3"]G&8F \-3*EQ&I0SAG*%BNLA"03M':RAMS*OD]0 M2?
V2#^>4(KB5GE"LIQQ*_+)[:IFCWM#:\1IRR_M.096<\,#0H\15@S+T,Q8T MQ:^K'.L=F_AE=_ :+DF0FO+53MY*'?R4KDDFQ38]^V'AV$YN M0PQQA8;]+B[437W1-?
#RT4=/BQ_#P,/:P,:1!C[W6VF-9P1\Q#X%7W!P(N]% MA>O4[:Z" TZ]5&:,GX>UGX>*EZ9\9?\DTO75NE?<*(X_0O8;_+] JZUY88C M+?
<@5UD=='C;V]Z2H1+E<:+$FW=8.V(XTA$/I7V*F"_Y]LK^RZ'B(&Z=->B MVG1KOPI'^M5!NI+]MU";N2I1?I[1?1R#9M;=]S*PY8##*BRM5]8#S)
MEEPM4VE+/@#UCBTY]ATD&MG'55!47 T'!ANSQ5&$4MKB#&"=GQ4:(7#M.='(M[K&"P)(2/##:F(Z'(I1"QT,-229GXWS#R-:S@ISBDC)
(3/5K=5#K.C^>U/E];5QZO7&K&$1]8X_76':5I/ M$Q"070]ISYW4H!'B0%5QP>)C?L3H.68L#O.O!X*WA&8!Z?]W<&ULK5AM;Z.X$/XK%KKK6[HO1V]_OH M@I.@!9RUG;;]]V<#
(2$0)_20]O*2F6?F>8R'888;0G^R)<8V,6+Y9]+C2*Y0H3G'& M8I(!BN!="3#KG%CQAOV-XYD%2>"?DI+]Y&(\V0&>$$AUQ"(%XP1.< M!))Y/&K!-6]F-)Q_WR+_B4G+\@\(X8G)'F*
([X<:9X&(CQ'ZX3/R.8O7!)R M)%Y($I;_!YO"UK4U$*X9)VGI+#)(XZPXHM=2B#T'TSGB8)8.YH$#=(X6*6# M=6X$NW2P)H/*1D ZBT%FCR)!/SG?O(W^!A@CN*$?@)? ;?'P/P\
<.GH22"!6Y)OI<,3+,(1RW^$[4_!4 NJ!;<3:WG&],)>(MH@-@P0M@ M&J;=EI#;/P::U*K#L=BQ99*[8"H5XI[D] MPC!]P=KX]]^@:_S1IE.?8$%/8#4-
[4I#6X4^OENGSY@".@=/B%*4<0;NUYQQ ME$5QMK@ -W@19YDX;9.T@'9S:%EF7\:V TU_J+_L:Z5,H*M6/8'5M'(JK9R.
M6EW'*0^M>_O&:8CC^H9A'(C3M&J1,&A:69>^[9N568V/6_%ON_*9OF(;QJR= MD1*MZPYR&Y0^6ZXG_@ZH]Q2T)M!E)=!E5X' !&6A>%>W*Z2$ZZK095,AU_$=
MSSE0J*>@-86\2B'O?Y6/:7YLD\IKL(/0;A8/9?BNQ;,GL)I2?]64KU3]*>_# M< 2N7S-5?278;C7P0.,0UQ\R9=4MXGA[RID#XU"WH$U\ [WU@FC&D]H[/H] MHS^FRH)3!MI_2
[K9VGB]XF],W[GRL.]3A/VIXBRP)2!E(K L0119OQ>1LF68?;)P8+F'DC2MFELF:+6R_"/;8=>D0F7_UG$[*V7912OQM1U M#IDVK=]8MEGYQS;^KI6$ZEZRP72&Y?>W(
2^Q?,:4O!GX%^.Z*E:=R*B#=XD M"/!!6GPHF1!$Z(VU?FNIH9D"]NVU<682=I6$W9)$7=-=RPG5/=>]-%5M&'6X MAJ#6<3V52%U2S7VAU67>=
<)0W0J_]]%5[%9UN*W,WE;FMB>FE+G/KCOH"ZTN M\ZZ?AN]&^G]QH'B!. 9?,T[CC,4A^(&2=9?VIPSA]%Z!)TT"I4F=W:X7ANIF M^$QVB]?&.TWMI$F@-"FHZ7MCLQ3313Y^9"
DZXP7TZ3]X7C;7BOX;X'>P?W)W+T MF8_C=C#%W/064;&(#"1X+B^P% M?3(AQ;CR.*"DU4^G'LFG),T/UUB%&$]#<3O M&PO M=V]R:W-H965TVFS#M)L$^-
+_;R[WUUZOFMON;B52T0%NS1A MLN,LE5I=N*Z,EI@2>N!)+8"]6)&WA>W4T)94]8MGL3 M$;;Y6B64X42 7*N7F6F*: M(I.4,Q X[SA=_Z+G!T; WOA.<2N/YF!#M
16@B(7C7=I6V923<:*^WE^D-3NBMP(@SM90P9#'&#^5=S9B#!@?0 M7E"]<3.53\PB\H JOP06Y) +E?BBQ4,E#4;$6*L\,19'[F:Y]L2Z3ZQ=R M12+L.#I9)
(H-.N&;5W]=>UJ"6LU)V7:PS%#N%]G,Q3 YW!#A"!,21BOE52$ MQ90MSJ""'\]8GL*OPA!E7F1VZM:.2>!-6 UJ3<]KNYL"OEK.5_MGO]$=2^%] MSX*KYW#U1^%N;+)B#-T-
"OWXP''"(]{282)HA,?41Y$L8LQLU8X8@V*\1H]7 M>%F\#V;\.\4RN,9! 3P1NV8.UWQ9N.-9(5[S]7BM'*_ULGBX6U%1#-=Z*ISO MW3^UW@M'S^9(X>/K/?5_YQ]5
O_Y>%,TI=UDZAA^<.]2\]]<*@E]NM8^Z?*HOX&$!.=:U#MOZ+^&R#]2;*XRG8!,ZYT M3V&G2]W%H3-7]/F<:@D(TD9]7.P!5K%WZ>YR1.J/[ZX-#FD,)!)8<^9^6;PS$YS MP\6]7"
JV"8QDRUKH=3RVK9EN,"$R!)?(M,G,RX2HO12S&VY%$BB5"B);<]Q MJG9"*+."9KHW$D&3KU1,&8X$R%62$/'0P9AO6I9K]3?&=+Y09L,.FDLRQPF] M'\N1T"L[UQ+1!)FDG(
6@+>2S37]AD=ZOZ&MV"#7!"|("WGL.53VH/;#8>;53)% 7P& M=T0(PI2$X4I)15A$V?S*Q%V/*

F T;07]/0Z0W]+8]02H21H"$>4,8U;1)G9]A]2N]5*,6$U M)ZQ>EO"S&?_]CC.^ZK,H.L5PM1RN=EFX_5DA7NVE>/4QW#HG 8<,GP..T;R?)EV_T]D30*,?B$1YY+D MC-4&/!@E4(
M$;6S/N#Q>M9.Z>=2QUI"C#,MZH1]NHR*K$/)%HHOTZY@RI?N,=+10G=U*,P% M?3[C7.T7QD#>)P9_5!+ P04 " #0B\M8.'7>_N_CL:RVY>)0)HH)5
MEC+9=A*E9I>N*Z,$,R+/^0R97IEPD1&EAV+JRIE,$ENA+'4#SZN[&;'"5MV M;BC"%I^KE#(<"I#$+"/BJ8,I7[8=WIE.C.@T46;"#5LS,L4Q]]^SH= CM] 2 MTPR9I)R!P$G;N?
(O.WY@!.R.;Q27WM-8)6VGZ4",$S)/U8@O/^+: MH9K1%_%4VG]8YGL;G@/17"]>K84U0499WI+5.A!; I5@AT"P%K"!<'-#EK)+ M% E;@B]!F-
U:F^E85ZVTAJ/;?6Q$G]5;CD57@_Z_<$M7-UV83C]W?1&HUX7 MQG>#Z_PMHN*T%1"]5W+5=]6D7"CM=Y.KC?8H;<"?^SVDU8*TND]I>)<(1+B=9P\H@$_@G@A!F)(P MF"NI"
(LIFYZ9R.L6?I9&*';UC\2X*O(N3Q\IF2QG= MQ=&GS_>>;UWO7P!':Y2D[5?Z.0%(% &WY&(0ZERP.X%/!DET(0LOY[] &+R MM._Z]+>>$O^_;4[_
>,;CR];CS2K\,ACX)GCX(C/!K]0&&%/KLP5CQZW"= M%]E[XV]-GCXRG6WWO0,Q=16+A(B/F6FEGTZ-)B"% MB1;USAOZ+(N\6LD'BL]LA?# E;XW;#?1%1X*LT&O3SA7FX$Q4-
2,X2]02P.$ M% @ T(O+6+AD_7HL"P ,XH !D 7HL"P ,XH !D !X;"]W;W)K&ULK9WM8>9%#?IQ]Z_4!TC<"AQ.\A_4P]KTG>E+(MXDA_-)9U%6ZI'%/DGC;1&_P<]B M1U0"Y,&% *4(4-H&]$6
>AZ@70@8% &#M@%:$:"UK=*P"!BV#1@5 :/S@.&% M@'$1,&Z;85($3-H&R-+7-R>U#CE]V:V_;?GKZY8/WW?_V+$.O5(/TF!ZQ^)/
MPO+R&2]_<>C:A_BL,X91KL)YRK)/PRPNGGYZ>OY.'[SIY>35,X_75T,G\ MK\|SC_RBTS0(-PGY'C 6Y&+YE?R9_#;7R2]__/6NGV;9/BI XI[L;(BO?B"(I M:D.%9O]?N"X.?]BQ&Z)*%\-E-
V]LN?W]S=$T2YF]UKL.EF]&.Y?V75!MNNDQG"N%ZNG(X!Z MX TN'0'B[38;#N=IO/CQC23K@-&$!/MT';/PWXU">Q0"_.&VV07+.A]+SLQ M2"C[H+WIG_X@#Z6_-(D$"=.1,.

(&QY@^=G,QU26BG]W_8^]5E]7M)-5M%NG M=5]7=%N7]I)!-\4$P3@&#DP(&,120"!6P"QCY"#9[VM3SA:"N/1\)TY$PXP@; M53]!=)-U-/FLV[$N:#8)P.)R<93KK+
M\.*4@9#5585(F(Z$&4>85E'AL.G2"9G3]N<<:+64-C*E@X2Y2)B'A/D@&"E@NPUPOP89\ MYC=PHS0A:4S>]&"V0XSLK",D38?2C()6/6L<3AIDA$QJ06EV0Q/D07XOE]=;
MO90R'H_5LTD/;-4*,U'T7@A*.60%*&0S# *HD48O9-%G*2-5UIB0F?=(&DZ ME&84-'[\D<;J;'BN'&1:"TJSH30'2G.A-]*\U$T7HBE44%N[U3XFKEW#E,9 M,6-
&9D&R_D9^OW0=)H9WUBC4M@"E&7+]'KXV:+@6@V:UH#2[H&E7VN! LII0 MF@>E^2@:+][2(R&+31*%WN)5-@I6IC^R%^F:9MNB#\H.UMRLQ)*^I8T2A-HG
MH#0=2C,*6K7[CC5Y-#A7(#*!:79#4V0U8DR4;5S"2+3NE":!Z7Y*!HOP=*[M(8O-&]R\(Z.;()\@R2[ICAMR+_HR%Z=XI@3JY8#2="C-D.ONAO%P-!B=2Q"9 MU(+2;"C-@=)
<*.V#TGP4C==IZ3&1Q2:3!T:C@#SNDVQ[D!YO-GGE0F@&EF5":!:794)H#I,E0F@>E^2@: MK^;2]R*+C2\=W,$%Z9J==-:RG"ZN66>E0?TJ4)H%I=E0F@.EN5":!Z7Y*!JO MM-+=
(HOM+5TL9G+=]='L79VU+]F+]]=9;DB:":594)H-I3E0F@NE>5":CZ+Q MK<(%9>+S4]B;!4K3H30#2C.A- M*LZ$T M!TISH30/2O-1-/[9X]
(DH[0WR1SG9]/P^;Q%DGEWLAC'.V3,T7!)F&+DW45 M-I2F0VD&E&9":1:49D-I#I3F0FD>E.87-,Y8H0ZD0>DHYB5;6G(4L25G3EF8 MZ?2!Q)P]AB0;G*@--*,Z$T"TJSH30'2G.A-
]*\U$T7K^E$T@1 M.X%>-]>G9\70S@*&FH.@-*.@M7B"%IK7@M+LUJUPH'E=*.V#TGP4C1=>Z?Q1 MQ,Z?_&R..'=4<%DK!C96790OP^49A2T]\LU0+-:4)K=L@T.-*L+I7E0FH^B
M\9(K_3Z*V-\S*QT]+]EE9K/$H'X>*$V'T@REP0Q3&].@9AXHS6Y1?P>:T872 M/"C-1]%X;94^'D7LXWE8+%@^,>-$:89/"0O29GE'O3I0F@ZE&04M?V*F*47,:^SV]"6&RC-4.IKH P5
M6:M?]$'--%":W="&P;#6! >:U(72/"C-1]%XN94N&>6Z2R9,4TK%/ US[B8U%FUT)5D M"AKWG%!MHLZ YC2A- M*LZ$T!TISH30/2O-1-%Z-I1="N>;%"4*6^]X"TG(D
MA1IQH#0=2C.@-!-*LZ T:TISH#072O.@-!]%XY=/+XTX]MB(TV$D%9.ZJA9* MT]6ZZZ%A)(7F-*$T"T]SU?]"-DK3RNI06PR4YD%I/HK&RZPTSZAB\\QC'+ E
M.0Z4HI%1C.FL,:A?!DHSH#032K.@-!M*,E6_IE5+%?ILO(M"#?7)0&FZ6C>$-(P$!C2I";594)H-I3E0F@NE>5":CZ+QG+4<6^G([(%_5U MB,DJ9B1/&BZH:&EP<9+.@H8Z=Z
THZ!Q@_= :5@Q%9K6@M+LMHUPF@I]3;_R M!77G0&D^BL8+K'3G]%=7V1&?]4)=.5":7M!]JW"?GZDBDYI0F@6EV5": Z6Y M4)H'I?
DH&J_!TKRCBLT[E4$N:5YWKC+E.;C:/P!H/03J6(_ M$7;(ACJ.H#0=2C.@-%.MNZ%4;=CP*]10SO-ZD%I/HK&;[%T$ZEB M-]$K=&D0<;+.8H1.C: T-THSH30+2K.A-
=**=/_7L/HX1LZ"]K@G0SRHZO+'Q?G]ZD\>Z^)_>R MH3E-X^WAY9H&2\KR MGGJSA.O]D"3YC]N/0S.E_5!+ P04 " #0B\M8 M>(;12Y,# ".#@ &0
'AL+W=O!5)W>&.!CE=P0SDYWS*5DT #3,1?,6S% MP3/25N:,?=&-A\70P5H1)!!*34'5SP;&D"2:2>GX6I(ZU9@:>/B\8_]DS"LS M!*-9B&N&%)?%L0>V>(?
31AF8P$NL\6L#C&NTIDI=3;*,WU&@DGE+>=D3 M3SXB#WMMBY]QZ^%^@QR_FCC?\+7/\+TP21/TSP32.?!_;?/3B-?"\UKD-(2A MH\Z? +X!9_3K3Z2#?
[>9NQ#9D=5V9;7]"JO/L(%L#3:G!3PP66_U[>_;>_UQN]UWO]!H+^@$.<'UU3P-)%_L]$MB_HF2?4Y#FI.)M^]1]PK=M MT'Y0MV /\\8V&
<*I#E5^(^=9U5LR0]\GD_JR8,MSN\$0>>,YGWV0!JO[;>< M%]O^P#:5^&3&[6%=?I7OX?=@\P^!;XR!8] (5MGLDB=]IZ]]+HQI42M_U87 M6Z9BV-,4E9I*C%=Q)E "2T6)6UTEE!?
%3]&0+#?UPYQ)58V8QT@5C.!U@'J_M9$SN&G]]@0=_0!02P,$% @ T(O+6%>&4\/*!]!\ ]D !X";"IW M;W)K&ULK9E=;Z,X&(7_BL6N5F/2;OG^2#>)U(;ML;M=*5VHLETV/V*U%RYQ&E3
&>,DTW^_AE 2P"% \DT;DG.>V#Y^@;R,#YB\Y1N$ M*/B9)ED^43:4,F]5-8\!V*(7Y#=ZBC'VROB2%E!V25S7?$@17I2E-5$/3'#6% M<:9,Q^5[S(=XQU-
X@PM",AW:0K)^SU*\&&BZ,K'&]_BUPTMWE"GXRU]4M$ MG[<+PH[4FK**4Y3E,N)O03&5%XS?BH.'U431 MBA&A!$6T0$#V;X]F*$D*$AO'CP]]U-I9&,]??]"# I8H37<)?
0;/GQ!U83L@A?A)"__@L-1;QD*B'8YQ6EE9B-(X^SX'_ZL%N+, MH%L7#$9E,/H:S,I@]C58E<']:[K@]W7X%0&IZ_!K0QN&=9Q=G]_+AZ?Y<@EF7Q_O'Y[NOC]\?5]" M3SZB;[RS^
/\+STP:=?/X]5RKZN,*E1A;X_HHT+Z$=(;H"J_PX.S;=X]IG8 M/A?,,H!F7K3[?>S&!N\C WRX .QW4+1?7>38P_[VXVF764!URL@\SI*RP?#Z_&[%38?]39 M9#2VG&K2?
(''D]"-9(QZV1,83)W481W&QZV>PKI?!C%O,T A1%FPPG^/6=MV9"R-!2L#N+XKB>;7FMU>W*=)VI MW/8:=W4VBY,M86NE9 M53.GLW9L?=O;7#B:@0LWEPD+.+/4V3FNM9-
"CLST+)=?.6Z=@BM,X3NF_$P MSQ&[D,"JC'A1"#%#:\?M!.;RTCJ1=66ZH7=U\Z[.-CF\0.8<0DFP1FI>G9HG M3.V)_=#LD9D0,C0SKU]F71D_LZZ.GYG,.8228(W,1G5FHZLWTN#?
1Y2^((? M+RVA?6A:,F&^3-A<)BR0"0LEP1]I[0]=.OZ:U'F?B&;OEBU>(E#=_8 MC;F&+ M44/W2D43W2-
R)*;+]6J.SN95M=0)A+)HS>3.^B"Z^&R,*BRYNMLQPFK*9Q?/P1TA>XRP'"5HSO';CLNF1XR/FXP"% MV_()YPNF%*?ERPV"+,I"P#Y?8W9S7QT4#TWK!_W3_P%02P,$% @ T(O+
M6&+1]/0K P @PD !D !X;"]W;W)K&ULM59=_M3]LP%/TK5PSAD*HF#4E;05N]EJ%UXJ,BP!ZF/9CTMK%(XLOV*?S[73MI!A,-M$Q,OB;_.N>=>'\<9K(5\4 FBAJ]-
@/N:%"P)4:H;XN9DY:L\QYAKGB(@>>BZ%STCD:J\QZN^".XUJ]:(/) MY%Z(!].9SH>.9P1ABK$V#(Q>CSC!-#5$).-7F9SIUSNF<*)
M2+_SN4Z&3M^!.2]8*M778OT5]WQ"PQ>+5-DGK,NU@>],O%):9!68%&0\+]_L MJ:K#"T#?VP+P*X!O=9>!K,I3IMEH(,4:I%E-;*9A4[5H$L=SLRF1EC3+";='
MX]MH>ODEBF!R=3&>7]{<3*\N(]@_11L\OP6^YP>OX2ZIK*7ZM53?\@5;^$[2]!DF(LM0Q@C3/(8?%YC=H_SY MEK9&+F/U(U6P&(<.>5FA?$1GM+?
3Z7K'#4H/:Z6'C4I/4<62%]9V8@&YT A< MJ17.00O0"4)$-D3YENYFYGU^8/%4AH+ESU P;CG/D-&PG+%GV T]K^5Y'O < M8J:2%K!\#OO\+R1;2BSU6&6O2?9V^GZG=ZR_!
<_)"*=HU3$0RB"+1GE0WGM M!JU^S%8N.GD[,F$H8U1/V32C#XGO'D>&@N'20B8:9]MB9SO&!052"ZI 12DX,
M)S"C\XE2DDC+T*)D)3RRE,3N>FV*V@&F8;=CVE"@+&-3(II1V980]$MMI:2& M;0W].0T:BW^#+*-$G^#\?-+HO4::#WHOK$6&G^:]9N9MWBOY:"/\&.^VQ"$ MO?!-,_TQR59S-
#LA[+7"?S%"MZYQM[$2=Z1BP>$4<4U*FBS12/A! M2_1]N;U/LT0S\WN6..Q^\%.T(>@';W]?_ML2_>"=:X/[XDXUOR<73"YYKB#% M!97";_?HL,CRRB\
[6A3VFKT7FBYMVTSH%PFE64#S"T%UKSKFYJ[_NT;_5!+ M P04 " #0B\M8N(WU\2;.ORYD0N?)M,4^6 MG\YF>?]T\^7E_U5S-.73V?]L\TW_A$_SO+R&Y>?
M/SY%C^)>Y+\]A5GQU>6;,HT7(EG&::)DXN'3V6W_Y_!Z5#:HWO%]+%Z66Z^5 M^I.G7]@MK^NFL5VZ1F(M)7A)1\<^SN!/S>2D5V_%'C9Z]]5DVW'Z]T?5]
MYXN=^1(MQ5TZ_U<\S6>?SF[.E*EXB%;S_!_IBRG]'1]7WB2=+ZQ_*R_U>WMG MRF2US--%W;C8@D6KO8TN*X;7.\V&.UI<%,WN#EV'S[4#3X]^.]S>GN[][OO=OV.:$]X\^X_W-
*>\??<[[FY/>WSWK^_=E<]K[MU7F_Y'[I]D^8&N71XJ9^]DY?L+KWQ14RK]L4*T]*B*?9\5/XZ)=_QG^_MMU_OM?_X3?/_J6B_%_^_5WY411[%\Z7B1UD6E9_WGY2_*
[_=I\]//_ST\3(O M.BV;7D[J#]QU!X,]"?05+TWRV5+1DJF8=K0/Y.V'A]'!_H?2(#+XFB]';+! MYI#].I"*7O2J]?GR] W&'5LS]WAUKV;O:U5>>O;I^Q"UEPHOEX;W-=WEP7
M7RZ4_F!O<^.(YKT/>YN;\N;WXNEB<^"'7;^(1^S[8'_O]]'S)F_N'+'ODN;N M,YO[\N9VE%PHP_F>YL$1AT[2/)0W5\7DK?E0\OD=OH6\8>6-
MJGC^:O%%9$KZH"QG42:62KQ'_.^[WW)ST\^+96!F]19]1--+Q@,1""&L% MN?%;D!M3PZGQNR@[[H^'!]JO^$[.W:E1B\0T$M-)S" QD\0L$K-)S"$QE\0\ M$O-
)+""Q$,):4>Q]+6I=2:7)'Z*YDJT2%=)WA6NUL)X*UP-Q^_'CG?2 MCDZ-5R2FD9A.8@.:)F21FD9A-8@&X)N23FD9A/8@&X)A1#6ZE%-'J6AJOO%6^
MRN+\59E&>>>%XX'F]9SUWDEK:?-3@QB):22FDYA?8B:)621FDYA#8BZ)>23F MDUA 8B&$M&$M&8+8S5L0NY%&(>U;+LI%N+U!3-[<7LW7"P%[HYBT_:E1C,0T$M-) MS" QD\0L$K-
)S"$QE\0\$O-)+""Q$,):4>S#6Q3[\&=G];MBFA0[=4:?Q%02 MTTA,)S&#Q$P2LTC,)C&'Q%P2\TC,)[& Q$((:P6X?N\MPI6)=\RU -5"2FN'L:W< MUOYW3_+7Q/8L_Z C0^1.WM7) 8S4-
%334")-#)XU714,U#-1#4+ MU6Q43KZNUPK62P5*/BM>)<^B^$FV[Q^9"KQ7?]]:4'_MNC<G?I045[MU5!-1S4#U4Q4LU#-1C4'U5Q4\SI^RP?#Z_&[%38?]39 M9#2VG&K2?
[OR]/W MUW&KNHM7$:8FW7-F9)KP7:UMG[7^J'^U&YG03']4TU'-0#43U2Q4LU'-0347 MU;Q:N]G^;^X>3><0G/Y42VDM'98:M+Y^_*$_-O3!D]D!O!=K1T>/%%I_*BF
MHY]!:B:J6:AFHYJ#:BZJ>1V_Y?WNP1..JX]](:6UHU23KM^7Y^LW4>HQ2Y?+ M(E:E$R&FW;-2;+9^K;6&OM?7]TZ>BO;JH9].:@;JF:AFH9]-:@ZJN:CF=?R6 M]P<=-TKPT6X#5
LIK7U'T2;A?B!/N%?CY:0<-RG9GHP(>?M3 U.ME>FY;^>L M=]'?"4MHGQ]]Z:AFH])):A:]V:CFH)]+:MY1O^_VF> :B&EM6-2DST_D&?/
MJV(YR>*GZL;OZ8,2;9(;.L,3F75[=V##;I59.I^*K%QPG,_+B7QE%CVOUQRS M\@(R2IXJD_54OQ(EK\I3FKWMQ?KNB\4;RG>+,A&M>/LLRL^5Z"$OS,?X.4X> M%?P("85M%Q-
9K563L"=5PWK#?@O3Q]%\76FO,1Y\:ZBPR@N[I0_+\+X5'F* MBGJ%\B?E6)\H7D8B'>![7&_VJI"^)4KQ5?)N(8DQ;-GHXL.'OYXK:59U M\+>_W
P&O5^\]Z%N\6"V44&238DNC1U'JH/_+^59Q5O&J;'*7+IZ*O2W?T+_^ M95EL\];;;+K*EWF43,M]BQ<+,8V++2PVX[B=OE"L5A_*0W6'\.*-B^BK](IQ M[:
(\R/^.J@,=1]_K])>7F4B4Z4I41ZW8VZA@ZV.WB(K>YT7O2763\6);JL<, MM,Y=<7:+X]%S"]MM6R-O^^]O%W.*)EM;O9XK5<0?JKH^>/SXFBO*]M^C'^]
M=^GM_6'Y_N(7(9D6/RU^_*"WU\W!G:&2QV*P58X/3YC@E;LGAS6TS 35-%3349UA#*TA0+:2T=EAK*DB*E[*PYJ91LFS*1Z35(W+]Y$A&:BJJ M::BFHYJ!:B:J6:AFHYJ#:BZJ>:CFHUJ
:B&EM<-=4STRD%>/U-.$Y77]O(A\ MG5$.+1-!-175-%33:ZV='O7^C[&!]FJBFH5]-]HYJ.:BFH=J/JH%]!926CM^ M->4D WDYR57E.0YQ$2;ER5RT.3:+E
M3%F((LG2Z5\++;R(L37^6OY..MX>:Y\64T?11YEK\KJJ;S%Q5*)EL5;YO/R MWZ?H59FG]W_%5GR)Y&,5;!_O=94+;&RV)GTF>1*3^,>]WS(H"? MU\N&S?
S'V[ZD2;F@M%E[6R5Y/%?L5?&]\C89U9;_1/'S>OFK[&A2P$57>==, MB8&>01/5+%2S4\5* M)O)+;1T!]545--034U-5"2FL'O*84:" O M!=I-
%ELN1;Y$DS[6<=9]WVBY=W+,0Y_\@6H:]NFH9]":B6H6]MFHYJ":BVH> MJOD'/O>WRRK-+9Z*;)WZ]U G,&X^^^M0L/QY*]]N?:'V%,7599NHHC*#,BPN MBS:7..453GF-
M96*M^<2;WVOF6WD+26PRLM;IPD6UU_)UBIQ$9]^&)W?U'V] M%-=YLZULRA^WTB_O]]R^N^T=K/,O?RL[&9PP.57]<.E.7>]3$/U514TU!-1S4#U4Q4LU#- M1C4'U5Q4\U#-
/_"Y__Z!\KV8S\MU@/Y@_.<&R1M@?#WN'/DV(]]](UGYL'5\ M?3Z6CEK1(QY26CN2-_5Q0WD96E5(]A2]1N7=Y*(D*;N;-DLQG8S+-5"2FO'LD$3RTYXT$SY MAV [N'4&,[0\"-545-
-034:2FH]&:C]]&:AFHJ%:C:J..CFHJ]'·OZ!SSTWRSB\^I-+1O@9M2] MOO[=LXPWHP-KX^@1#RFM'RXKI&ZKVS3]HTI*+X^!6EZF2\>P M:-
T4JJFHIJ&:CFH&]IFH9J&:C6H.JKFHYJ&:CVH!JH64UHY\37754[5$V;I MHOBKDF:OU;-ZCKIKD9P\->RA!5:HI@TI'JO24>"IH[T:J&:BFM5U1#IN0VRC
MO3]HYJ*:AVH^J@6H%E):.U0UY3Y#>;E/;_FD,RZA%3ZHIJ*;=N!(V:OD0AGV M[L^,Z^CF&*AFHIUZ)I6N(=CHUCBHYJ*:AVH^J@6H%E):.Y U93Q#>3J_
MM2DEWGGG[DP,96K:#:EJM[28\7.V.K]!ZG#V=[F19F&BGUG&=VFBG#JJY MQ^V"AW;JHUJ :B&EM>-(4]$QE%=T6)M[+S15-\FJG*QJ3P1.ZHG [5MI=T8=
MM.X#U514TU!-1S4#U4Q4LU#-KK76X\0[;V;HH/VZJ.:AFH]J :J%E-:*=].F MIF,DS^W6ODU$-HF78O_36>7"]1$,U514TU!-1S4#U4Q4LU#-KK7M9YL.=Q]^
MXZ!=NJCFH9J&:@&JA936#EY-&<-(7L:P?OY]'I=5#$?/L\O-D\,96LN :A]] MZ:AFU-KVC/?H>G@]&NY<+J*]6JAFHYJ#:F['\7W_Z%4/J!=-'M0#50DIK1ZI!
M$ZE.+%*8[(2NSDB%%BJ@FHIJ&JKIJ&8<.+/5]H#2DTQVF^CV6*AFHYJ#:NZ! M(U^5.KP=^7'G2 PM54"U -5"2FO'MZ94820O56@5E*YC6YG")QF%H84*]*:B
MFH9J.JH9H_A:$E"*AFHYJ#:BZJ>:CFHUJ :B&EM:-94X)0O)1%,U5\ MR96M'*XJNLE25N7>R=&,U%14TU!-1S4#U4Q4LU#-1C4'U5Q4\U#-1[4 U4)* M:\]EE_)$_6/Y@')F]_
MJOFH%J]:2&GML-9DXH_X3'PY>7*D0S/Q44T;'9F)C_9JHD]J]:A:]V:CFH)F+ M:AZJ^:@6H%J](:>)V UN3KC^2IU0?37.7M3XY>:+X^]FFU=B!S4D<[-5#-1#4+
MU6Q4"K7Q)5>VLS9.FF1#_=1344U#=5T M5#-0S4U#[5\5[5'-0S44U#[5\5 M0+:2T=OQK:@%M&\M]"PY-L+:+4]]D'!NWV M*9-
/BVGHYNBH9J":B6H6]MFHYJ":BVH>JOFH%J!:2&FML#9K&N0B@C&\B*"@]>D M\O:GAC544VOMP%6DAG;JHYJ]:B;J6:AFHYJ#:BZJ>:CFHUJ :B&EM8-74T0P M/KZ(X.E/K!;(^9-
C&UI/;'Z?!=XUOZ^AO>JH9J":B6H6]MFHYJ":BVH>JOFH M%J!:2&GMX#9H@IL\1WK[9K]9F$?Y^HZ7D_TQKS/$H4]*8>. !64N[L?Z^2 M274,7N)\]5MTM%M+A:C>?*S7EUL5KAWGV
/9XK+V)*]!]]8ZX.$3+/,V42'F(G\7? M7T64*2]1ED5)%&.VR?5UK5(U=5XK:VVKAWGV
M+\:]KFME]"#I]&:@FHE]K9J&:@FHMJ'KYJ!:@6DAI]8C<5$J,Y942VK?M^]J;I T*O*_RCW8E*N@I3W3P\W@ZC\F]LB_)^X;(E
M8/F&G!P&24U%-0W5=%0S4,U$-0O5;%%1S4,U%-0_5?%0+4"VDM":P;.HLQM]9 M9R%O?W*,0^LL#NS;X25@=-T5#-0S40U"]5L5'-0S44U#[5\5 M0+:2T=EAK MZBS&\]CJ+PTO
:%$%]JFUMK,$_&X%F.Q31S4#U4Q4LU#-1C4'U5Q4\U#-1[4 MU4*)>NIJ1B+"^1^.X58+3B M746FM-SEUU3JH9J":B6H6]MFHYJ": MBVH>JOFH%J]!:2&GMX-
:47(P/E5P@*\!H]06JJ0<.P/_"'O"'_XL58+0{!-4, M5#-8S4-1S4(U&]4<5'-1S4,U'}4"5 LIK1V1FR*0L;Q0XD^N *.5(:BFUMKA029: M(J]!]J9]&:AFHUJ#J]YJ.:AFH]]:]%E-8*:5=-!-545--034U
-5"2FM'L]8 HW@IBV2[]1;K<5MG&)-")XJOFH%J!:2&GML-42US)RP6T;[E(IF*Z/ZS)V]NK>1'6)(^#OY,#)XC 8[\[T.V]N+:AZJ^:@6H%I(:>U(UA0=7,N+#KQ5%LV+\5Q6#.:B
MKUGT'&7Y+-X,[?XI)K,DG:>/KT>-[.1]G1SIT*($5--034U-5"2FO'PT$3#^65"Z>-[-#R!51344U#-1W5#%0S4U-5"2FM'L]8PX5I>F&"+AX=,O"KWN9@7/WN,SI7?R[L% MA45G\?
30/=+E^,FA#:U40#4-U714,U#-1#4+U6Q4Q:.SR4(WMU43V?EI>K;=Y5,!21KO_S[>#!L M\MWWK?[/?K_\ F7#?/[X%#T*+\H>XV2IS,5#0?8NKL=G2A8_SMZ^R-.G3V?% MI?:?-,_31?
5R)]*IR,HW%#]_2--\]T79P4N:?:TV^_/_E!+ P04 " #0 MB\M8R_2V3(#-#P$@ #0 'AL+W-T6QECNJ7KPY;-(;5TC\Y M1]U)U3*LS5]PVP5C)EJ50M8CLC"F^A#']6S!2EI?
](I)BQ1*E]38K]]'=:49 MS6L@E2+N=3II7%(NR7@HE^5U:>IHII;2C$B_#47^]CD?D6[ZGD1>;]}R-B+W M9V]_+)6Y>A/Y^\F[DY/,_?G58?S;
>_S4"GGB*48;!&@VRY8)'4>.FV49#PLEMZN3$!^PZK1DT0,5(S*A@D\U M!U9!2R[6/MR#P$P]2-CR*FZT*P?O1PU_>@8AJ=DDNE76Z?P?^=-H\?)L> M&.1"M 9]Q ?
&PXH:P[2\MAWWL L^@:*F?;>NK,.YINMNKT^V!'>S2:9*YTRW M.;ID$QH/!2O CN;S-R-]F(C5&E;>2UPLM#@;(;S0]^/^CYS[SG$FFJ=@U;6O_F&?YU8Z;->=O>';_5@X=!TTF
ME\?OL=ESC]UD>OPFD^SX/3;GE&,W.3A*DW&S?^\]<$O:."&TT@J/8B'R#@YW8 M)HVF2RX,ETUOP?.Y_?T[(?,Y*^A2F+L6')%M^RO+^;+,VJ=N M8"%:I[;M+S"\;M]>
VTN+G.V8OFDZ>KYU#4CVI!9FPL(A\BUN\((OO%8&_$,_MRX,YP#B>A>7YG\8S0,?C,4M3^(;5,&_P/) IM^;;WRU\0IYO@ZP-7VN0K"1XI6(C12?:T#" M\P:,+ NO-I8'&-@]8+4#^<-
YH*;"G"2!5<6\86\PCF09AD MAFLT39'92>$3 M7A_L+4F2+ LC@(4=) F&P-N((Y@#\(A2>+VP8/]*-[I4_'V-Z[Q+U!+ P04 M " #0B\M8EX]]' 3 @ "P
%IR96QS+RYR96QSG9*Y;L,P#$!_MQ=">,_?0(8@S9?$6!/D!5[(/V!(%BD6=OZ_:I7&0"QEY/3P2W!YI0.TXI+:+ MJ1C]$%)I6M6X 4BV)8]ISI%"KM0L'C6'TD!$VV-#L%HL/D
N&6:WO606IW.D M5XA-/E_G;@ M2=&A(E@6FD7)TZ(=I7!=Q_:0T^FO8R*T>EOH^7%H5 J.W&,EC'%BM/XU@LD/ M['X 4$L#!!0 (-"+RUC#:57KBP4 "LT / >&PO=V]R:V)O;VLN
M>&UL0Q9M;Z-&&(;_"*O+55]I]L<!Z-Z@3Q@4Q V>9]1+$!!V:]=S@6ITI_%%FHS*!@O)OM3):\ZL.T7KFP.P_?)YO@Y@CY KNIO=U7U3?OK63)3-?'+)?M@!GTVFSN^?
MK/FM>N"EN"*HZF/6BL/ZZ[1Y[FV:^XY,%U)C-G.DQR)O)Q@?K+^LS;U&JWAU]WF3W^5%WOX]G M)>/E/K!;(^9-
M/;765%RVO%UG+EW7U^)"77[O'B+>82]_1Q^'E M\Q3L_K_A+Z'/(=7U2[QR,OVU,<UYT@&5SGS\T$ZW,CGP^\L:LG7G?O(WX@
MV)->K1504J4[H04H%$H4H9SQ+84*G+T#QOH0@I3IJA_Z8@.(@-#&U3.E6=G(A]K(9/-]S<1&$.U.A&U;(HLAP(6RG?LXIP:5/R1 ,>HM?7I@<-=
MKK1HPV(O#02]1.8"]I>6F'*;!'%%+$#A&6 AX7;\L"E",/!GO+1,R#@/P+C[20 MR7:]]N+;+GY]I_R#]\WPE3S?#_;AJD,^0E ?]*%W,1=V::W??38']M@(OIR
M^]L6LE3NO6>H^Y[1[@9AZH7+X'+%-"]6)KTK,LH6GP.5BN9$D]&W#+K];^5 MG\RN??3D3UT>GWXHMQ.?7+7P?BBM@6I M%@>)4MV0"1B>W0-(DB[ZG5]L[(Y#<(E"_U
#23RBXLL\775X2O%:;CK2A M$WLC9]L^&=AX7;\L"CE,/\G0N0,G5@;"5MVY:H%H>A3UGTEE+-H) N#6!9# MF8$<-P,PY!V1+*]3[1CN]"QFZYAR&!P\$&!!IBJ*#FS@?
Q@$/L!IGTJDC*& M06R,WOK7T6K!XJ3/J40S_B#&Z 5O?I$3/8#8H. O*]CE3&11 QBB>#<3QF[M(XT8Q!Y._GK"U[I&8QB,VBY%%#51)9Q2"VBIOH#<&9R"LFL5=@-I-]D#&I
M84QBP\CYS& ,D65,8LN\G=B\B\B4FG.0BMLQ =C,82]08DU@Q@VG.("62C$DL M&>QK>9:+1)QB26#,2T9$TG&'/2ZXLM8R+)F&-ZF%M\(&QC4H]AAI*T!6^S MO%
:D(6L8Q%;!T%]NH*)K&-1CVL0I]%@(O]8U*,JD06LHDM!'5%55D(9O80AA3+G0;6<@>_M;1FF[SYE3&0A^SW78@8S(QO9QR:VSS">\$Y=BYN?9RXS]L'W5.8RB(2#HV M^>S:-
V/&,INM)%T;+/+9M=7PFVC(FD8Q_+TXX1[=TDDHY+[V[J6P[I0=)O MQIQP4P=]ZA*\V.+W$&N+W$&N>ZX3J?Y%&N4W)?$#=#J*W!$+W!$PF8#=#Y'[I)'E!$:!DJK-DXQ#W+=!#U#$&1
M84QBP[CYS& ,D65,8LN\G=B\B\B4FG.0BMLQ =C,82]08DU@Q@VG. "62C$DL M&>QK>9;+1)QB26#,2T9$TG&'/2ZXLM8R+)F&-ZF%M\(&QC4H]AAI*T!6^S MO%
MSELK9&H3PSIN82A-RD77U?_NOR\C^=BW\ 4$L#!!0 (-"+RUB[2=+?8 M@(+0N !@ >&PO7EL+G:9+_VDMNHT 4 MM>%6@"P&N%ZKG(&<$G[]&
<44\R;64#R"D_%-L@H-7;[MMR!O9!/>AQ!FA G'Y1Y]0 MP=.O]H=N6'RW'L!M1W[AI:4S>EOVN M[IK->[KM2R74??ZW,ZKGJ_N9B]?/KOS/Q':
[/6S*SW;S^U:13X&.VW_;_GW8 MES)6B]>FWY5O?=4?Q]OIH;X>TL-E5M7_?Z%@%02MY@]ZA*6#$E&?5$+B1-V%+/N#8;-'$S?;W'(S$Z(=B)0.R'B<#MA' G K$3DTIT(]$Z(R+@=B&
KD3TIT[]$Z(=R+06U'O(=!;4&\A MT%LF+)I$>@OJ+01Z"AHMH!'H+ZBT$>@OJ+01Z"^HM!'H+ZBT$>@OJ+01Z*^]M M!'HKZJT$>BOJK01ZZV2SA$!O1;V50&]%O95
;T6]E4!O1;V50&]%O95 ;T6] ME4!O0[V-0&]#O8U ;T.]C4!O0[V-0&^;;'83Z&VHMQ'H];BW$>AMJ+<3Z.VHMQ'H[;BW$>CMJ]+<3Z.VHMQ/H[:BW$^CMJ]+
<3Z.VHMQ/H[9.>E01Z.^KMI'H[MZNT$>COJ01Z.^KM1'H'ZAT$>@?]'01Z!^H=!'H'ZAT$>@?]'01Z!^H=!'K' MY&<3 KT#]0X"O0/U#@*]_L 4. KTSZIT)]ZH=R;0.Z/>F4#OC'IG
KTSZIT) M]ZH=R;0.Z/>F4#OC'IG KTSZIV_4^]A_#R6X=;SM8;GK]Z3ZO%R M;]D[_KK\ HDXKZXNU_<5P_-?4$L#!!0 (-"+RUC=)VL+& ((4M 3 M 6T-O;G1E;G1S5EP97-
=+GAM;W;WT],!0&\%>I-6MOG,_&1?E>)^AO$*^F+ M.5PREIH=W#%#2/5/M!85C8^#BZ7KW'+@FOV;DM,K%:&-7[.-.9EGFI4UU WM'$/ M?5[<'=]]["%B5B47Z>^S-+S+:3 MRU
*4GC"T@?7T"ZX"N41E!$Y2BDG@^)+YG]?G8[:#"_[/R!]V%+%%BE"&MK1T(3O6;I,#OI4-5; +8V M H\ Q)T[_,!A]MF+(T2+XZ]!&HKO9K?^V80M0^ #0B\
M8VI\R92YX;6OQ2P$%"% ,4 " #0B\M8F5RK X @ $ &/\AV^@ $H\ Q)T[_S ,/\ %0B\M8NCQ_MQRJL:\V:S[KK&'G;M?;@R#<#R#T`#"@:#0B\M8"@
M8V]R92YX;6OQ2P$%"% ,4 " #0B\M8F5RK X.[@ $ &/\CX74_P]0L ']1!!0 (-"+RUB OOM:8 % !"KP,] (@Ø@ H`HR:$QX$L:8SW!%SR`Hi
H965T&UL4$L! A0#% @ T(O+6 C/X74 P]0L 'AL+W=O&PO=V]R:V]R:W-H965T&UL4$L! A0#% @ T(O+6%)BEW3>+ 4DX M !@ ("!OR\ 'AL+W=OON%$(M K*0 &
@(%>10 ->&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6&4]XKAW-P-J ^P !@ ("!! MY4T 'AL+W=O&UL4$L! A0#% @ T(O+6$IH4V=A!@ ?10 !D M ("!XD 'AL+W=O&PO=V]R:W-H

M965T&UL4$L! M A0#% @ T(O+6/"Q7&^5' $: !D ("!$+4 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+ M6*M'2,L:$P >%4 !D ("!6]T 'AL+W=ORD$6V8% !!# &0 M @(&L\ >&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6.VXB C> P YP@ M !D ("!V0 ! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6 [L-#0C-0 =0(! !D M ("!CAX! 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ T(O+6,7ILYG' @ W 4 !D ("!-5X! 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6-R8 M"B9G!0 %A0 !D ("!L6H! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6'42:1Q. P B0< !D M ("!S7P$ >&PO M=V]R:W-H965T&UL4$L! A0#% @ T(O+6#1?ZNX[P)0< !D ("! M'8(! 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% M @ T(O+6*F!FB;6 @ 4PH !D ("!A(X! 'AL+W=OI($ "8&0 &0 M@(SHP >&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6/(5KCT/! &10 !D M ("!BZP! 'AL+W=O&PO=V]R M:W-H965T&UL M4$L! A0#% @ T(O+6(1<>6Z8 @ '@< !D ("!\LL! M 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ MT(O+6/QM P5U @ 1 8 !D ("!_]8! 'AL+W=O&UL4$L! A0#% @ T(O+6"^-)&:5 @ MI < !D ("!^MX! 'AL+W=O&PO=V]R:W-H965T[P 9 " @9#N 0!X;"]W;W)K&UL4$L! A0#% @ T(O+6!=7EB_7! =A(!D M ("!!R(" 'AL+W=O&PO=V]R:W-H M965T&UL4$L! M A0#% @ T(O+6)<.^.ZI @ X0@ !D ("!0BT" 'AL M+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+ M6,.&'U=P @ H 8 !D ("! [D " 'AL+W=O&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6"R6O-0.!P PS M !D ("!=TH" 'AL+W=O&PO=V]R:W-H965TQ= @!X;"]W;W)K&UL4$L! A0#% @ T(O+6'*3!R_^ @ -@T !D M ("!)V$" 'AL+W=O&PO=V]R:W-H965T M&UL4$L! A0# M% @ T(O+6".Q?BIE! '!8 !D ("!S6X" 'AL+W=O M&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6#AW M(:P/ P /PH !D ("!ZWD" 'AL+W=OBP+ SB@ &0 M @($Q?0(>&PO=V]R:W-H965T&UL4$L! A0#% @ T(O+6%>&4\/*!]!\ !D M ("!7HP" 'AL+W=O&PO M=V]R:W-H965T&UL4$L! A0#% @ T(O+6,OP$MDR P \!(T (! M5*T" 'AL+W-T>6QE&PO=V]R:V)O;VLN>&UL M4$L! A0#% @ T(O+6+M)TM]B @ M"X !H (!4K<" M 'AL+U]R96QS+W=O XML 91 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_;if(e.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 92 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 94 FilingSummary.xml IDEA: XBRL DOCUMENT 3.24.1.1.u2 html4245801false1270false4 falsefalseR1.htm000001 - 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Disclosure - COMMON AND PREFERRED STOCK (Details Narrative)Sheethttp://icct.com/role/CommonAndPreferredStockDetailsNarrativeCOMMON AND PREFERRED STOCK (Details Narrative)Detailshttp://icct.com/role/CommonAndPreferredStockTables75 falsefalseR76.htm000076 - Disclosure - SEGMENT INFORMATION (Details)Sheethttp://icct.com/role/SegmentInformationDetailsSEGMENT INFORMATION (Details)Detailshttp://icct.com/role/SegmentInformationTables76 falsefalseR77.htm000077 - Disclosure - BUSINESS COMBINATIONS (Details)Sheethttp://icct.com/role/BusinessCombinationsDetailsBUSINESS COMBINATIONS (Details)Detailshttp://icct.com/role/BusinessCombinationAndRecapitalizationTables77 falsefalseR78.htm000078 - Disclosure - BUSINESS COMBINATIONS (Details Narrative)Sheethttp://icct.com/role/BusinessCombinationsDetailsNarrativeBUSINESS COMBINATIONS (Details Narrative)Detailshttp://icct.com/role/BusinessCombinationAndRecapitalizationTables78 falsefalseR79.htm000079 - Disclosure - SUBSEQUENT EVENTS (Details Narrative)Sheethttp://icct.com/role/SubsequentEventsDetailsNarrativeSUBSEQUENT EVENTS (Details Narrative)Detailshttp://icct.com/role/SubsequentEvents79 falsefalseAll ReportsBookAll Reports [dq-0542-Deprecated-Concept] Concept ReceivablesTradeAndOtherAccountsReceivableAllowanceForDoubtfulAccountsPolicy in us-gaap/2023 used in 1 facts was deprecated in us-gaap/2024 as of 2024 and should not be used. icct_s1.htm 1[ix-0514-Hidden-Fact-Eligible-For-Transform] WARN: 51 fact(s) appearing in ix:hidden were eligible for transformation: icct:AggregateIntrinsicValueOfWarrantsBeginning, icct:AggregateIntrinsicValueOfWarrantsEnding, icct:CommonStockIssuedValue, icct:TimeDurationOfMaturityNote, icct:WarrantToPurchaseDurationYear, icct:WeightedAverageExercisePriceOfWarrantsEnding, us-gaap:ClassOfWarrantOrRightOutstanding, us-gaap:CommonStockParOrStatedValuePerShare, us-gaap:CommonStockSharesAuthorized, us-gaap:CommonStockSharesIssued, us-gaap:CommonStockSharesOutstanding, us-gaap:ConversionOfStockAmountIssued1, us-gaap:EffectiveIncomeTaxRateContinuingOperations, us-gaap:EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes, us-gaap:FiniteLivedCustomerRelationshipsGross, us-gaap:Goodwill, us-gaap:InterestExpense, us-gaap:LongTermDebt, us-gaap:PreferredStockParOrStatedValuePerShare, us-gaap:PreferredStockSharesAuthorized, us-gaap:PreferredStockSharesOutstanding, us-gaap:RestrictedStockExpense, us-gaap:StockIssuedDuringPeriodSharesIssuedForServices, us-gaap:StockIssuedDuringPeriodValueOther, us-gaap:StockRepurchasedDuringPeriodShares - icct_s1.htm 1[DQC.US.0099.9533] The following elements are in the presentation linkbase of http://icct.com/role/CondensedConsolidatedBalanceSheets but are not included in any calculation relationship in the filing. AccountsPayableAndAccruedLiabilitiesCurrent, AccountsReceivableNetCurrent, AdditionalPaidInCapital, Assets, AssetsCurrent, BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles, CapitalizedComputerSoftwareNet, CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents, CommonStockValue, DeferredRevenue, FiniteLivedCustomerRelationshipsGross, ForwardPurchaseAgreement, Goodwill, Liabilities, LiabilitiesAndStockholdersEquity, LiabilitiesCurrent, LiabilitiesNoncurrent, LongTermDebtNoncurrent, NoncurrentAssets, NotesPayableCurrent, OperatingLeaseLiabilityCurrent, OperatingLeaseLiabilityNoncurrent, OperatingLeaseRightOfUseAsset, PreferredStockValue, PrepaidExpenseAndOtherAssetsCurrent, PropertyPlantAndEquipmentNet, RelatedPartyNotesPayableCurrent, RetainedEarningsAccumulatedDeficit, StockholdersEquity All elements appearing in the face of the financial statements should be included in a calculation relationship somewhere in the filing. Items not included in the financial statement calculations but included in the presentation are referred to as parenthetical items. These usually appear as a referenced item, or as a value in parenthesis describing that the value reported includes another specific amount. These values should be reported in a seperate link role for parenthetical items. This rule will produce an error irrespective of a fact value being entered for the item(s) listed above. If the item is an additional disclosure in the income statement statement then make sure that is included as a child of one of the following abstract items: ShareBasedCompensationAllocationAndClassificationInFinancialStatementsAbstract, SupplementalIncomeStatementElementsAbstract - icct_s1.htm - icct_s1.htm [DQC.US.0099.9533] The following elements are in the presentation linkbase of http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited but are not included in any calculation relationship in the filing. ChangeInFairValueOfForwardPurchaseAgreement, CostOfGoodsAndServicesSold, DepreciationAndAmortization, FinancingInterestExpense, GeneralAndAdministrativeExpense, GrossProfit, ImpairmentOfIntangibleAssetsFinitelived, IncomeTaxExpenseBenefit, InterestExpense, NetIncomeLossAttributableToNoncontrollingInterest, NonoperatingIncomeExpense, OperatingExpenses, OperatingIncomeLoss, OtherExpenses, Revenues All elements appearing in the face of the financial statements should be included in a calculation relationship somewhere in the filing. Items not included in the financial statement calculations but included in the presentation are referred to as parenthetical items. These usually appear as a referenced item, or as a value in parenthesis describing that the value reported includes another specific amount. These values should be reported in a seperate link role for parenthetical items. This rule will produce an error irrespective of a fact value being entered for the item(s) listed above. If the item is an additional disclosure in the income statement statement then make sure that is included as a child of one of the following abstract items: ShareBasedCompensationAllocationAndClassificationInFinancialStatementsAbstract, SupplementalIncomeStatementElementsAbstract - icct_s1.htm - icct_s1.htm [DQC.US.0099.9533] The following elements are in the presentation linkbase of http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited but are not included in any calculation relationship in the filing. AdditionsToCapitalizedSoftware, AmortizationOfIntangibleAssets, AssetAcquisitionConsiderationTransferred, BadDebtExpense, CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect, ChangeInFairValueOfForwardPurchaseAgreements, ChangeInValueOfForwardPurchaseAgreement, ConversionOfConvertibleDebtIntoCommonStock, Depreciation, Dividends, DividendsCommonStock, EffectOfMergerNetOfTransactions, FinanceFee, FinancingInterestExpense, GainsLossesOnSalesOfAssets, ImpairmentOfIntangibleAssetsFinitelived, IncreaseDecreaseInAccountsPayableAndAccruedLiabilities, IncreaseDecreaseInAccountsReceivable, IncreaseDecreaseInDeferredRevenue, IncreaseDecreaseInLeasingReceivables, IncreaseDecreaseInOtherAccountsPayableAndAccruedLiabilities, IncreaseDecreaseInPrepaidDeferredExpenseAndOtherAssets, IncreaseDecreaseInPrepaidExpensesOther, IncreaseDecreaseInRightOfUseAssetNetOfLeaseLiability, InvestmentInForwardPurchaseAgreement, NetCashProvidedByUsedInFinancingActivities, NetCashProvidedByUsedInInvestingActivities, NetCashProvidedByUsedInOperatingActivities, NetIncomeLoss, OtherNoncashExpense, PaymentsForPurchaseOfOtherAssets1, PaymentsForRepurchaseOfWarrants, PaymentsToAcquireBusinessTwoNetOfCashAcquired, PaymentsToAcquireBusinessesNetOfCashAcquired, PaymentsToAcquirePropertyPlantAndEquipment, PaymentsToAcquireSoftware, ProceedsFromIssuanceOfCommonStock, ProceedsFromIssuanceOfDebt, ProceedsFromIssuanceOfPreferredStockAndPreferenceStock, ProceedsFromNotesPayable, ProceedsFromSaleOfOtherAssets1, ProvisionForDoubtfulAccounts, RepaymentsOfDebt, ShareBasedCompensation, StockIssuedForAcquisitionOfPreferredDental, StockIssuedForConversionOfNotesPayable All elements appearing in the face of the financial statements should be included in a calculation relationship somewhere in the filing. Items not included in the financial statement calculations but included in the presentation are referred to as parenthetical items. These usually appear as a referenced item, or as a value in parenthesis describing that the value reported includes another specific amount. These values should be reported in a seperate link role for parenthetical items. This rule will produce an error irrespective of a fact value being entered for the item(s) listed above. If the item is an additional disclosure in the cash flow statement then make sure that is included as a child of one of the following abstract items: {nonCFabstracts} - icct_s1.htm - icct_s1.htm icct-20240331.xsdicct-20240331_cal.xmlicct-20240331_def.xmlicct-20240331_lab.xmlicct-20240331_pre.xmlicct_s1.htm http://fasb.org/us-gaap/2023http://xbrl.sec.gov/dei/2023truetrue JSON 97 MetaLinks.json IDEA: XBRL DOCUMENT { "version": "2.2", "instance": { "icct_s1.htm": { "nsprefix": "icct", "nsuri": "http://icct.com/20240331", "dts": { "schema": { "local": ["icct-20240331.xsd"], "remote": ["http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd", "http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd", "http://www.xbrl.org/2003/xl-2003-12-31.xsd", "http://www.xbrl.org/2003/xlink-2003-12-31.xsd", "http://www.xbrl.org/2005/xbrldt-2005.xsd", "http://www.xbrl.org/2006/ref-2006-02-27.xsd", "http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd", "http://www.xbrl.org/dtr/type/numeric-2009-12-16.xsd", 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A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of a company." } } }, "auth_ref": ["r64"] }, "icct_AcquiredTechnologyMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "AcquiredTechnologyMember", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetails", "http://icct.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Acquired Technology [Member]" } } }, "auth_ref": [] }, "us-gaap_AcquisitionCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AcquisitionCosts", "crdr": "debit", "presentation": ["http://icct.com/role/AcquisitionsDetails"], "lang": { "en-us": { "role": { "label": "Acquisition of Cash", "documentation": "The capitalized costs incurred during the period (excluded from amortization) to purchase, lease or otherwise acquire an unproved property, including costs of lease bonuses and options to purchase or lease properties, the portion of costs applicable to minerals when land including mineral rights is purchased in fee, brokers' fees, recording fees, legal costs, and other costs incurred in acquiring properties." } } }, "auth_ref": ["r155", "r156"] }, "icct_AcquisitionOfCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "AcquisitionOfCommonStock", "crdr": "debit", "presentation": ["http://icct.com/role/AcquisitionsDetails", "http://icct.com/role/AcquisitionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Acquisition of Common stock", "verboseLabel": "Acquisition of Common stock" } } }, "auth_ref": [] }, "us-gaap_AdditionalPaidInCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AdditionalPaidInCapital", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Additional paid-in-capital", "documentation": "Amount 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." } } }, "auth_ref": ["r116", "r760", "r891"] }, "us-gaap_AdditionalPaidInCapitalMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AdditionalPaidInCapitalMember", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Additional Paid-In Capital", "documentation": "Excess of issue price over par or stated value of the entity's capital stock and amounts received from other transactions involving the entity's stock or stockholders." } } }, "auth_ref": ["r448", "r449", "r450", "r615", "r805", "r806", "r807", "r870", "r895"] }, "icct_AdditionsToCapitalizedSoftware": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "AdditionsToCapitalizedSoftware", "crdr": "debit", "presentation": 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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": ["r12", "r62", "r66"] }, "icct_AnnuaSalarylBonus": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "AnnuaSalarylBonus", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Annual bonus" } } }, "auth_ref": [] }, "icct_AnnualCustomerAttritionRate": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "AnnualCustomerAttritionRate", "presentation": ["http://icct.com/role/AcquisitionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Annual customer attrition rate" } } }, "auth_ref": [] }, "icct_ArchitShahMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "ArchitShahMember", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Archit Shah [Member]" } } }, "auth_ref": [] }, "icct_ArenaBusinessSolutionsGlobalSPCIIMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "ArenaBusinessSolutionsGlobalSPCIIMember", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Arena Business Solutions Global SPC II [Member]" } } }, "auth_ref": [] }, "us-gaap_AssetAcquisitionConsiderationTransferred": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AssetAcquisitionConsiderationTransferred", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Cash portion of consideration paid to acquire Preferred Dental", "label": "[Asset Acquisition, Consideration Transferred]", "documentation": "Amount of consideration transferred in asset acquisition. Includes, but is not limited to, cash, liability incurred by acquirer, and equity interest issued by acquirer." } } }, "auth_ref": ["r755", "r867", "r868", "r869"] }, "icct_AssetAcquisitionOfPreferredDentalServices": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "AssetAcquisitionOfPreferredDentalServices", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Asset acquisition of Preferred Dental Services" } } }, "auth_ref": [] }, "us-gaap_AssetAcquisitionTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AssetAcquisitionTextBlock", "presentation": ["http://icct.com/role/ACQUISITIONS"], "lang": { "en-us": { "role": { "verboseLabel": "ACQUISITIONS", "label": "Asset Acquisition [Text Block]", "documentation": "The entire disclosure for asset acquisition." } } }, "auth_ref": ["r866"] }, "us-gaap_Assets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "Assets", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "TOTAL ASSETS", "documentation": "Sum of the carrying amounts as of the balance sheet date of all assets that are recognized. 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Assets are probable future economic benefits obtained or controlled by an entity as a result of past transactions or events." } } }, "auth_ref": ["r189", "r203", "r225", "r331", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r477", "r481", "r496", "r760", "r830", "r831", "r878"] }, "us-gaap_AssetsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AssetsNet", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationsDetails"], "lang": { "en-us": { "role": { "label": "Net assets acquired", "documentation": "Amount of net assets (liabilities)." } } }, "auth_ref": ["r15"] }, "us-gaap_AssetsSoldUnderAgreementsToRepurchaseAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AssetsSoldUnderAgreementsToRepurchaseAxis", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Securities or Other Assets Sold under Agreements to Repurchase [Axis]", "documentation": "Information by securities or other assets sold under repurchase agreements. Repurchase agreements are agreements under which the transferor (repo party) transfers a security to a transferee (repo counterparty or reverse party) in exchange for cash and concurrently agrees to reacquire that security at a future date for an amount equal to the cash exchanged plus a stipulated interest factor." } } }, "auth_ref": ["r227"] }, "us-gaap_AssetsSoldUnderAgreementsToRepurchaseTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "AssetsSoldUnderAgreementsToRepurchaseTypeDomain", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "This is the type of such assets (for example, US Treasury Obligations, US Government agency obligations and loans, and so forth). This item may be presented as an element in the table that is disclosed when the carrying amount (or market value, if higher than the carrying amount) of securities or other assets sold under repurchase agreements exceed 10 percent of total assets, as of the most recent balance sheet date." } } }, "auth_ref": ["r227"] }, "icct_AugustTwentyTwentyOneMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "AugustTwentyTwentyOneMember", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "August 2021 [Member]" } } }, "auth_ref": [] }, "icct_AugustTwoThousandAndTwentyThreeMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "AugustTwoThousandAndTwentyThreeMember", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "August 2023 [Member]" } } }, "auth_ref": [] }, "us-gaap_AwardDateAxis": { "xbrltype": 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"r441", "r442", "r443", "r444", "r445", "r446", "r447"] }, "icct_BadDebtExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "BadDebtExpense", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Bad debt expense" } } }, "auth_ref": [] }, "icct_BalanceAvailable": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "BalanceAvailable", "crdr": "credit", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Balance available" } } }, "auth_ref": [] }, "icct_BalancesAsPreviouslyReportedAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "BalancesAsPreviouslyReportedAmount", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { 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share or earnings per unit, which is commonly presented in initial public offerings based on the terms of the offering." } } }, "auth_ref": ["r107", "r522"] }, "us-gaap_BasisOfAccountingPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "BasisOfAccountingPolicyPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Basis of Presentation", "documentation": "Disclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS)." } } }, "auth_ref": [] }, "icct_BeneficialConversionFeaturesAndWarrantspolicttextblock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "BeneficialConversionFeaturesAndWarrantspolicttextblock", "presentation": 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The disclosure may include leverage buyout transactions (as applicable)." } } }, "auth_ref": ["r152", "r475"] }, "us-gaap_BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles", "crdr": "debit", "presentation": [

"http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Acquired technology, net", "documentation": "The amount of identifiable intangible assets recognized as of the acquisition date." } } }, "auth_ref": ["r86", "r87"] }, "us-gaap_BusinessCombinationsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "BusinessCombinationsAbstract", "lang": { "en-us": { "role": { "label": "ACQUISITIONS" } } }, "auth_ref": [] }, "us-gaap_BusinessCombinationsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "BusinessCombinationsPolicy", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Business Combinations", "documentation": "Disclosure of accounting policy for completed business combinations (purchase method, acquisition method or combination of entities under common control). 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": ["r83"] }, "icct_CapitalStockAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "CapitalStockAuthorized", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Capital stock Authorized" } } }, "auth_ref": [] }, "us-gaap_CapitalizedComputerSoftwareAdditions": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CapitalizedComputerSoftwareAdditions", "crdr": "debit", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Capitalized Computer Software", "documentation": "Additions made to capitalized computer software costs during the period." } } }, "auth_ref": ["r63"] }, "us-gaap_CapitalizedComputerSoftwareNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CapitalizedComputerSoftwareNet", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Software development costs, net", "documentation": "The carrying amount of capitalized computer software costs net of accumulated amortization as of the balance sheet date." } } }, "auth_ref": ["r735"] }, "icct_CapitalizedSoftwareMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "CapitalizedSoftwareMember", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails2", "http://icct.com/role/IntangibleAssetsAndGoodwillDetails"], "lang": { "en-us": { "role": { "label": "Capitalized Software [Member]" } } }, "auth_ref": [] }, "us-gaap_Cash": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "Cash", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationsDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Cash", "label": "[Cash 1]", "documentation": "Amount 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." } } }, "auth_ref": ["r172", "r576", "r626", "r655", "r760", "r773", "r790"] }, "icct_CashBondFee": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "CashBondFee", "crdr": "credit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Cash bond" } } }, "auth_ref": [] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets", "http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Cash", "periodStartLabel": "CASH AT BEGINNING OF THE YEAR", "periodEndLabel": "CASH AT END OF THE YEAR", "documentation": "Amount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for 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." } } }, "auth_ref": ["r47", "r129", "r221"] }, "us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "NET CHANGE IN CASH", "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": ["r5", "r129"] }, "us-gaap_CashEquivalentsAtCarryingValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CashEquivalentsAtCarryingValue", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails1"], "lang": { "en-us": { "role": { "label": "Cash - FGMC trust (net of redemptions)", "documentation": "Amount of 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. Excludes cash and cash equivalents within disposal group and discontinued operation." } } }, "auth_ref": ["r790", "r887"] }, "us-gaap_CashFDICInsuredAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CashFDICInsuredAmount", "crdr": "debit", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Fdic Insured Limit", "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": [] }, "us-gaap_CashMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CashMember", "presentation": ["http://icct.com/role/BusinessCombinationsDetails"], "lang": { "en-us": { "role": { "label": "Cash [Member]", "documentation": "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." } } }, "auth_ref": ["r191"] }, "icct_CashPaidMeasurementOfLeaseLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "CashPaidMeasurementOfLeaseLiabilities", "crdr": "credit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Cash Paid Measurement Of Lease Liabilities" } } }, "auth_ref": [] }, "icct_CashPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "CashPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "verboseLabel": "Cash", "label": "[Cash]" } } }, "auth_ref": [] }, "icct_ChairOfACommitteeMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "ChairOfACommitteeMember", "presentation": 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"http://icct.com/role/BusinessCombinationsDetails", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Share of stock differentiated by the voting rights the holder receives. Examples include, but are not limited to, common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock." } } }, "auth_ref": ["r185", "r199", "r200", "r201", "r225", "r247", "r248", "r255", "r256", "r259", "r260", "r331", "r362", "r364", "r365", "r366", "r369", "r370", "r400", "r401", "r404", "r407", "r415", "r496", "r604", "r605", "r606", "r607", "r615", "r616", "r617", "r618", "r619", "r620", "r621", "r622", "r623", "r624", "r625", "r627", "r647", "r670", "r691", "r723", "r724", "r725", "r726", "r727", "r777", "r802", "r809"] }, "us-gaap_ClassOfWarrantOrRightAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ClassOfWarrantOrRightAxis", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative", "http://icct.com/role/StockholdersEquityDetails2", "http://icct.com/role/StockholdersEquityDetails3", "http://icct.com/role/StockholdersEquityDetails4"], "lang": { "en-us": { "role": { "label": "Class of Warrant or Right [Axis]", "documentation": "Information by type of warrant or right issued." } } }, "auth_ref": ["r76"] }, "us-gaap_ClassOfWarrantOrRightDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ClassOfWarrantOrRightDomain", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative", "http://icct.com/role/StockholdersEquityDetails2", "http://icct.com/role/StockholdersEquityDetails3", "http://icct.com/role/StockholdersEquityDetails4"], "lang": { "en-us": { "role": { "documentation": "Name of the class or type of warrant or right outstanding. Warrants and rights represent 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." } } }, "auth_ref": [] }, "us-gaap_ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ClassOfWarrantOrRightExercisePriceOfWarrantsOrRights1", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails2", "http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Strike Price", "verboseLabel": "Exercise price", "documentation": "Exercise price per share or per unit of warrants or rights outstanding." } } }, "auth_ref": ["r416"] }, "us-gaap_ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ClassOfWarrantOrRightNumberOfSecuritiesCalledByWarrantsOrRights", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails2"], "lang": { "en-us": { "role": { "label": "Number of Warrants", "documentation": "Number 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." } } }, "auth_ref": ["r416"] }, "us-gaap_ClassOfWarrantOrRightOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ClassOfWarrantOrRightOutstanding", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Outstanding warrants", "documentation": "Number of warrants or rights outstanding." } } }, "auth_ref": [] }, "icct_ClosingPrice": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "ClosingPrice", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Closing price" } } }, "auth_ref": [] }, "us-gaap_CollateralAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CollateralAxis", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Collateral Held [Axis]", "documentation": "Information by category of collateral or no collateral, from lender's perspective." } } }, "auth_ref": ["r745"] }, "us-gaap_CollateralDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CollateralDomain", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "documentation": "Category of collateral or no collateral, from lender's perspective." } } }, "auth_ref": [] }, "us-gaap_CommitmentsAndContingencies": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CommitmentsAndContingencies", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label":

"Commitments and Contingencies (Note 11)", "documentation": "Represents the caption on the face of the balance sheet to indicate that the entity has entered into (1) purchase or supply arrangements that will require expending a portion of its resources to meet the terms thereof, and (2) is exposed to potential losses or, less frequently, gains, arising from (a) possible claims against a company's resources due to future performance under contract terms, and (b) possible losses or likely gains from uncertainties that will ultimately be resolved when one or more future events that are deemed likely to occur do occur or fail to occur." } } }, "auth_ref": ["r39", "r102", "r575", "r646"] }, "us-gaap_CommitmentsAndContingenciesDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CommitmentsAndContingenciesDisclosureAbstract", "lang": { "en-us": { "role": { "label": "COMMITMENTS AND CONTINGENCIES" } } }, "auth_ref": [] }, 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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." } } }, "auth_ref": ["r115"] }, "us-gaap_CommonStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CommonStockSharesOutstanding", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails", "http://icct.com/role/CondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Common Stock, shares outstanding", "verboseLabel": "Common stock of FGMC outstanding prior to business combination shares", "documentation": "Number of shares of common stock outstanding. Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r20", "r115", "r647", "r667", "r895", "r896"] }, "icct_CommonStockTerm": { "xbrltype": "durationItemType", "nsuri": "http://icct.com/20240331", "localname": "CommonStockTerm", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Common Stock Term" } } }, "auth_ref": [] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CommonStockValue", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Common Stock par value $0.0001; 100,000,000 shares authorized; Issued and Outstanding: 10,068,477 as of December 31, 2023 and 6,076,078 as of December 31, 2022", "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": ["r115", "r578", "r760"] }, "icct_CommonStockWarrants": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "CommonStockWarrants", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Common Stock Warrants" } } }, "auth_ref": [] }, "icct_CompensationDescription": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "CompensationDescription", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Compensation Description" } } }, "auth_ref": [] }, "us-gaap_CompensationRelatedCostsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CompensationRelatedCostsPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Stock-Based Compensation", "documentation": "Disclosure of accounting policy for salaries, bonuses, incentive awards, postretirement and postemployment benefits granted to employees, including equity-based arrangements; discloses methodologies for measurement, and the bases for recognizing related assets and liabilities and recognizing and reporting compensation expense." } } }, "auth_ref": ["r78"] }, "us-gaap_ComputerEquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ComputerEquipmentMember", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Computer Equipment [Member]", "documentation": "Long lived, depreciable assets that are used in the creation, maintenance and utilization of information systems." } } }, "auth_ref": [] }, "icct_ComputerSoftwareMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "ComputerSoftwareMember", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails", "http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "computer software [Member]", "verboseLabel": "Computer Software [Member]" } } }, "auth_ref": [] }, "us-gaap_ConcentrationRiskBenchmarkDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConcentrationRiskBenchmarkDomain", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "The denominator in a calculation of a disclosed concentration risk percentage." } } }, "auth_ref": ["r55", "r56", "r95", "r96", "r292", "r731"] }, "us-gaap_ConcentrationRiskByBenchmarkAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConcentrationRiskByBenchmarkAxis", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration Risk Benchmark [Axis]", "documentation": "Information by benchmark of concentration risk." } } }, "auth_ref": ["r55", "r56", "r95", "r96", "r292", "r600", "r731"] }, "us-gaap_ConcentrationRiskByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConcentrationRiskByTypeAxis", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration Risk Type [Axis]", "documentation": "Information by type of concentration risk, for example, but not limited to, asset, liability, net assets, geographic, customer, employees, supplier, lender." } } }, "auth_ref": ["r55", "r56", "r95", "r96", "r292", "r731", "r782"] }, "us-gaap_ConcentrationRiskDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConcentrationRiskDisclosureTextBlock", "presentation": ["http://icct.com/role/ConcentrationOfCreditRisk"], "lang": { "en-us": { "role": { "verboseLabel": "CONCENTRATION OF CREDIT RISK", "label": "Concentration Risk Disclosure [Text Block]", "documentation": "The entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date." } } }, "auth_ref": ["r133"] }, "icct_ConcentrationRiskPercentage": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "ConcentrationRiskPercentage", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Concentration Risk, Percentage" } } }, "auth_ref": [] }, "icct_ConcentrationRiskPercentages": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "ConcentrationRiskPercentages", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Concentration Risk, Percentage", "label": "[Concentration Risk, Percentage]" } } }, "auth_ref": [] }, "us-gaap_ConcentrationRiskTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConcentrationRiskTypeDomain", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "For an entity that discloses a concentration risk as a percentage of some financial balance or benchmark, identifies the type (for example, asset, liability, net assets, geographic, customer, employees, supplier, lender) of the concentration." } } }, "auth_ref": ["r55", "r56", "r95", "r96", "r292", "r731"] }, "icct_ConversionOfAccountPayableInAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionOfAccountPayableInAmount", "crdr": "credit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Conversion of account payable in amount" } } }, "auth_ref": [] }, "icct_ConversionOfConvertibleDebtIntoCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionOfConvertibleDebtIntoCommonStock", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Conversion of convertible debt into common stock", "label": "[Conversion of convertible debt into common stock]" } } }, "auth_ref": [] }, "icct_ConversionOfSeriesAPreferredStockToCommonStockAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionOfSeriesAPreferredStockToCommonStockAmount", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Conversion of Series A Preferred Stock to Common Stock, amount" } } }, "auth_ref": [] }, "icct_ConversionOfSeriesAPreferredStockToCommonStockShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionOfSeriesAPreferredStockToCommonStockShares", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Conversion of Series A Preferred Stock to Common Stock, shares" } } }, "auth_ref": [] }, "us-gaap_ConversionOfStockAmountIssued1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConversionOfStockAmountIssued1", "crdr": "credit", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Shares of common stock on the conversion of debt", "verboseLabel": "Shares of common stock on the conversion of debt", "documentation": "The value of the financial instrument issued [noncash or part noncash] in the conversion of stock. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": ["r49", "r50", "r51"] }, "us-gaap_ConversionOfStockSharesConverted1": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConversionOfStockSharesConverted1", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Shares of common stock on the conversion of debt", "label": "[Conversion of Stock, Shares Converted]", "terseLabel": "Convertible shares of Common Stock", "documentation": "The number of shares converted in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": ["r49", "r50", "r51"] }, "us-gaap_ConversionOfStockSharesIssued1": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ConversionOfStockSharesIssued1", "presentation": ["http://icct.com/role/AcquisitionsDetailsNarrative", "http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://icct.com/role/ForwardPurchaseAgreementDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Commitment Shares issued", "verboseLabel": "Shares issued", "terseLabel": "Number of shares issued", "documentation": "The number of new shares issued in the conversion of stock in a noncash (or part noncash) transaction. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. \"Part noncash\" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": ["r49", "r50", "r51"] }, "icct_ConversionPrice": { "xbrltype": "perShareItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionPrice", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Conversion price" } } }, "auth_ref": [] }, "icct_ConversionRates": { "xbrltype": "perShareItemType", "nsuri": "http://icct.com/20240331", "localname": "ConversionRates", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Conversion rates" } } }, "auth_ref": [] }, "icct_ConvertibleNoteEightMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": 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[Member]", "documentation": "Debt that places a lender in a lien position behind debt having a higher priority of repayment in liquidation of the entity's assets which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder." } } }, "auth_ref": ["r143"] }, "icct_ConvertibleSubordinatedDebtOneMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "ConvertibleSubordinatedDebtOneMember", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Convertible Promissory Note One" } } }, "auth_ref": [] }, "us-gaap_CostMaintenance": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CostMaintenance", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Maintaining Minimum Cash Balance", "documentation": 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This excludes costs incurred during the reporting period related to financial services rendered and other revenue generating activities." } } }, "auth_ref": ["r123", "r556"] }, "dei_CoverAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "CoverAbstract", "lang": { "en-us": { "role": { "label": "Cover [Abstract]", "documentation": "Cover page." } } }, "auth_ref": [] }, "icct_CumulativeAdjustmentsTaxes": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "CumulativeAdjustmentsTaxes", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "Cumulative adjustments" } } }, "auth_ref": [] }, "us-gaap_CustomerAdvancesCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "CustomerAdvancesCurrent", "crdr": "credit", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": 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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." } } }, "auth_ref": ["r142", "r223", "r371", "r377", "r378", "r379", "r380", "r381", "r382", "r387", "r394", "r395", "r397"] }, "us-gaap_DebtInstrumentAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DebtInstrumentAxis", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Debt Instrument [Axis]", "documentation": "Information by type of debt instrument, including, but not limited to, draws against credit facilities." } } }, "auth_ref": ["r30", "r111", "r112", "r158", "r159", "r228", "r372", "r373", "r374", "r375", "r376", "r378", "r383", "r384", "r385", "r386", "r388", "r389", "r390", "r391", "r392", "r393", "r504", "r748", "r749", "r750", "r751", "r752", "r803"] }, "icct_DebtInstrumentConvertibleAggregatePrincipalAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "DebtInstrumentConvertibleAggregatePrincipalAmount", "crdr": "credit", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Convertible notes aggregate principal amount" } } }, "auth_ref": [] }, "icct_DebtInstrumentConvertibleConversionPrice": { "xbrltype": "perShareItemType", "nsuri": "http://icct.com/20240331", "localname": "DebtInstrumentConvertibleConversionPrice", 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This element applies to public companies only." } } }, "auth_ref": ["r73"] }, "icct_DebtInstrumentExtendedDate": { "xbrltype": "dateItemType", "nsuri": "http://icct.com/20240331", "localname": "DebtInstrumentExtendedDate", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Extended date" } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentInterestRateDuringPeriod": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DebtInstrumentInterestRateDuringPeriod", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Interest Rate", "documentation": "The average effective interest rate during the reporting period." } } }, "auth_ref": ["r37", "r99", "r390"] }, "icct_DebtInstrumentInterestRatePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://icct.com/20240331", "localname": "DebtInstrumentInterestRatePerShare", "presentation": 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distinguishes it from other debt instruments or borrowings, including draws against credit facilities." } } }, "auth_ref": ["r38", "r228", "r372", "r373", "r374", "r375", "r376", "r378", "r383", "r384", "r385", "r386", "r388", "r389", "r390", "r391", "r392", "r393", "r504", "r748", "r749", "r750", "r751", "r752", "r803"] }, "us-gaap_DebtInstrumentPeriodicPaymentPrincipal": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DebtInstrumentPeriodicPaymentPrincipal", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Principal Amount", "documentation": "Amount of the required periodic payments applied to principal." } } }, "auth_ref": ["r38"] }, "us-gaap_DebtInstrumentTerm": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DebtInstrumentTerm", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Maturity date", "documentation": "Period 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." } } }, "auth_ref": [] }, "us-gaap_DebtInstrumentUnamortizedDiscount": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DebtInstrumentUnamortizedDiscount", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetails", "http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Unamortized debt discounts", "negatedLabel": "Unamortized debt discounts", "verboseLabel": "Unamortized debt discounts", "documentation": "Amount, after accumulated amortization, of debt discount." } } }, "auth_ref": ["r98", "r101", "r833"] }, "icct_DebtInstrumentValueInExcessOfPrincipal": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": 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credit loss for debt security measured at amortized cost (held-to-maturity)." } } }, "auth_ref": ["r315", "r336", "r339", "r341"] }, "icct_DebtWarrantNumberOfShareBlackScholes": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "DebtWarrantNumberOfShareBlackScholes", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Value of warrant number of share" } } }, "auth_ref": [] }, "icct_DecemberTwentyTwentyTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "DecemberTwentyTwentyTwoMember", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "December 2022 [Member]" } } }, "auth_ref": [] }, "us-gaap_DeferredRevenue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DeferredRevenue", "crdr": "credit", "presentation": ["http://icct.com/role/BusinessCombinationsDetails", "http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Deferred revenue", "verboseLabel": "Deferred revenue", "documentation": "Amount of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable." } } }, "auth_ref": ["r791"] }, "us-gaap_DeferredTaxAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DeferredTaxAssetsGross", "crdr": "debit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "Net Deferred Tax Asset", "documentation": "Amount before allocation of valuation allowances of deferred tax asset attributable to deductible temporary differences and carryforwards." } } }, "auth_ref": ["r460"] }, "us-gaap_DeferredTaxAssetsNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", 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"documentation": "The 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." } } }, "auth_ref": ["r12", "r70"] }, "us-gaap_DepreciationAndAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DepreciationAndAmortization", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Depreciation and amortization", "documentation": "The 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." } } }, "auth_ref": ["r12", "r70"] }, "us-gaap_DepreciationExpenseOnReclassifiedAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DepreciationExpenseOnReclassifiedAssets", "crdr": "debit", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Depreciation expense", "label": "[Depreciation Expense on Reclassified Assets]", "documentation": "For the asset that is reclassified back to held and use from held-for-sale, the depreciation expense recognized when the asset is reclassified. This represents the difference between the carrying value at the time the decision to reclassify is made and the carrying amount that the asset would have had if it had never been classified as held for sale (including consideration of depreciation expense)." } } }, "auth_ref": ["r68", "r69"] }, "us-gaap_DerivativeLiabilities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DerivativeLiabilities", "crdr": "credit", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Derivate liability", "documentation": "Fair value, after the effects of master netting arrangements, of a financial liability or contract with one or more underlyings, notional amount or payment provision or both, and the contract can be net settled by means outside the contract or delivery of an asset. Includes liabilities not subject to a master netting arrangement and not elected to be offset." } } }, "auth_ref": ["r204", "r205", "r495", "r628", "r629", "r630", "r632", "r633", "r634", "r635", "r637", "r638", "r662", "r664", "r665", "r708", "r709", "r710", "r711", "r712", "r713", "r714", "r738", "r890"] }, "icct_DerivativeLiabilityWarrantAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "DerivativeLiabilityWarrantAgreementMember", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Warrant Agreement [Member]" } } }, "auth_ref": [] }, "us-gaap_DerivativesReportingOfDerivativeActivity": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DerivativesReportingOfDerivativeActivity", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Accounting for Derivative Instruments", "documentation": "Disclosure of accounting policy for derivatives entered into for trading purposes and those entered into for purposes other than trading including where and when derivative financial instruments and derivative commodity instruments and their related gains or losses are reported in the entity's statements of financial position, cash flows, and results of operations." } } }, "auth_ref": ["r93"] }, "icct_DescriptionOfAssetAcquired": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfAssetAcquired", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of asset acquired" } } }, "auth_ref": [] }, "icct_DescriptionOfConvertedSharesOfCommonStock": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfConvertedSharesOfCommonStock", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of converted shares of common stock" } } }, "auth_ref": [] }, "icct_DescriptionOfConvertibleSecuredPromissoryNote": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfConvertibleSecuredPromissoryNote", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Convertible Secured Promissory Note, Description" } } }, "auth_ref": [] }, "icct_DescriptionOfEquity": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfEquity", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of equity" } } }, "auth_ref": [] }, "us-gaap_DescriptionOfLesseeLeasingArrangementsOperatingLeases": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DescriptionOfLesseeLeasingArrangementsOperatingLeases", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Lease Agreement Description", "documentation": "A general description of the nature of the existing leasing arrangements of a lessee for all operating leases including, but not limited to: (1) rental escalation clauses; (2) renewal or purchase options; (3) guarantees or indemnities, if any, (4) restrictions imposed by lease arrangements; (5) unusual provisions or conditions; (6) contingent rentals, if any; and (7) lease expiration dates." } } }, "auth_ref": ["r166", "r167"] }, "icct_DescriptionOfLoanAgreement": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfLoanAgreement", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of Loan agreement" } } }, "auth_ref": [] }, "icct_DescriptionOfMaturityRenegotiated": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfMaturityRenegotiated", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of Maturity renegotiated" } } }, "auth_ref": [] }, "icct_DescriptionOfNoteIssued": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionOfNoteIssued", "presentation": ["http://icct.com/role/BusinessCombinationsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description of note issued to the Seller" } } }, "auth_ref": [] }, "icct_DescriptionRelatedToConvertiblePromissoryNote": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionRelatedToConvertiblePromissoryNote", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Description related to convertible promissory note" } } }, "auth_ref": [] }, "icct_DescriptionRelatedToNotesIssue": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DescriptionRelatedToNotesIssue", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Notes Description" } } }, "auth_ref": [] }, "icct_DiscountRate": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "DiscountRate", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Discount rate", "label": "[Discount rate]" } } }, "auth_ref": [] }, "us-gaap_Dividends": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "Dividends", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Dividend expense", "documentation": "Amount of paid and unpaid cash, stock, and paid-in-kind (PIK) dividends declared, for example, but not limited to, common and preferred stock." } } }, "auth_ref": ["r9", "r147"] }, "us-gaap_DividendsCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DividendsCommonStock", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited", "http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Dividends to common stockholders", "label": "[Dividends, Common Stock]", "verboseLabel": "Dividends to Common Stockholders", "documentation": "Amount of paid and unpaid common stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK)." } } }, "auth_ref": ["r9", "r147"] }, "us-gaap_DividendsPreferredStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "DividendsPreferredStock", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Preferred dividends", "label": "[Dividends, Preferred Stock]", "documentation": "Amount of paid and unpaid preferred stock dividends declared with the form of settlement in cash, stock and payment-in-kind (PIK)." } } }, "auth_ref": ["r9", "r147"] }, "dei_DocumentType": { "xbrltype": "submissionTypeItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "DocumentType", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Document Type", "documentation": "The 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'." } } }, "auth_ref": [] }, "icct_DueDate": { "xbrltype": "dateItemType", "nsuri": "http://icct.com/20240331", "localname": "DueDate", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Due date" } } }, "auth_ref": [] }, "icct_DueDatesDescription": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DueDatesDescription", "presentation": ["http://icct.com/role/NotesPayableDetails", "http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Due dates", "verboseLabel": "Due dates" } } }, "auth_ref": [] }, "icct_DueDatesDescriptions": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "DueDatesDescriptions", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Due date", "label": "[Due date]" } } }, "auth_ref": [] }, "icct_DueFromOfficersOrStockholdersOrRelatedPartyCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "DueFromOfficersOrStockholdersOrRelatedPartyCurrent", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails1"], "lang": { "en-us": { "role": { "label": "Gross proceeds" } } }, "auth_ref": [] }, "icct_DueOfAccruedInterest": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "DueOfAccruedInterest", "crdr": "credit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Accrued interest due" } } }, "auth_ref": [] }, "us-gaap_EarningsPerSharePolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EarningsPerSharePolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Net 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": ["r53", "r54"] }, "icct_EarningsPerSharesBasicAndDiluted": { "xbrltype": "perShareItemType", "nsuri": "http://icct.com/20240331", "localname": "EarningsPerSharesBasicAndDiluted", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Net loss per share available to common stockholders, basic and diluted" } } }, "auth_ref": [] }, "icct_EffectOfMergerNetOfTransactions": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "EffectOfMergerNetOfTransactions", "crdr": "debit", "presentation": 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"role": { "label": "Change in valuation allowance including the effect of the rate change", "documentation": "Percentage 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 changes in the valuation allowance for deferred tax assets." } } }, "auth_ref": ["r862", "r865"] }, "us-gaap_EffectiveIncomeTaxRateReconciliationOtherReconcilingItemsPercentAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EffectiveIncomeTaxRateReconciliationOtherReconcilingItemsPercentAbstract", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "Reconciliation of the effective income tax rate to the federal statutory rate:" } } }, "auth_ref": [] }, "us-gaap_EffectiveIncomeTaxRateReconciliationStateAndLocalIncomeTaxes": { 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Stock Warrants Outstanding [Member]" } } }, "auth_ref": [] }, "us-gaap_EmissionCreditsOrAllowancesPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EmissionCreditsOrAllowancesPolicy", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Allowance for Credit Losses", "documentation": "Disclosure of accounting policy for emission credits or allowances. Such accounting policy has generally been based on an inventory or intangible asset model." } } }, "auth_ref": ["r0"] }, "dei_EntityAddressAddressLine1": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityAddressAddressLine1", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 1", "documentation": "Address Line 1 such as Attn, Building Name, Street Name" } } }, "auth_ref": [] }, "dei_EntityAddressAddressLine2": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityAddressAddressLine2", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Address Line 2", "documentation": "Address Line 2 such as Street or Suite number" } } }, "auth_ref": [] }, "dei_EntityAddressCityOrTown": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityAddressCityOrTown", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address City Or Town", "documentation": "Name of the City or Town" } } }, "auth_ref": [] }, "dei_EntityAddressPostalZipCode": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityAddressPostalZipCode", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address Postal Zip Code", "documentation": "Code for the postal or zip code" } } }, "auth_ref": [] }, "dei_EntityAddressStateOrProvince": { "xbrltype": "stateOrProvinceItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityAddressStateOrProvince", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Address State Or Province", "documentation": "Name of the state or province." } } }, "auth_ref": [] }, "dei_EntityCentralIndexKey": { "xbrltype": "centralIndexKeyItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityCentralIndexKey", "presentation": ["http://icct.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": ["r774"] }, "dei_EntityEmergingGrowthCompany": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityEmergingGrowthCompany", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Emerging Growth Company", "documentation": "Indicate if registrant meets the emerging growth company criteria." } } }, "auth_ref": ["r774"] }, "dei_EntityExTransitionPeriod": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityExTransitionPeriod", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Ex 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": ["r775"] }, "dei_EntityFilerCategory": { "xbrltype": "filerCategoryItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityFilerCategory", "presentation": ["http://icct.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": ["r774"] }, "dei_EntityIncorporationStateCountryCode": { "xbrltype": "edgarStateCountryItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityIncorporationStateCountryCode", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Incorporation State Country Code", "documentation": "Two-character EDGAR code representing the state or country of incorporation." } } }, "auth_ref": [] }, "dei_EntityRegistrantName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityRegistrantName", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Registrant Name", "documentation": "The exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC." } } }, "auth_ref": ["r774"] }, "dei_EntitySmallBusiness": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntitySmallBusiness", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Small Business", "documentation": "Indicates that the company is a Smaller Reporting Company (SRC)." } } }, "auth_ref": ["r774"] }, "dei_EntityTaxIdentificationNumber": { "xbrltype": "employerIdItemType", "nsuri": "http://xbrl.sec.gov/dei/2023", "localname": "EntityTaxIdentificationNumber", "presentation": ["http://icct.com/role/Cover"], "lang": { "en-us": { "role": { "label": "Entity Tax Identification Number", "documentation": "The Tax Identification Number (TIN), also known as an Employer Identification Number (EIN), is a unique 9-digit value assigned by the IRS." } } }, "auth_ref": ["r774"] }, "us-gaap_EquipmentMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EquipmentMember", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Equipment [Member]", "documentation": "Tangible personal property used to produce goods and services." } } }, "auth_ref": [] }, "us-gaap_EquityAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EquityAbstract", "lang": { "en-us": { "role": { "label": "COMMON AND PREFERRED STOCK" } } }, "auth_ref": [] }, "us-gaap_EquityComponentDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EquityComponentDomain", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "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": ["r20", "r186", "r209", "r210", "r211", "r229", "r230", "r231", "r233", "r241", "r243", "r258", "r332", "r335", "r417", "r448", "r449", "r450", "r465", "r466", "r483", "r484", "r485", "r486", "r487", "r488", "r492", "r497", "r498", "r499", "r500", "r501", "r502", "r513", "r590", "r591", "r592", "r615", "r691"] }, "us-gaap_EquityFairValueAdjustment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "EquityFairValueAdjustment", "crdr": "credit", "presentation": [

"http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Annual equity grant", "documentation": "Amount of addition (reduction) to the amount at which an instrument classified in shareholders' equity could be incurred (settled) in a current transaction between willing parties." } } }, "auth_ref": [] }, "icct_EquityLineofCreditMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "EquityLineofCreditMember", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Equity Lineof Credit [Member]" } } }, "auth_ref": [] }, "icct_EstimatedFiniteLivedIntangibleAssetUsefulLife": { "xbrltype": "durationItemType", "nsuri": "http://icct.com/20240331", "localname": "EstimatedFiniteLivedIntangibleAssetUsefulLife", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": 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Disclosures include, but are not limited to, how an entity that manages a group of financial assets and liabilities on the basis of its net exposure measures the fair value of those assets and liabilities." } } }, "auth_ref": [] }, "us-gaap_FairValueOfAssetsAcquired": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FairValueOfAssetsAcquired", "crdr": "debit", "presentation": ["http://icct.com/role/AcquisitionsDetails"], "lang": { "en-us": { "role": { "label": "Acquisition of Total assets acquired", "documentation": "The fair value of assets acquired in noncash investing or financing activities." } } }, "auth_ref": ["r49", "r50", "r51"] }, "icct_FgmcSponsorShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "FgmcSponsorShares", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails"], "lang": { "en-us": { "role": { "label": "FGMC sponsor shares" } } }, "auth_ref": [] }, 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Agreement Payment", "documentation": "Amount of cash outflow for principal payment on finance lease." } } }, "auth_ref": ["r508", "r511"] }, "us-gaap_FinanceLeaseRightOfUseAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FinanceLeaseRightOfUseAsset", "crdr": "debit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "negatedLabel": "ROU lease asset", "label": "[Finance Lease, Right-of-Use Asset, after Accumulated Amortization]", "documentation": "Amount, after accumulated amortization, of right-of-use asset from finance lease." } } }, "auth_ref": ["r506"] }, "us-gaap_FinancialInstrumentAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FinancialInstrumentAxis", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Financial Instrument 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Excludes financing receivable covered under loss sharing agreement." } } }, "auth_ref": ["r299", "r300", "r776"] }, "us-gaap_FinancingReceivableUnamortizedLoanFeeCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FinancingReceivableUnamortizedLoanFeeCost", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetails", "http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "unamortized financing costs", "negatedLabel": "unamortized financing costs", "verboseLabel": "unamortized financing costs", "documentation": "Amount of unamortized loan commitment, origination, and other costs (fees) on financing receivable recognized as adjustment to yield. Excludes financing receivable covered under loss sharing agreement." } } }, "auth_ref": ["r299", "r300", "r776"] }, "us-gaap_FiniteLivedCustomerRelationshipsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedCustomerRelationshipsGross", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationsDetails", "http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Customer relationships, net", "verboseLabel": "Customer relationships", "documentation": "Gross carrying amount before accumulated amortization as of the balance sheet date to an asset acquired in a business combination representing a favorable existing relationship with customers having a finite beneficial life." } } }, "auth_ref": ["r137"] }, "icct_FiniteLivedIntangibleAssetNetCarryingAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "FiniteLivedIntangibleAssetNetCarryingAmount", "crdr": "debit", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetails"], "lang": { "en-us": { "role": { "label": "Net carrying amount" } } }, "auth_ref": [] }, "us-gaap_FiniteLivedIntangibleAssetsAccumulatedAmortization": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsAccumulatedAmortization", "crdr": "credit", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetails"], "lang": { "en-us": { "role": { "label": "Accumulated amortization", "documentation": "Accumulated amount of amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }, "auth_ref": ["r195", "r354"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseNextTwelveMonths", "crdr": "debit", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails3"], "lang": { "en-us": { "role": { "label": "2024", "documentation": "Amount 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)." } } }, "auth_ref": ["r138"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearFour": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearFour", "crdr": "debit", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails3"], "lang": { "en-us": { "role": { "label": "2027", "documentation": "Amount of amortization for assets, excluding financial assets and goodwill, lacking physical substance with finite life expected to be recognized 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)." } } }, "auth_ref": ["r138"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearThree": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearThree", "crdr": "debit", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails3"], "lang": { "en-us": { "role": { "label": "2026", "documentation": "Amount 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)." } } }, "auth_ref": ["r138"] }, "us-gaap_FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsAmortizationExpenseYearTwo", "crdr": "debit", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails3"], "lang": { "en-us": { "role": { "label": "2025", "documentation": "Amount 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)." } } }, "auth_ref": ["r138"] }, "us-gaap_FiniteLivedIntangibleAssetsByMajorClassAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsByMajorClassAxis", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails2", "http://icct.com/role/IntangibleAssetsAndGoodwillDetails", "http://icct.com/role/IntangibleAssetsAndGoodwillDetailsNarrative", "http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Finite-

Lived Intangible Assets by Major Class [Axis]", "documentation": "Information by major type or class of finite-lived intangible assets." } } }, "auth_ref": ["r351", "r353", "r354", "r355", "r557", "r558"] }, "us-gaap_FiniteLivedIntangibleAssetsGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsGross", "crdr": "debit", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetails"], "lang": { "en-us": { "role": { "label": "Gross carrying amount", "documentation": "Amount before amortization of assets, excluding financial assets and goodwill, lacking physical substance with a finite life." } } }, "auth_ref": ["r137", "r558"] }, "us-gaap_FiniteLivedIntangibleAssetsMajorClassNameDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FiniteLivedIntangibleAssetsMajorClassNameDomain", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails2", "http://icct.com/role/IntangibleAssetsAndGoodwillDetails", "http://icct.com/role/IntangibleAssetsAndGoodwillDetailsNarrative", "http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "documentation": "The major class of finite-lived intangible asset (for example, patents, trademarks, copyrights, etc.) A major class is composed of intangible assets that can be grouped together because they are similar, either by their nature or by their use in the operations of a company." } } }, "auth_ref": ["r63", "r65"] }, "us-gaap_FinitelivedIntangibleAssetsAcquired1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FinitelivedIntangibleAssetsAcquired1", "crdr": "debit", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Finite-Lived Intangible Asset", "documentation": "Amount of increase in assets, excluding financial assets, lacking physical substance with a definite life, from an acquisition." } } }, "auth_ref": ["r352"] }, "icct_FirstWarrantShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "FirstWarrantShares", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "First Warrant Shares" } } }, "auth_ref": [] }, "us-gaap_FloorBrokerageExchangeAndClearanceFees": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FloorBrokerageExchangeAndClearanceFees", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Outstanding interest and fees", "documentation": "The amount of expense during the period for floor brokerage fees paid to other broker-dealers to execute trades on their behalf, stock exchange fees, order flow fees, and clearance fees." } } }, "auth_ref": [] }, "icct_ForwardPurchaseAgreement": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ForwardPurchaseAgreement", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Forward purchase agreement" } } }, "auth_ref": [] }, "icct_ForwardPurchaseAgreementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "ForwardPurchaseAgreementAbstract", "lang": { "en-us": { "role": { "label": "FORWARD PURCHASE AGREEMENT" } } }, "auth_ref": [] }, "icct_ForwardPurchaseAgreementTaxes": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ForwardPurchaseAgreementTaxes", "crdr": "credit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "verboseLabel": "Forward purchase agreement", "label": "[Forward purchase agreement]" } } }, "auth_ref": [] }, "icct_ForwardPurchaseAgreementsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ForwardPurchaseAgreementsDisclosureTextBlock", "presentation": ["http://icct.com/role/ForwardPurchaseAgreement"], "lang": { "en-us": { "role": { "verboseLabel": "FORWARD PURCHASE AGREEMENT", "label": "[FORWARD PURCHASE AGREEMENT]" } } }, "auth_ref": [] }, "us-gaap_FurnitureAndFixturesMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "FurnitureAndFixturesMember", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Furniture And Fixtures [Member]", "documentation": "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." } } }, "auth_ref": [] }, "us-gaap_GainsLossesOnSalesOfAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GainsLossesOnSalesOfAssets", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited", "http://icct.com/role/PropertyAndEquipmentNetDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Gain on sale of assets", "verboseLabel": "Gain on sale of assets", "documentation": "Amount of gain (loss) on sale or disposal of assets utilized in financial service operations." } } }, "auth_ref": [] }, "us-gaap_GeneralAndAdministrativeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GeneralAndAdministrativeExpense", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Selling, general and administrative", "documentation": "The aggregate total of expenses of managing and administering the affairs of an entity, including affiliates of the reporting entity, which are not directly or indirectly associated with the manufacture, sale or creation of a product or product line." } } }, "auth_ref": ["r125", "r672"] }, "icct_GoingConcernAndLiquidityPolicyTextblock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "GoingConcernAndLiquidityPolicyTextblock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Going Concern and Liquidity" } } }, "auth_ref": [] }, "us-gaap_Goodwill": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "Goodwill", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets", "http://icct.com/role/IntangibleAssetsAndGoodwillDetails1"], "lang": { "en-us": { "role": { "label": "Goodwill", "periodStartLabel": "Balance, beginning", "periodEndLabel": "Balance, ending", "documentation": "Amount after accumulated impairment loss of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized." } } }, "auth_ref": ["r194", "r349", "r571", "r747", "r760", "r817", "r824"] }, "us-gaap_GoodwillAcquiredDuringPeriod": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GoodwillAcquiredDuringPeriod", "crdr": "debit", "presentation": ["http://icct.com/role/AcquisitionsDetails"], "lang": { "en-us": { "role": { "label": "Acquisition of Customer relationships", "documentation": "Amount of increase in asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized resulting from a business combination." } } }, "auth_ref": ["r350", "r747"] }, "us-gaap_GoodwillAndIntangibleAssetsDisclosureAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GoodwillAndIntangibleAssetsDisclosureAbstract", "lang": { "en-us": { "role": { "label": "INTANGIBLE ASSETS AND GOODWILL" } } }, "auth_ref": [] }, "us-gaap_GoodwillAndIntangibleAssetsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GoodwillAndIntangibleAssetsDisclosureTextBlock", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwill"], "lang": { "en-us": { "role": { "label": "GOODWILL AND OTHER INTANGIBLE ASSETS", "documentation": "The entire disclosure for goodwill and intangible assets." } } }, "auth_ref": ["r135"] }, "us-gaap_GoodwillAndIntangibleAssetsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GoodwillAndIntangibleAssetsPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "verboseLabel": "Long-Lived Assets and Goodwill", "label": "Goodwill and Intangible Assets, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for goodwill and intangible assets. This accounting policy also may address how an entity assesses and measures impairment of goodwill and intangible assets." } } }, "auth_ref": ["r16", "r61"] }, "us-gaap_GoodwillPeriodIncreaseDecrease": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GoodwillPeriodIncreaseDecrease", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillDetails1"], "lang": { "en-us": { "role": { "label": "2024 Acquisitions", "documentation": "Amount of increase (decrease) of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized." } } }, "auth_ref": ["r816"] }, "icct_GrossMarginPercentage": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "GrossMarginPercentage", "presentation": ["http://icct.com/role/AcquisitionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Gross margin percentage" } } }, "auth_ref": [] }, "us-gaap_GrossProfit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "GrossProfit", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Gross profit", "documentation": "Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity." } } }, "auth_ref": ["r122", "r225", "r265", "r278", "r283", "r286", "r331", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r496", "r741", "r830"] }, "us-gaap_ImpairmentChargeOnReclassifiedAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ImpairmentChargeOnReclassifiedAssets", "crdr": "debit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Claimed charge of damages", "documentation": "For the asset that is reclassified back to held and used from held-for-sale, the amount of impairment charge that is recognized on the reclassification date." } } }, "auth_ref": ["r67", "r69"] }, "us-gaap_ImpairmentOfIntangibleAssetsFinitelived": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ImpairmentOfIntangibleAssetsFinitelived", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited", "http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited", "http://icct.com/role/IntangibleAssetsAndGoodwillDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Impairment of intangible asset", "label": "[Impairment of Intangible Assets, Finite-Lived]", "verboseLabel": "Impairment of intangible assets", "terseLabel": "Impairment", "documentation": "The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value." } } }, "auth_ref": ["r801", "r827"] }, "icct_IncentivePlanMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "IncentivePlanMember", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Incentive Plan [Member]" } } }, "auth_ref": [] }, "us-gaap_IncomeStatementAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "IncomeStatementAbstract", "lang": { "en-us": { "role": { "label": "CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)" } } }, "auth_ref": [] }, "us-gaap_IncomeTaxDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "IncomeTaxDisclosureTextBlock", "presentation": ["http://icct.com/role/IncomeTaxes"], "lang": { "en-us": { "role": { "verboseLabel": "INCOME TAXES", "label": "Income Tax Disclosure [Text Block]", "documentation": "The entire disclosure for income taxes. Disclosures may include net deferred tax liability or asset recognized in an enterprise's statement of financial position, net change during the year in the total valuation allowance, approximate tax effect of each type of temporary difference and carryforward that gives rise to a significant portion of deferred tax liabilities and deferred tax assets, utilization of a tax carryback, and tax uncertainties information." } } }, "auth_ref": ["r226", "r452", "r457", "r458", "r463", "r467", "r470", "r471", "r472", "r609"] }, "us-gaap_IncomeTaxExpenseBenefit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "IncomeTaxExpenseBenefit", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Income taxes", "documentation": "Amount of current income tax expense (benefit) and deferred income tax expense (benefit) pertaining to continuing operations." } } }, "auth_ref": ["r171", "r182", "r242", "r243", "r269", "r455", "r468", "r588"] }, "us-gaap_IncomeTaxPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "IncomeTaxPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Income Taxes", "documentation": "Disclosure 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." } } }, "auth_ref": ["r208", "r453", "r454", "r458", "r459", "r462", "r464", "r603"] }, "icct_IncomeTaxesAbstract": { "xbrltype": "stringItemType", 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deposit liabilities." } } }, "auth_ref": ["r163"] }, "us-gaap_InterestPaidNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "InterestPaidNet", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Cash paid during the period for interest", "documentation": "Amount 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." } } }, "auth_ref": ["r216", "r219", "r220"] }, "icct_InvestmentInForwardPurchaseAgreement": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "InvestmentInForwardPurchaseAgreement", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Investment in forward purchase agreement", "label": "[Investment in forward purchase agreement]" } } }, "auth_ref": [] }, "us-gaap_InvestmentTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "InvestmentTypeAxis", "presentation": ["http://icct.com/role/BusinessCombinationsDetails", 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Liabilities are probable future sacrifices of economic benefits arising from present obligations of an entity to transfer assets or provide services to other entities in the future." } } }, "auth_ref": ["r35", "r225", "r331", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r478", "r481", "r482", "r496", "r645", "r740", "r773", "r830", "r878", "r879"] }, "us-gaap_LiabilitiesAndStockholdersEquity": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "LiabilitiesAndStockholdersEquity", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY(DEFICIT)", "documentation": "Amount of liabilities and equity items, including the portion of equity attributable to noncontrolling interests, if any." } } }, "auth_ref": ["r120", "r160", "r580", "r760", "r804", "r815", "r872"] }, 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Excludes lease obligation." } } }, "auth_ref": ["r30", "r159", "r384", "r398", "r749", "r750", "r886"] }, "us-gaap_LongTermDebtCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "LongTermDebtCurrent", "crdr": "credit", "presentation": ["http://icct.com/role/NotesPayableDetails", "http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Less current maturities", "label": "[Long-Term Debt, Current Maturities]", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as current. Excludes lease obligation." } } }, "auth_ref": ["r197"] }, "us-gaap_LongTermDebtNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "LongTermDebtNoncurrent", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets", "http://icct.com/role/NotesPayableDetails", "http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Long-term debt, net of current maturities", "verboseLabel": "Total Long-Term Debt", "terseLabel": "Total Long-Term Debt", "documentation": "Amount, after deduction of unamortized premium (discount) and debt issuance cost, of long-term debt classified as noncurrent. 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These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the company, if longer." } } }, "auth_ref": ["r38", "r72"] }, "srt_MaximumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2023", "localname": "MaximumMember", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Maximum [Member]" } } }, "auth_ref": ["r358", "r359", "r360", "r361", "r420", "r555", "r589", "r637", "r638", "r700", "r702", "r704", "r705", "r717", "r733", "r734", "r743", "r753", "r754", "r762", "r832", "r880", "r881", "r882", "r883", "r884", "r885"] }, "icct_MayEighteenTwoThousandTwentyThreeMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "MayEighteenTwoThousandTwentyThreeMember", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "May 18 2023 [Member]" } } }, "auth_ref": [] }, "icct_MergerTransactionCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "MergerTransactionCosts", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Merger transaction costs" } } }, "auth_ref": [] }, "srt_MinimumMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2023", "localname": "MinimumMember", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Minimum [Member]" } } }, "auth_ref": ["r358", "r359", "r360", "r361", "r420", "r555", "r589", "r637", "r638", "r700", "r702", "r704", "r705", "r717", "r733", "r734", "r743", "r753", "r754", "r762", "r832", "r880", "r881", "r882", "r883", "r884", "r885"] }, "icct_MuraliChakravarthiMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "MuraliChakravarthiMember", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Murali Chakravarthi [Member]" } } }, "auth_ref": [] }, "icct_MuralidarChakravarthiChiefTechnologyOfficerMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "MuralidarChakravarthiChiefTechnologyOfficerMember", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Muralidar Chakravarthi, Chief Technology Officer [Member]" } } }, "auth_ref": [] }, "icct_MuturityDateOfConvertibledebt": { "xbrltype": "dateItemType", "nsuri": "http://icct.com/20240331", "localname": "MuturityDateOfConvertibledebt", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Muturity date of convertible note" } } }, "auth_ref": [] }, "icct_MuturityDateOfNotePayable": { "xbrltype": "dateItemType", "nsuri": "http://icct.com/20240331", "localname": "MuturityDateOfNotePayable", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Muturity date of Note payable" } } }, "auth_ref": [] }, "us-gaap_NatureOfOperations": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NatureOfOperations", "presentation": ["http://icct.com/role/NatureOfOperations"], "lang": { "en-us": { "role": { "verboseLabel": "NATURE OF OPERATIONS", "label": "Nature of Operations [Text Block]", "documentation": "The entire disclosure for the nature of an entity's business, major products or services, principal markets including location, and the relative importance of its operations in each business and the basis for the determination, including but not limited to, assets, revenues, or earnings. For an entity that has not commenced principal operations, disclosures about the risks and uncertainties related to the activities in which the entity is currently engaged and an understanding of what those activities are being directed toward." } } }, "auth_ref": ["r173", "r184"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NetCashProvidedByUsedInFinancingActivities", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "NET CASH PROVIDED BY FINANCING ACTIVITIES", "documentation": "Amount 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." } } }, "auth_ref": ["r218"] }, "us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NetCashProvidedByUsedInFinancingActivitiesAbstract", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "FINANCING ACTIVITES" } } }, "auth_ref": [] }, "us-gaap_NetCashProvidedByUsedInInvestingActivities": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NetCashProvidedByUsedInInvestingActivities", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "NET CASH USED IN INVESTING ACTIVITIES", "documentation": "Amount of cash inflow (outflow) from investing activities, including discontinued operations. 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Includes, but is not limited to, quantification of the expected or actual impact." } } }, "auth_ref": [] }, "icct_NoCustomersMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "NoCustomersMember", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "No Customers [Member]" } } }, "auth_ref": [] }, "icct_NonCashIncrementalFairValue": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "NonCashIncrementalFairValue", "crdr": "debit", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Non cash incremental fair value" } } }, "auth_ref": [] }, "icct_NonRecurringRevenues": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "NonRecurringRevenues", "crdr": "credit", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Non recurring revenues" } } }, "auth_ref": [] }, "us-gaap_NoncurrentAssets": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NoncurrentAssets", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Total long-term assets", "documentation": "Long-lived assets other than financial instruments, long-term customer relationships of a financial institution, mortgage and other servicing rights, deferred policy acquisition costs, and deferred tax assets." } } }, "auth_ref": ["r291"] }, "us-gaap_NonoperatingIncomeExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NonoperatingIncomeExpense", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Total other expense", "documentation": "The 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)." } } }, "auth_ref": ["r127"] }, "icct_NonvestedOptionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "NonvestedOptionsAbstract", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetails", "http://icct.com/role/StockholdersEquityDetails"], "lang": { "en-us": { "role": { "label": "Nonvested Options", "verboseLabel": "Nonvested Options" } } }, "auth_ref": [] }, "icct_NoteBearingOneMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "NoteBearingOneMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Note Bearing 1 [Member]" } } }, "auth_ref": [] }, "icct_NoteBearingThreeMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "NoteBearingThreeMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Note Bearing 3 [Member]" } } }, "auth_ref": [] }, "icct_NoteBearingTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "NoteBearingTwoMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Note Bearing 2 [Member]" } } }, "auth_ref": [] }, "icct_NotePayableAnnualInterest": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "NotePayableAnnualInterest", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Note payable annual interest" } } }, "auth_ref": [] }, "icct_NotePayableConverionAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "NotePayableConverionAmount", "crdr": "credit", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Note payable converion amount" } } }, "auth_ref": [] }, "us-gaap_NotesIssued1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "NotesIssued1", "crdr": "credit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "verboseLabel": "Convertible Promissory Note", "label": "[Notes Issued]", "documentation": "The fair value of notes issued in noncash investing and financing activities." } } }, "auth_ref": ["r49", "r50", "r51"] }, "icct_NotesIssuedOne": { "xbrltype":

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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": ["r796"] }, "icct_OfficersCompensationAdditional": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "OfficersCompensationAdditional", "crdr": "debit", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Additional compensation", "verboseLabel": "Additional compensation" } } }, "auth_ref": [] }, "icct_OneCustomersMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "OneCustomersMember", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "lang": { "en-us": { "role": { "label": "One Customers [Member]" } } }, "auth_ref": [] }, "icct_OneMember": { "xbrltype": "domainItemType", "nsuri": 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Includes selling, general and administrative expense." } } }, "auth_ref": [] }, "us-gaap_OperatingExpensesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingExpensesAbstract", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Expenses" } } }, "auth_ref": [] }, "us-gaap_OperatingIncomeLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingIncomeLoss", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited", "http://icct.com/role/NatureOfOperationsDetailsNarrative", "http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Loss from operations", "verboseLabel": "Operating loss", "negatedLabel": "Operating loss", "documentation": "The net result for the period of deducting operating expenses from operating revenues." } } }, "auth_ref": ["r265", "r278", "r283", "r286", "r741"] }, "us-gaap_OperatingLeaseLiability": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingLeaseLiability", "crdr": "credit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "ROU lease liability", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease." } } }, "auth_ref": ["r507"] }, "us-gaap_OperatingLeaseLiabilityCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingLeaseLiabilityCurrent", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Operating lease liability, current portion", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as current." } } }, "auth_ref": ["r507"] }, "us-gaap_OperatingLeaseLiabilityNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingLeaseLiabilityNoncurrent", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Operating lease liability, net of current portion", "documentation": "Present value of lessee's discounted obligation for lease payments from operating lease, classified as noncurrent." } } }, "auth_ref": ["r507"] }, "us-gaap_OperatingLeaseRightOfUseAsset": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingLeaseRightOfUseAsset", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Right of use lease asset - operating", "documentation": "Amount of lessee's right to use underlying asset under operating lease." } } }, "auth_ref": ["r506"] }, "us-gaap_OperatingLossCarryforwards": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OperatingLossCarryforwards", "crdr": "debit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "Net Operating Losses", "documentation": "Amount of operating loss carryforward, before tax effects, available to reduce future taxable income under enacted tax laws." } } }, "auth_ref": ["r81"] }, "icct_OptionBonusRelatedToPerformanceMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "OptionBonusRelatedToPerformanceMember", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Option bonus related to 2023 performance [Member]" } } }, "auth_ref": [] }, "icct_OptionPurchaseNumberOfShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "OptionPurchaseNumberOfShares", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Number of option purchase" } } }, "auth_ref": [] }, "icct_OptionsOutstandingAbstract": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "OptionsOutstandingAbstract", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetails", "http://icct.com/role/StockholdersEquityDetails"], "lang": { "en-us": { "role": { "label": "Options Outstanding", "verboseLabel": "Options Outstanding" } } }, "auth_ref": [] }, "us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract", "lang": { "en-us": { "role":

{ "label": "NATURE OF OPERATIONS" } } }, "auth_ref": [] }, "icct_OriginationFeeInConvertibleDebtAgreement": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "OriginationFeeInConvertibleDebtAgreement", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Origination fee in convertible debt agreement" } } }, "auth_ref": [] }, "icct_OriginationFeeInConvertibleDebtAgreementAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "OriginationFeeInConvertibleDebtAgreementAmount", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Origination fee in convertible debt agreement, amount" } } }, "auth_ref": [] }, "icct_OriginationFeeInConvertibleDebtAgreementShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "OriginationFeeInConvertibleDebtAgreementShares", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Origination fee in convertible debt agreement, shares" } } }, "auth_ref": [] }, "icct_OriginationFeeOnEquityLineOfCreditAmount": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "OriginationFeeOnEquityLineOfCreditAmount", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Origination fee on equity line of credit, amount" } } }, "auth_ref": [] }, "icct_OriginationFeeOnEquityLineOfCreditShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "OriginationFeeOnEquityLineOfCreditShares", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Origination fee on equity line of credit, shares" } } }, "auth_ref": [] }, "us-gaap_OtherCommitment": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherCommitment", "crdr": "credit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetails"], "lang": { "en-us": { "role": { "label": "Lease Commitments", "documentation": "Minimum amount of other commitment not otherwise specified in the taxonomy. Excludes commitments explicitly modeled in the taxonomy, including but not limited to, long-term and short-term purchase commitments, recorded and unrecorded purchase obligations, supply commitments, registration payment arrangements, leases, debt, product warranties, guarantees, environmental remediation obligations, and pensions." } } }, "auth_ref": [] }, "us-gaap_OtherCommitmentsAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherCommitmentsAxis", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetails"], "lang": { "en-us": { "role": { "label": "Other Commitments [Axis]", "documentation": "Information by type of other commitment." } } }, "auth_ref": [] }, "us-gaap_OtherCommitmentsDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherCommitmentsDomain", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetails"], "lang": { "en-us": { "role": { "documentation": "Other future obligation." } } }, "auth_ref": [] }, "us-gaap_OtherExpenses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherExpenses", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Other expense", "label": "[Other Expenses]", "documentation": "Amount of expense classified as other." } } }, "auth_ref": ["r126"] }, "us-gaap_OtherNoncashExpense": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherNoncashExpense", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Non-cash interest expense", "documentation": "Amount of expense or loss included in net income that result in no cash flow, classified as other." } } }, "auth_ref": ["r131"] }, "us-gaap_OtherNonoperatingIncomeExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherNonoperatingIncomeExpenseAbstract", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Other income expense" } } }, "auth_ref": [] }, "us-gaap_OtherPayablesToBrokerDealersAndClearingOrganizations": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "OtherPayablesToBrokerDealersAndClearingOrganizations", "crdr": "credit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "label": "Organizational costs", "documentation": "Amount of other payables due to broker-dealers or clearing organizations." } } }, "auth_ref": [] }, "icct_OtherWarrantShares": { "xbrltype": "sharesItemType", "nsuri": "http://icct.com/20240331", "localname": "OtherWarrantShares", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Other Warrant Shares" } } }, "auth_ref": [] }, "us-gaap_PartnersCapitalAccountReturnOfCapital": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PartnersCapitalAccountReturnOfCapital", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Net return", "documentation": "Total change in each class of partners' capital accounts during the year due to the return of partner's capital. That is, excess distributions over earnings to partners. All partners include general, limited and preferred partners." } } }, "auth_ref": ["r147", "r148"] }, "us-gaap_PaymentsForMergerRelatedCosts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PaymentsForMergerRelatedCosts", "crdr": "credit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Amount of merger included outstanding interest", "documentation": "The amount of cash paid during the reporting period for charges associated with the mergers." } } }, "auth_ref": ["r10"] }, "us-gaap_PaymentsForPurchaseOfOtherAssets1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PaymentsForPurchaseOfOtherAssets1", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Purchases of capital assets", "label": "[Payments for Purchase of Other Assets]", 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["http://icct.com/role/CondensedConsolidatedStatementsOfChangesInStockholdersEquityDeficitUnaudited"], "lang": { "en-us": { "role": { "label": "Preferred Stock", "documentation": "Preferred shares may provide a preferential dividend to the dividend on common stock and may take precedence over common stock in the event of a liquidation. Preferred shares typically represent an ownership interest in the company." } } }, "auth_ref": ["r763", "r764", "r767", "r768", "r769", "r770", "r889", "r895"] }, "us-gaap_PreferredStockNoParValue": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PreferredStockNoParValue", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred Stock Shares per value", "verboseLabel": "Preferred Stock Shares per value", "documentation": "Face amount per share of no-par value preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": ["r114", "r834"] }, "us-gaap_PreferredStockParOrStatedValuePerShare": { "xbrltype": "perShareItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PreferredStockParOrStatedValuePerShare", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetailsNarrative", "http://icct.com/role/CondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, par value", "verboseLabel": "Preferred stock, par value", "documentation": "Face amount or stated value per share of preferred stock nonredeemable or redeemable solely at the option of the issuer." } } }, "auth_ref": ["r114", "r400"] }, "us-gaap_PreferredStockSharesAuthorized": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname":

"PreferredStockSharesAuthorized", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetailsNarrative", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/CondensedConsolidatedBalanceSheetsParenthetical", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares authorized", "verboseLabel": "Preferred Stock Shares authorized", "terseLabel": "Preferred stock, shares authorized", "documentation": "The 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." } } }, "auth_ref": ["r114", "r647"] }, "us-gaap_PreferredStockSharesIssued": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PreferredStockSharesIssued", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/CondensedConsolidatedBalanceSheetsParenthetical", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares issued", "verboseLabel": "Preferred Stock issued", "terseLabel": "Preferred Stock Shares issued", "documentation": "Total number of nonredeemable preferred shares (or preferred stock redeemable solely at the option of the issuer) issued to shareholders (includes related preferred shares that were issued, repurchased, and remain in the treasury). May be all or portion of the number of preferred shares authorized. Excludes preferred shares that are classified as debt." } } }, "auth_ref": ["r114", "r400"] }, "us-gaap_PreferredStockSharesOutstanding": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PreferredStockSharesOutstanding", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheetsParenthetical"], "lang": { "en-us": { "role": { "label": "Preferred stock, shares outstanding", "documentation": "Aggregate 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." } } }, "auth_ref": ["r114", "r647", "r667", "r895", "r896"] }, "us-gaap_PreferredStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PreferredStockValue", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Preferred Stock par value $0.0001; 40,000,000 shares authorized; Issued and Outstanding: 3,755,209 as of December 31, 2023 and 0 as of December 31, 2022", "documentation": "Aggregate par or stated value of issued nonredeemable preferred stock (or preferred stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable preferred shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r114", "r577", "r760"] }, "us-gaap_PrepaidExpenseAndOtherAssetsCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PrepaidExpenseAndOtherAssetsCurrent", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Prepaid expenses and other current assets", "documentation": "Amount of asset related to consideration paid in advance for costs that provide economic benefits in future periods, and amount of other assets that are expected to be realized or consumed within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r794"] }, "icct_PresentValueAdjustmentUsingIncrementalBorrowingRate": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "PresentValueAdjustmentUsingIncrementalBorrowingRate", "crdr": "credit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetails1"], "lang": { "en-us": { "role": { "label": "Present Value Adjustment Using Incremental Borrowing Rate" } } }, "auth_ref": [] }, "us-gaap_PresentValueOfFutureInsuranceProfitsWeightedAverageAmortizationPeriod": { "xbrltype": "durationItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PresentValueOfFutureInsuranceProfitsWeightedAverageAmortizationPeriod", "presentation": ["http://icct.com/role/GoodwillAndOtherIntangibleAssetsDetails2"], "lang": { "en-us": { "role": { "label": "Weighted-Average Amortization period Asset", "documentation": "Weighted average amortization period of present value of future profits of insurance contract acquired in business combination, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents reported fact of one year, five months, and thirteen days." } } }, "auth_ref": ["r18", "r136"] }, "icct_PrincipalAmountOfPromissoryNote": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "PrincipalAmountOfPromissoryNote", "crdr": "credit", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Promissory note principal amount" } } }, "auth_ref": [] }, "us-gaap_PrincipalInvestmentGainsLosses": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PrincipalInvestmentGainsLosses", "crdr": "credit", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Principal amount", "documentation": "Amount of realized and unrealized gain (loss), from the firm's direct investment activity, conducted separately from customer trading activities, and includes, but is not limited to, investments in private equity, alternative investment products, real estate, and exchanges and memberships." } } }, "auth_ref": ["r162"] }, "us-gaap_ProceedsFromConvertibleDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromConvertibleDebt", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Proceed from convertible promissory notes", "documentation": "The cash inflow from the issuance of a long-term debt instrument which can be exchanged for a specified amount of another security, typically the entity's common stock, at the option of the issuer or the holder." } } }, "auth_ref": ["r42"] }, "icct_ProceedsFromExchangeForAggregateConvertibleNote": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "ProceedsFromExchangeForAggregateConvertibleNote", "crdr": "credit", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Exchange for aggregate gross proceeds" } } }, "auth_ref": [] }, "us-gaap_ProceedsFromIssuanceOfCommonStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromIssuanceOfCommonStock", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Proceeds from issuance of common stock", "documentation": "The cash inflow from the additional capital contribution to the entity." } } }, "auth_ref": ["r7"] }, "us-gaap_ProceedsFromIssuanceOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromIssuanceOfDebt", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "verboseLabel": "Net proceeds from debt", "label": "[Proceeds from Issuance of Debt]", "documentation": "The cash inflow during the period from additional borrowings in aggregate debt. Includes proceeds from short-term and long-term debt." } } }, "auth_ref": ["r799"] }, "us-gaap_ProceedsFromIssuanceOfPreferredStockAndPreferenceStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromIssuanceOfPreferredStockAndPreferenceStock", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Proceeds from issuance of series A preferred stock", "documentation": "Proceeds from issuance of capital stock which provides for a specific dividend that is paid to the shareholders before any dividends to common stockholders and which takes precedence over common stockholders in the event of liquidation." } } }, "auth_ref": ["r7"] }, "us-gaap_ProceedsFromIssuanceOfUnsecuredDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromIssuanceOfUnsecuredDebt", "crdr": "debit", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Net proceeds from issue of unsecured promissory note paid to holder", "documentation": "The cash inflow from the issuance of long-term debt that is not secured by collateral. Excludes proceeds from tax exempt unsecured debt." } } }, "auth_ref": ["r42"] }, "us-gaap_ProceedsFromNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromNotesPayable", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited", "http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Net proceeds from debt", "verboseLabel": "Promissory Note", "documentation": "The cash inflow from a borrowing supported by a written promise to pay an obligation." } } }, "auth_ref": ["r42"] }, "us-gaap_ProceedsFromSaleOfOtherAssets1": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromSaleOfOtherAssets1", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Proceeds from sale of assets", "documentation": "Amount of cash inflow from the sale of other assets as part of operating activities." } } }, "auth_ref": ["r45"] }, "us-gaap_ProceedsFromSaleOfTreasuryStock": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromSaleOfTreasuryStock", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Proceeds from sale of stock", "documentation": "The cash inflow from the issuance of an equity stock that has been previously reacquired by the entity." } } }, "auth_ref": ["r7"] }, "us-gaap_ProceedsFromShortTermDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromShortTermDebt", "crdr": "debit", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Proceed from advance", "documentation": "The cash inflow from a borrowing having initial term of repayment within one year or the normal operating cycle, if longer." } } }, "auth_ref": ["r42"] }, "us-gaap_ProceedsFromStockOptionsExercised": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromStockOptionsExercised", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Proceeds from exercise of employee stock options", "documentation": "Amount of cash inflow from exercise of option under share-based payment arrangement." } } }, "auth_ref": ["r7", "r29"] }, "us-gaap_ProceedsFromUnsecuredNotesPayable": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProceedsFromUnsecuredNotesPayable", "crdr": "debit", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Unsecured promissory note amount", "documentation": "The cash inflow from borrowings supported by a written promise to pay an obligation that is uncollateralized (where debt is not backed by the pledge of collateral)." } } }, "auth_ref": ["r42"] }, "us-gaap_ProfessionalFees": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProfessionalFees", "crdr": "debit", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Professional Services And Other", "documentation": "A 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." } } }, "auth_ref": ["r771", "r893", "r894"] }, "icct_ProfessionalServicesAndOtherPercentage": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "ProfessionalServicesAndOtherPercentage", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Professional Services And Other, Percentage" } } }, "auth_ref": [] }, "icct_ProfessionalServicesAndOtherPercentagesChange": { "xbrltype": "percentItemType", "nsuri": "http://icct.com/20240331", "localname": "ProfessionalServicesAndOtherPercentagesChange", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Professional Services And Other, Percentage Changes" } } }, "auth_ref": [] }, "us-gaap_ProfitLoss": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProfitLoss", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Net loss", "documentation": "The consolidated profit or loss for the period, net of income taxes, including the portion attributable to the noncontrolling interest." } } }, "auth_ref": ["r188", "r206", "r207", "r217", "r225", "r232", "r242", "r243", "r265", "r278", "r283", "r286", "r331", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r476", "r479", "r480", "r494", "r496", "r572", "r584", "r614", "r669", "r689", "r690", "r741", "r757", "r758", "r772", "r795", "r830"] }, "icct_PromissoryNoteFiveMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNoteFiveMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note 5 [Member]" } } }, "auth_ref": [] }, "icct_PromissoryNoteFourMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNoteFourMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note 4 [Member]" } } }, "auth_ref": [] }, "icct_PromissoryNoteMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNoteMember", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetails", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Promissory Note Member" } } }, "auth_ref": [] }, "icct_PromissoryNoteOneMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNoteOneMember", "presentation": ["http://icct.com/role/NotesPayableDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note 1 [Member]" } } }, "auth_ref": [] }, 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"PromissoryNotebearingThreeMember", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note bearing 3 Member" } } }, "auth_ref": [] }, "icct_PromissoryNotebearingTwoMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNotebearingTwoMember", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note bearing 2 Member" } } }, "auth_ref": [] }, "icct_PromissoryNotebearingoneMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "PromissoryNotebearingoneMember", "presentation": ["http://icct.com/role/RelatedPartyTransactionsDetails"], "lang": { "en-us": { "role": { "label": "Promissory Note bearing 1 Member" } } }, "auth_ref": [] }, "icct_PropertyAndEquipmentNetAbstract": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "PropertyAndEquipmentNetAbstract", "lang": { "en-us": { "role": { "label": "PROPERTY AND EQUIPMENT, NET" } } }, "auth_ref": [] }, "us-gaap_PropertyPlantAndEquipmentByTypeAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentByTypeAxis", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails", "http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Long-Lived Tangible Asset [Axis]", "documentation": "Information by type of long-lived, physical assets used to produce goods and services and not intended for resale." } } }, "auth_ref": ["r13"] }, "us-gaap_PropertyPlantAndEquipmentDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentDisclosureTextBlock", "presentation": ["http://icct.com/role/PropertyAndEquipmentNet"], "lang": { "en-us": { "role": { "verboseLabel": "PROPERTY AND EQUIPMENT, NET", "label": "Property, Plant and Equipment Disclosure [Text Block]", "documentation": "The entire disclosure 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." } } }, "auth_ref": ["r139", "r177", "r180", "r181"] }, "us-gaap_PropertyPlantAndEquipmentGross": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentGross", "crdr": "debit", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Property and equipment, gross", "documentation": "Amount 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." } } }, "auth_ref": ["r140", "r192", "r583"] }, "us-gaap_PropertyPlantAndEquipmentNet": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentNet", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets", "http://icct.com/role/PropertyAndEquipmentNetDetails"], "lang": { "en-us": { "role": { "label": "Property and equipment, net", "verboseLabel": "Property and equipment, net", "documentation": "Amount 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." } } }, "auth_ref": ["r13", "r573", "r583", "r760"] }, "us-gaap_PropertyPlantAndEquipmentOther": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentOther", "crdr": "debit", "presentation": ["http://icct.com/role/IncomeTaxesDetails"], "lang": { "en-us": { "role": { "negatedLabel": "Property and equipment", "label": "[Property, Plant and Equipment, Other, Gross]", "documentation": "Amount before accumulated depreciation, depletion and amortization of other physical assets used in the normal conduct of business to produce goods and services and not intended for resale." } } }, "auth_ref": ["r13"] }, "us-gaap_PropertyPlantAndEquipmentPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Property and Equipment, net", "documentation": "Disclosure 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." } } }, "auth_ref": ["r13", "r177", "r180", "r581"] }, "us-gaap_PropertyPlantAndEquipmentTypeDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "PropertyPlantAndEquipmentTypeDomain", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetDetails", "http://icct.com/role/SummaryOfSignificantAccountingPoliciesDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Listing of long-lived, physical assets that are used in the normal conduct of business to produce goods and services and not intended for resale. Examples include land, buildings, machinery and equipment, and other types of furniture and equipment including, but not limited to, office equipment, furniture and fixtures, and computer equipment and software." } } }, "auth_ref": ["r140"] }, "us-gaap_ProvisionForDoubtfulAccounts": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ProvisionForDoubtfulAccounts", "crdr": "debit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "label": "Change in allowance for doubtful accounts", "documentation": "Amount of expense (reversal of expense) for expected credit loss on accounts receivable." } } }, "auth_ref": ["r214", "r340"] }, "icct_PurchaseAgreementDescription": { "xbrltype": "stringItemType", "nsuri": "http://icct.com/20240331", "localname": "PurchaseAgreementDescription", "presentation": ["http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { 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"http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Related parties include affiliates; other entities for which investments are accounted for by the equity method by the entity; trusts for benefit of employees; and principal owners, management, and members of immediate families. It also may include other parties with which the entity may control 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." } } }, "auth_ref": ["r419", "r517", "r518", "r640", "r641", "r642", "r643", "r644", "r666", "r668", "r698"] }, "icct_RelatedPartyNotesPayableCurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "RelatedPartyNotesPayableCurrent", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedBalanceSheets"], "lang": { "en-us": { "role": { "label": "Related party notes payable" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RelatedPartyTransactionAxis", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails2", "http://icct.com/role/BusinessCombinationsDetailsNarrative", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party Transaction [Axis]", "documentation": "Information by type of related party transaction." } } }, "auth_ref": ["r517", "r518", "r877"] }, "us-gaap_RelatedPartyTransactionDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RelatedPartyTransactionDomain", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails2", "http://icct.com/role/BusinessCombinationsDetailsNarrative", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "documentation": "Transaction between related party." } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "RELATED PARTY TRANSACTIONS" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails2", "http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative", "http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/RelatedPartyTransactionsDetails", "http://icct.com/role/RelatedPartyTransactionsDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative", "http://icct.com/role/SubsequentEventsDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Related Party [Axis]", "documentation": "Information by type of related party. Related parties include, but not limited to, affiliates; other entities for which investments are accounted for by the equity method by the entity; trusts for benefit of employees; and principal owners, management, and members of immediate families. It also may include other parties with which the entity may control 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." } } }, "auth_ref": ["r419", "r517", "r518", "r559", "r560", "r561", "r562", "r563", "r564", "r565", "r566", "r567", "r568", "r569", "r570", "r640", "r641", "r642", "r643", "r644", "r666", "r668", "r698", "r877"] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": ["http://icct.com/role/RelatedPartyTransactions"], "lang": { "en-us": { "role": { "verboseLabel": "RELATED PARTY TRANSACTIONS", "label": "Related Party Transactions Disclosure [Text Block]", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include 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": ["r514", "r515", "r516", "r518", "r519", "r610", "r611", "r612", "r673", "r674", "r675", "r695", "r697"] }, "icct_RelatedPartyTransactionsPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "RelatedPartyTransactionsPolicyTextBlock", "presentation": ["http://icct.com/role/SummaryOfSignificantAccountingPoliciesPolicies"], "lang": { "en-us": { "role": { "label": "Related Party Transactions" } } }, "auth_ref": [] }, "us-gaap_RepaymentsOfDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RepaymentsOfDebt", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited"], "lang": { "en-us": { "role": { "negatedLabel": "Payments on debt", "label": "[Repayments of Debt]", "documentation": "Amount of cash outflow for short-term and long-term debt. Excludes payment of lease obligation." } } }, "auth_ref": ["r800"] }, "icct_RepurchaseOfCommonStockWarrants": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname":

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as a separate product or as part of a product or process and (4) in-process research and development acquired in a purchase business combination." } } }, "auth_ref": ["r1", "r2", "r106"] }, "icct_RestatedStrikePrice": { "xbrltype": "monetaryItemType", "nsuri": "http://icct.com/20240331", "localname": "RestatedStrikePrice", "crdr": "credit", "presentation": ["http://icct.com/role/StockholdersEquityDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Restated strike price" } } }, "auth_ref": [] }, "srt_RestatementAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/srt/2023", "localname": "RestatementAxis", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Restatement Axis" } } }, "auth_ref": ["r187", "r229", "r230", "r231", "r232", "r233", "r234", "r235", "r236", "r237", "r239", "r240", "r241", "r242", "r243", "r244", "r257", "r333", "r334", "r466", "r491", "r492", "r493", "r494", "r505", "r512", "r513", 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Includes revenue from contract with customer and from other sources." } } }, "auth_ref": ["r671", "r737", "r739"] }, "icct_RevenueSegmentMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "RevenueSegmentMember", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Revenue Segment [Member]" } } }, "auth_ref": [] }, "us-gaap_Revenues": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "Revenues", "crdr": "credit", "presentation": ["http://icct.com/role/CondensedConsolidatedStatementsOfOperationsUnaudited"], "lang": { "en-us": { "role": { "label": "Revenue, net", "documentation": "Amount 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)." } } }, "auth_ref": ["r213", "r225", "r266", "r267", "r277", "r281", "r282", "r288", "r290", "r292", "r331", "r362", "r363", "r364", "r365", "r366", "r367", "r368", "r369", "r370", "r496", "r572", "r830"] }, "us-gaap_RevenuesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RevenuesAbstract", "presentation": ["http://icct.com/role/SegmentInformationDetails"], "lang": { "en-us": { "role": { "label": "Revenues:" } } }, "auth_ref": [] }, "us-gaap_RisksAndUncertaintiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "RisksAndUncertaintiesAbstract", "lang": { "en-us": { "role": { "label": "CONCENTRATION OF CREDIT RISK" } } }, "auth_ref": [] }, "us-gaap_SalariesAndWages": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "SalariesAndWages", "crdr": "debit", "presentation": ["http://icct.com/role/CommitmentsAndContingenciesDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Salary", "documentation": "Amount of expense for salary and wage arising from service rendered by nonofficer employee. Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold." } } }, "auth_ref": ["r796"] }, "us-gaap_SaleLeasebackTransactionHistoricalCost": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "SaleLeasebackTransactionHistoricalCost", "crdr": "debit", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails1"], "lang": { "en-us": { "role": { "negatedLabel": "Less: FGMC and Old iCore transaction costs paid", "label": "[Sale Leaseback Transaction, Historical Cost]", "documentation": "The historical cost of the asset(s) sold in connection with the sale of the property to another party and the lease of the property back to the seller." } } }, "auth_ref": ["r168", "r169", "r170", "r873"] }, "us-gaap_SalesRevenueNetMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "SalesRevenueNetMember", "presentation": ["http://icct.com/role/ConcentrationOfCreditRiskDetailsNarrative"], "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": ["r292", "r781"] }, "icct_SatisfactionAgreementMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": "SatisfactionAgreementMember", "presentation": ["http://icct.com/role/NotesPayableDetailsNarrative"], "lang": { "en-us": { "role": { "label": "Satisfaction Agreement [Member]" } } }, "auth_ref": [] }, "srt_ScenarioUnspecifiedDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2023", "localname": "ScenarioUnspecifiedDomain", "presentation": ["http://icct.com/role/CommonAndPreferredStockDetailsNarrative", "http://icct.com/role/StockholdersEquityDetailsNarrative"], "auth_ref": ["r244", "r421", "r778", "r808"] }, "us-gaap_ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfAcquiredFiniteLivedIntangibleAssetsByMajorClassTextBlock", "presentation": ["http://icct.com/role/AcquisitionsTables"], "lang": { "en-us": { "role": { "label": "Schedule of fair value of the assets acquired", "documentation": "Tabular disclosure of the characteristics, including initial carrying value, residual amount, weighted average useful life, of finite-lived intangible assets acquired during the period by major class. A major class is composed of intangible assets that can be grouped together because they are similar, either by nature or by their use in the operations of the company." } } }, "auth_ref": ["r63"] }, "us-gaap_ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfBusinessAcquisitionsByAcquisitionTextBlock", "presentation": ["http://icct.com/role/BusinessCombinationsTables"], "lang": { "en-us": { "role": { "label": "Schedule of fair value of the assets acquired and liabilities", "documentation": "Tabular disclosure of a material business combination completed during the period, including background, timing, and recognized assets and liabilities. This table does not include leveraged buyouts." } } }, "auth_ref": ["r84", "r85"] }, "icct_ScheduleOfCarryingAmountsAndAccumulatedAmortization": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfCarryingAmountsAndAccumulatedAmortization", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of carrying amounts and accumulated amortization" } } }, "auth_ref": [] }, "icct_ScheduleOfConsummationOfTheBusinessCombinationTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfConsummationOfTheBusinessCombinationTextBlock", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationTables"], "lang": { "en-us": { "role": { "label": "Schedule of consummation of the Business Combination" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfDebtTableTextBlock", "presentation": ["http://icct.com/role/NotesPayableTables"], "lang": { "en-us": { "role": { "label": "Schedule of Notes Payable", "documentation": "Tabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation." } } }, "auth_ref": [] }, "us-gaap_ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock", "presentation": ["http://icct.com/role/IncomeTaxesTables"], "lang": { "en-us": { "role": { "label": "Schedule of deferred taxes comparision", "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": ["r151"] }, "us-gaap_ScheduleOfGoodwillTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfGoodwillTextBlock", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of Goodwill", "documentation": "Tabular disclosure of goodwill by reportable segment and in total which includes a rollforward schedule." } } }, "auth_ref": ["r747", "r816", "r817", "r818", "r819", "r820", "r821", "r822", "r823", "r824", "r825", "r826"] }, "icct_ScheduleOfOperationsIncludingAcquisitionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfOperationsIncludingAcquisitionsTableTextBlock", "presentation": ["http://icct.com/role/AcquisitionsTables"], "lang": { "en-us": { "role": { "label": "Schedule of operations including acquisitions" } } }, "auth_ref": [] }, "icct_ScheduleOfOutstandingWarrantsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfOutstandingWarrantsTableTextBlock", "presentation": ["http://icct.com/role/StockholdersEquityTables"], "lang": { "en-us": { "role": { "label": "Schedule of outstanding warrants" } } }, "auth_ref": [] }, "icct_ScheduleOfPreferredStockWarrantsOutstandingTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfPreferredStockWarrantsOutstandingTableTextBlock", "presentation": ["http://icct.com/role/StockholdersEquityTables"], "lang": { "en-us": { "role": { "label": "Schedule of preferred stock warrants outstanding" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfPublicUtilityPropertyPlantAndEquipmentTextBlock", "presentation": ["http://icct.com/role/PropertyAndEquipmentNetTables"], "lang": { "en-us": { "role": { "label": "Schedule of property and equipment, net", "documentation": "Tabular disclosure of public utility physical assets used in the normal conduct of business and not intended for resale. Includes, but is not limited to, balances by class of assets, depreciation expense and method used, including composite depreciation, and accumulated depreciation." } } }, "auth_ref": ["r105"] }, "icct_ScheduleOfReconcileOfStatementOfChangesInStockholdersEquityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfReconcileOfStatementOfChangesInStockholdersEquityTableTextBlock", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationTables"], "lang": { "en-us": { "role": { "label": "Schedule of reconcile of statement of changes in stockholder's equity" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfRelatedPartyTransactionsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfRelatedPartyTransactionsTableTextBlock", "presentation": ["http://icct.com/role/RelatedPartyTransactionsTables"], "lang": { "en-us": { "role": { "label": "Schedule of Related Party Transactions", "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": [] }, "icct_ScheduleOfRevenueSegmentTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfRevenueSegmentTableTextBlock", "presentation": ["http://icct.com/role/SegmentInformationTables"], "lang": { "en-us": { "role": { "label": "Revenue Segment" } } }, "auth_ref": [] }, "us-gaap_ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfShareBasedCompensationStockOptionsActivityTableTextBlock", "presentation": ["http://icct.com/role/CommonAndPreferredStockTables"], "lang": { "en-us": { "role": { "label": "Summary of Stock Option Activity", "documentation": "Tabular 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." } } }, "auth_ref": ["r27", "r28", "r79"] }, "us-gaap_ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "ScheduleOfStockholdersEquityNoteWarrantsOrRightsTextBlock", "presentation": ["http://icct.com/role/CommonAndPreferredStockTables"], "lang": { "en-us": { "role": { "label": "Schedule of warrants outstanding", "documentation": "Tabular 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." } } }, "auth_ref": ["r76"] }, "icct_ScheduleOfUnamortizedAcquiredIntangibleAssetsExpenseDuringNextYearsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfUnamortizedAcquiredIntangibleAssetsExpenseDuringNextYearsTableTextBlock", "presentation": ["http://icct.com/role/IntangibleAssetsAndGoodwillTables"], "lang": { "en-us": { "role": { "label": "Schedule of unamortized acquired intangible assets expense during next years" } } }, "auth_ref": [] }, "icct_ScheduleOfUndiscountedFutureLeaseObligations": { "xbrltype": "textBlockItemType", "nsuri": "http://icct.com/20240331", "localname": "ScheduleOfUndiscountedFutureLeaseObligations", 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Block]", "documentation": "Tabular disclosure of the amount of amortization expense expected to be recorded in succeeding fiscal years for finite-lived intangible assets." } } }, "auth_ref": ["r65"] }, "us-gaap_SecuredDebtRepurchaseAgreements": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "SecuredDebtRepurchaseAgreements", "crdr": "credit", "presentation": ["http://icct.com/role/BusinessCombinationAndRecapitalizationDetails1"], "lang": { "en-us": { "role": { "negatedLabel": "Cash transferred to Forward Purchase Agreement", "label": "[Secured Debt, Repurchase Agreements]", "documentation": "Carrying value, as of the balance sheet date, of securities sold under agreements to repurchase where the transferor maintains effective control over the assets, accounting for them as secured debt." } } }, "auth_ref": ["r538"] }, "icct_SecuredPromissoryNoteMember": { "xbrltype": "domainItemType", "nsuri": "http://icct.com/20240331", "localname": 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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": ["r261", "r262", "r263", "r264", "r265", "r270", "r280", "r284", "r285", "r286", "r287", "r288", "r289", "r292"] }, "us-gaap_SegmentReportingPolicyPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2023", "localname": "SegmentReportingPolicyPolicyTextBlock", "presentation": 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IZ:_7 MB[O!*'"C'2+AX(8B)T3>X!F'VP$ONG=8B.CI:4+]<_R=[P>7'ZX^G/\I>W[M M,. *B."!PHNL9 3O&P3K@_WF'RVTE" M2=&ZEO2[,RA-"=V(4@#KD%$+2H;
<#YO@Z2PMY75UE;(HAO'V9\Z89AQK1WV M*-Z?%)Y!(<6/40@X)VP,N_*/0$'A_>C%W4F!%),GQ$(Y<5P&Y!=7I^<7 MIU<7*1-!&]["':NOG|QD-
?'26D&5<#G:9_$NBJ%Q%X6&/F+1^1$F!G(5[6E,W M4)(G+0C]?)6*?''VZ_W=4C25DZRM0'.0D5]_OSY3)2FI!7*8L/BQ8_0N[(W
M0RENH,>$]W2W0.^50$J(OSV+"PND6$KZ74R*LX8;1"2D=>TV+BQB$M(&R*$T M0X.&=>AE184W>R$M,13>#\5GO)CSG/.F>'F1_Q1O;#6?$D7%3R$LUQ@*"H0D MVBFD
0I$L9LQ!$2#)R"G)3Z04RJ\S&34FXM"IW;=XROY'Q_<8">L]?D5[\69 M:;D-Z&Z$UD[D WU$_ADY/EYCWF61C_A@4B#(%8<.W:!PZNP0VSLN:O@8F.#! MX >'D" 48X?XFS_9[S%9!\F?\
(!WDN\Y7BNHIP'_\;"85%\L+,M- (/ER0"# M"8I_9]])7^2A-298?/"<_WIA77M3Z)APB\&'ZPP,<>M]O7CL^-T'*+ M4,C2RE;2*9&XA.I?0C6B%(K9=#2>+LC ?+G\;C MU;*'2A^J.3AA)-
RB$(,VNK@5F90@7G4! M9'V0;[8.V2 V(^?9G>C\6(Y&/_U8;+ZV^";T?AV"[3@U@N/QI<'LW^Z6W"E*(ITX8492WTS&"DN=*@#YQ)Q^ZM.J3X-)-\'N$1,AZ9!X"^0Z>QS"5.=?
XE$,AR:M$J(_ME2&Z?EA.IN/E$OK0_?5D*C :#*>CP6)\,YQ/5L.[R=_%PQZW%+=EM-LY]#!; M+_&&P(34=4@X=7 I/-',R=BU'2C31IE;A]+N.V?+B_'R[^QOO6H M@N;BO S-
?,&M'7@7O!MQ1V/.1Z,_#];C58]%BL4$]"(;_.BC(6,P 81]_Q($ MWC/VDSECX2DXLR)I/I"AS!R?7=>#!<+OEDD(/S938;_3*YN^MA.7I\NYT8
M6N84K1&EW&L#USWUZN2%2C@NRW# 8'.?C#/SQ?AVO%@(QPT<]!Z*%(K;@#X[MU)M'U-TZ# TW% G/-\:BME0)QE49C-O9XI?A I!X6,!T:0D]Y,MB+#SH'HS, M30Y"Q.;.P0%
[E#C(^2?*2O]8<8UG*YB6SH=_&X)-ZNOY."S 3[1R7E('*O] M6#"M-Z%W2+YW4P%P=#CL,%9IF9KRM6 O!=U=!/;\"0 MQ',_,1\'2S]9#1:396_J"Z,N#D5H!$97]'\^.4#D.
(UH(E""4IF6\]%WLHI# M)'P(!I#XC&$\[:<+>52&-^"[+R*.H0Y;BX.55NJK/[*E'DQOA,!POF03\[ )DV7PYL>C&)L VVXE9F0=4!W MN?B3Y+D*@,O*Q'@Y_L*-
#HS*X'+>]U$E5320U<;^U,W_LC(%ED7Z^I:?B^H] M,O3/"-0;/_%Q-HW?E9XJZ[TRUUT^7"_'?WW@#7_\,Q]S^SIO%TGM$E'5CJQ> M5J;#^I'5P3?
I9_H%I9:K&BL^;:ZW;_4<2CPK,VWM%8[!-_$W>C"/';2R;I\' MKK94"5)EHBY=G._AT%O R&/23*($IC*!;UC,Z %JLZJ1!TE-I@2J,JEO7N'H ML=)=ZLCCU$RBQ*@2
A?]NCQ:0RYYT&1/%4WQ>&+AJO\6%7U M5Y4H0#XFW]=\FUAPV30UDRF1J40(&N/"/535 +$+'A837RI@(WFN!,2-L@'
MB_NZUXX:YW%0T"@QJ80&ZB/((/4(:H>3"W+&N5(E*98(O"2OW<&C%EQ51&.V. M4IG.2V/-/2@=@V4C%#K8;Q4M2UF4T%4F_"W"9CR[X7G1 = +-:*5R$![M1
<7/:;=,+WL@.FE&M/NV_:/F%[VF+9<>$IJ;NI0OA?J";59@*KP*C%^Q1;_ M(\C9]WJP&Q8Q"@-J?;$*LH_5'0[2,X;],*F+R(4"$O7P]|$2U6C"I!_H=%"Y M5*"B'L_^5G=%-
'2#U4:J%PI4+E2HU+=^]"$RE6/BAJ5CPI4/JI1J08XFE#Y MV.B1J7LPJGIE"CI;6'H_;+6NQD*SIF"1HE2N_T,O:?6#J-2M](E5J)6"6'H MH-
;WL78;4@K]3(-.B5HE2*':DM)WM_9P7>CBI3%5JD0<- 'K9TTYR-)J!P1F MX1;1,C+%.90VM0J\;RNQAPPFCMEL]=-X(<&SGV)UA_"J%83JZ=>WE5!%.PC[
M^5AK"$L.2VLN):25.$<[2'L71C\/@AQ2;6HEE"WR)/0 ZF[D+#B=L@(E+,V9 M%'JG4JO^2YVFD4*)2"42(D>D[QO-^VQ+\[*3INTKP0@^O/O#4"K&*F=1G4"+8]O!
(;RGUSI$43*.L0(F,XB1) M;_HTJO^BMOXUC%LE<" %H+=ES1"4C%FQ[K(GHQ(UU&=0HMIYCT8/I7;*ETHXJH%&!=@G:6BC+NE+[\FT M@^A"!R/U%.V3-'JA *F?
L&G#=*D#DWJ/TZ<6]T;T.YO:PW2E Y-Z'].G2L!# M!Z9^]Y(N3!]U8%*?*_E4"8+HP-0?+]&%21)MUR%6PE8)C>C UGM_.@EIBN> M:XN5$%7"(-*4-+VSIY.31I7L1#NF^$DK$48?
3FR'BSJ8T3XB]4DK=-&'I)JM M6RE3?5WR"@65$BM)FHI2?OO_ISCQ?QX=AA9H/7@13T(@^O&$X=V>7QH6/]N" M-_#C"8?N]/+\\N/YU=7%_X"Z'UYV?DK"WY^!_/S_.'ED?H?
KHYNSP_OXK1 M+M=0\N'T%0YU*V]YOA+ON/C\^?.9H(*7B/-Z&+&S5/B3P=F;J>4[CVW5 A;D MVZH/M*VV^I2:HXU:0<-OJU6QK[R]4C^<.?L]!C],_U_$1+$33U^ #H%-!P0 M9X?
8WG&;Y,6$A0YQX>7,W:*="XXD4-+/ROTY3OE#\ZO;@\O;KX\,*\5,8V M(ASU:R="RM=.A/R[OA5_>:'VQU,&_M5O6WR/(??#)G@Z$WF0Z %>=7DE_RAK M8DG_X.WSJLOG(YAI$;?
=]_,\V5]=)? 0;O/QE)S_:/') FQ>2,]X=S\C 3DE MT0Y1[.H!GN>"_.H* A?Y+#%^ M9VL'3"QZV?L.^,0!/=S"WWI5X5-:>,OX^)+7(2/D$Z\E:,.7__7ER7.]G1 M M*B3E>%V[(YV69N&<62(?
W8U"0R[;3Z,DO,?+3ZY=MBCJ#%&PU->8UJZYKF2 M3N"'[/B.K@+P[OQ: <0[7FT4@?_\]/SB]/*B7A(5I_B;=8$^W--6V*?TXE>7 MRH]8!_"!:>,X^US]IZ_I*$)[^*4BM&T!E<;4O?
%UTSM3X55J\R=5-9 O3K** M>3SWX?^G_H9P+F3#'>$#@GV?'_;[\22D$9\>@$SX^T?'YS[OCR<>>L1A^A3\ M=!QX*S&=B-UB*(IG%S'!+@#3[-##)$0[3@:J1X\LQ&'$%?]"@VB?
DF(@J="_95])[BL*[@+$YHLNM0]&U ^/:D'@C[$?"#8E555))M6M2 YQ)7BY>]VHE M?D%XLP5!AD^(.AL$SO(CHK.U>#FK4:DE3VL%8PHF7O=J!<<.)9AL,@#JE-*@
M,XO4==S@V9#-*7K"0<3\PP)QVXV\6.)4%2U*LZ@TB3C<\;FRCC(9I:468H%" M&O!-R$]HN-_[V$U. MC&HW#ML6L6TH-PM@5; B2@WEED(QHWB3K-_=(G
X;@+RQ..S(B'$8UAQ3%K0 M6ZIQ"2,A/Q-]B2O0V!#K:*UJE"4A&QMH':W-T,'8EKC 'C_-RD7R??C-^+P MG"P4AC&?!,KVO!9 JRVT!.KVO)9"/WY!U,4,YD'Q_BJAW6PO]AT4@=:B-.QR
M-XA8!%&+TE+(CFVO(/TO?&\ "7..G(K,4OV$F"#Q'A$FOC-^X3^1Q.XT45E@ M823B26Q)$Y7-$!7R?0_7(:)#[Q\1"_-NC0ZAG<&E=/JG.^>U?L:K.]_M/-NM M#7):XFH7U6W-96E7U-
6CV&I;ENA+$@\S^:3\3G\ MV3I3;<3W3OM-03Y]9@LF;OI2-X4!]9DMA3^)%=1XT+6EEFI3]'EA3!7ST3M, M4)KBM,E';J0WVV35@C9-?1KI+86RV,]66Y0?0=,(5Y,U4K'89(-
J9&VR/"H6 M2V&5C91YWU>.;&LNL^#JBEO$MS67I1#'$])ZH;[GT&$ M-8['^#N\PY6@81=&FTQ2H\1Z+E$3X_M"^Q8Y_*Z;O7/0 UE";R>V1T'U()70 MOPFJG\.DVZI:[KE^[X]J4NA-
PI>/ER@E1Z:I):VE7:K$_MGI71U>2Q5/.AY\7)L%=!MND3O*]@'8(F6?]44MG:@*%> 8@1BO_(0N^DWZV M?F!Q3LTI@C_N>-
$==AZQC\/#L4%WXK44YORTN+3H.2%A/LPN"\XK.2S5>KQ> M(Q=0BN=7 K!\GNIL5Y22S,[FO8SV^_B9XQ]3J0!<#MO>^L%S+@75%#T/X1M4 MG!].*"NW*7*<)*2UIY?
2#'9O+'GETOO7PD[RUT_!8>E+;M^XVW^))MZFVZ) MVLYVKI?I>H5>PFL_9\':L[4_I^^SH,X]M"*GBUY+%!23%.P MXT\(&(%(R/H+#K>CX)DL8,[E\1DU2,WV@8_=__P8T'A[OSFE?
\2@-43-\U1 MWASO,)@?L"&'N9!U5=95G]R\:GSD.,I5:*/R(O,BWP5D?^!;V4HKUFK;7 MAL&\>M>(H#7F7>5H]-/. :*GT7,A>EC1M3.W><7KKB:I:9[ZY.956[I;Y$6^ MV-Y.6+3;)4?
W5ELD&?$JJG9GMTEU&,7!)F+^%F"#\!# MUXUVD1BYX"$-DQF-Q-*W8+5)Y5+BB[RD,@49_H88X%VT$_+G+O5M4P.ZK["U"N0(=D'=8B5K0.J$K&5J
M'N\OG!#7C_@@GK_A5>D"M62W276>JH5$*+EN0CV_.:0VK]@=3#P7R$.[^*#/ M;'V[V;F2=2D-.J4RTB.T;W_NZ2?D>]>'VX#N$.52BKTRR2126!H'?EW>)TUX[9,';=*ID]??
[XIH+_Q5:5X'70D8OS'XTTUA7:FJU@@GF"RQ-F6K-K-QT]!*[O0<3I8 +-Y!U:T2ZE_VOBH%/+$U MPIW;0I[]?2D^%OVY(_@IKVF5IX'8R(R\-.%$R8 UE-MEOH2;R>_]\?*)MH9\
MS6,C2*\/1Y*Y,BDU:2'D"/R^; =X MIL8UVF!"ZGN#)JM5JUXS/^8I61V/T5O":'KW;B-UHM/0XWY.Z64]$ M<4_DSE<7Y6O>\YZJ0G.NULSZGA36\\P;.4VKF[J"DET[F6O>2&
(TM%H6K=0" MZXO-.KQEN;*$WW6"YPGL$CV++M2)GB>P:IJ1"C:GV,WMQ51-,338K')/:N1M MMM5*IO>@8J5IMF=[#VI6C$=[MO>@9N-
8J^*Q2L',,>#+5D=ADXB=RO[H&E:J4#34^N1VJOO:"'S^,(C>RDW%+)@5P70G^_VU+[G&)@4P7?E))[T/ M/+Q.[C(4N@H_*[/?"]*V$8(W];T:;C1]<8O1[Q;/" @_T2URY,091+(P>&ZA
MM('$3B,Z0LRE6'2'V3H^YIEM<9,6=0T4O,T2;T&F[%QFO%A:N/Q*JH2"P:QJ M\?[(5*)\TT_37&1V3X_4<$@G/5\97"=;/].,6L>T- H:LPHL$..GHKTEP/M;
MT:S*B^S<+B@17T/LWVL,&+HN?)5O'07(PH5SW"@M+>DHJ\MS]+WA<%5[0XT= MN^R3^[V&3P[V\SF1),\MW569FC'11G,F/-6DH=RL$:^VVD^?ZUNT*#/:5+)Q
M0^(U,BLL1+K#ON#A5T82)96=WA)LY$-&7>*Y]]:L-@^$([XD5NG'\-ZCQ)548VU?RQ.H2FG3XW@"G" M@=_FO:?(Q>)3I=3-*B)+!]7ZHSI3%!;S9:2:MF.Q\GC3\>"L&,[FY3.2#>5F
MEZ96 ?3Q?+)*D:4UZS2%VS0T::T$:!0AOJF02=P\>9'A"$0L4TG$5P0$>0#^ M*]0A:ZC$U]C9-ZO%V?KH$"/N$><$EI79Z< D\7A'G'G-^="2YT;=Z/&+*Q*[
MP=B%N#D_REEY;J>KG$_A"XV##SF)K9N0^CLV:RDM':-Y>E?']X4SE"Q8Q.F+ M6>2'T/%2GT^<[(\O(CBP\8YL_G:EUA:-W$>]C3];6H9^#PZ';2/05\-2K.C M>_Z6U_
6O_!P;MIL"X9$A] :57*BQ5$W9R-3I(:LJQIO$M[C;28)?!3.8%W[MCOO;TMT&_M%GU*0U.Y7)U7=^XWOUL>F5S,(.L=+X:%@@@C9!B)WU)A;#BX] MM71\EGRA!S(MF]-
@AQD+Z"&?TJ@MDUG#D@L0QUD\X\12\7G&>!0O;R@ZKIMV8;5SWEIW@\;* M>N MWTF%\D <'UE:W4-"(F<)8M"#+W8.9$OQD@*SP2IG!Z/(C>_@W1*%85PZ0>"/L1^ 6 MW
6,>\2)Y/E O ZAV>"UZ-K^#8SOX/'380@64+AK^9VHC21&[0"0,G;OT V6 M!-SK"HU*_$"8+"S !^E5\)-(GWOT/'5([>PA*[SCEX0XQ0AK/FK22&$ZB%5: M?1^&J7QQQ*.ZH[6.S-
1OB:2DT82@S3BH8C\R.CM"(]F$J5-C)_0+0=,ZXA, MM[["LHK$[VTHM^9T4I;;_;@((F7RJDL.(=4".06[6\:N98X,MU8S?:8Q(:! MD_)]C"TE"%]!G[PR_%W1'%9V;/!Z75Q3W# M?!2P]-
CLH=LXR7V\GR0*MP'EUYT=I^DUI>9OUZ@LK52/>5^KCWG'%JB2_.&K M?L&L?7MSU8I))+[>Z__/5%M30J2OV1)UOVO6JO]."G^U5JOU40NJ^"U2E1>3 MD\O;
[M?]C@5&X>T5E+3-K_@1NY)4YGI2I3UITEJKT%@W5ZLEV+3*]J6945C! M:SK4T"ZOFU9.X696TPK/"&K3!?7)S39=D),T)QQNI#
NO#)WKX+&0@4*]RE=IEJORMLRT_)H76.!RO<+-[,QM6NW5AU/P6I_0I< H,J2>16R'#?%8MHRV38+U?%;DA25KW-^
MCB\QCO.6(OWH@C:U85>"B]G5F>C&:]@>ZPM==BBZ<+X;9:M.13?>=Z1PT;'H MPOE^E*W:IG?E7A0D[A9U>-TKK!A\7A%Y> 6_%:IW\+!:LUF3XB?>G%Z;F+Q4
M;)G8A=S&M:5VGO28HG"!GA#)70.2?V+I 8A$0,FI=6F)T2-#4)^E1 V%)T9E M6P);NIE_&:Q#& /1D'AIAKU<+=Z(-(O9)I_V?$;UG--@C1C?Q7S,.PWRB@1! MM4JV9;
(&22:!1(9<#9VE?5Z_S;5OI:;1TVMJ[1JF:9T*>97X\9EX.)0<(RH5 M&TZP%#L)7)A5D&8794E3>BQ=WM9,9_340>VYF.S>Q#G4EXOWCE_,/]N%T5*3 M49N3M/7)H*]ZB9
"D/=7[YG$X@PWF"L7(8]5]"F76JK-*$D@E#]47WIF=O H MYS=KN'&HAL;TN=.\Q1'SI0D9O\"HQOBM(4FCE]NG!FI;FU-!_O%+B(B'O$)2 M_B8*DWGZT[YZ2X-=FGG]-J!9A\X-%OE<
>W9+(6N>"3!%3-]QF?ZF.?4RAVX MUR$TO+X5WQF2F(6BO-GR53.-605*@R'O^K+LGFHR2]M:[2GT&B^A!;VE&LL2 M"]1])9E&:#&9'>E2Z]?<9I54]@,X6Q_O_Z(UD[XRA5EHXMP\
<4(ND3&IG$FA MB<"H_W9(7X2: 6WLO6\'>@].F<8_X9.8D%_9MHNHP MO@>$#_%>P/<;O$[^8;2)6+AZ#E;;(&(.\5;/4'@0B_T5-72(C6I3]&7E2C30 M&)5=>B-
$M24U45E4]S.BJOD)[%)M);)*R";IQWR+K$KZ I%-TD^QVK[G:6R2?:5N-2M+VXROT^2+ M5#;)#],B7VWABU0VV7AI[3?0&)6=2W.-'#Z5ESEC\F);))9YOO)B:R26>HUU
M!!:U:EE5UU*8M29I7!AYZ<;2JBVIIS%L";/K2R3VKU)FN'VDAUFDXLJ+S<:(M]@&!UCHD7K8GM!HAJJ>Q0?8Z>:V045SZ]$R!HBJGI,RHK O$X]=NF)S%RN=# MKA M-
!A4*C%*NLF,G=5@]:H+GQI-SSI)S*YT442<="E^&?B"F7WQ@T?'7\YO)I/JWGH]PA2Y M4H>@CL"HU"/XS)/#36%ZV>@A.4ULIY,>S^5;;20.FK38] BPC\"Q MJ9]NU!
8]AJ">8!)^'=UXQ.R#NC.B7=* M"8>BVF?T>8SJ=@^O]D%,"D/X;]1YHB? M'Q@5.];K)LM2(K,>@ B[B]|#UZBZ=;[7O,2H]K=X#6XE>87=Z?P&6]IL?'"C MJ<$6*
<@%I>@QC4W.6ESV#?KO'?!1=H%H62]38O[-4_VNRJ0UY+ M8C@ZGMY_7#7CDC+3/E.]L+)"H]+"K+=>6EFA46GO8)]XVCH$!.,9GRH"UY2; MKN%5(,R:2%
(EJV19N=DVS,59!=QQD M=1V"X=3BL.MH4GAJ.C[A;'(*CN94$ M0LI%ULR#&B<\5D@;ST[R4Y.:"8R,Q/".Y#",'S3L;*^GL65'AF)'M9+2OEWA M+#GTI;<[O$QM>(6-Q3+"P,
(S$4B6V>0$=D@-'E*SU"4"TV.[;#RW0C;9;@Q; M]E^,D"O$R*\XRN15T)FM7^H0%A\XDD]SZPBL.(UTK$]9&VZD,KO2A]9KB@[+ M$/D^)AOG9YAFSREBV).-

G5K4AGO"8Z@8/NM)S,='9O Q^-#9) $/Z6$-!:'Q M^M?W9+2H[=5'AHXN@WD?#8<8/*WR(6&YA]9,:]8"^_Z!1W)Y[H@)<;NV5UYN M=]Q#SNXYH"]W?
E5>29E167^&SZSQ"!XX_AW>-:57D;F!QFP$(P"7H;YIRXMM MF07669AZ$HOV+C_&6ZLU#]=**(WJX?/XUC;POJ.T^DI6:]!K$!YCH@$Q9=ZZ MC!X#ZO&T@^1+P.$5V@?
4!YK)7GW*QN#&VF^SUU^.&, MN5NT<_[\OU!+ P04 "_#0B\M8GU,3%8 * "2< %0 &EC8W0M,C R M-# S,S%?8V%L+GAM,,U=6W/,MA)^[\SY#SC]0YV9RK(D)VD\<3NT1-
NHI'9$:S\#HF##AY)'1$C%\",IS[Z<*_2>G"CSDI8MSF^R*^!LG- M0QI>SW.R%[PC_#'$:MNF1TZ661C3+"-N$BTYE.Q78L7!/C&BB#C<(B,.S6AZ M2V=/[J(P_O>
(_W7)^!'6T7%V=)^%QZUYGM\<=3IW=W?[=_W])+UF? ZZG:\7 M(S>8,USM,.8='M#6LQ7W4F;7_?3I4Z?X]KFIU/+^,HV>G]'O/,-AS,/P*"L> M-
T]"HG,!9F1C"_Y3^[E9F_^]W>VU^]W]^VS68KU!R&-_IE'?I%*+]3QWIY M9A@$^7Z0+#K\B\X@87.282Q,YBFI.F[Q!FT^(.?]1Z_OVJ4/!RPN9F%BYN(MD>ML\<1X1F,V#]F'+
(G"&9_))W[$A\&=4YIG:CA0#_A8)VPYQ/F'F[&\>3++QU?B&IL7$S*:QOYRQE3W;B@K0)S]?P=R/KVEFQ6Z>!/_. MDVC&X]'Y?1GF#T-Z%09AWAS/+9Z%S]_/Y]=1-[3,5H>*$48'=
M;%$7R[/V#)+%91@7OHUXYM# OPES/PK_5_Q*A4_/2UW,[G*Q!-.'\97+1#AD M,\Z/L,$,0JKL4STO=3%/TH2-7?[NH4OE1L^R6R;JT JS.JB
MLF*6"UR'EQ$ULHP%8_:8LR29W861,K(#3.NO^L6BF$@3AH&F*5^?+.*H5W:E M65U4ITG*,L+99,DR0I:/&-??]Y=>2=,&%")@G?D8'5GP9J,>YDZ8 6:+PK")61SFA:BP.Q\,+VP@!
M0A3 M"XZ8_#7U'(MSQK;K@I.6=NZSW=HQ(6798'Y@Y?Z<>8'($54V=76&'K- M^]V*KQ*VI8-HX&8+!(U6]D^53?W]O1!T'#<8(&8>\+$#.:B=A01LF65AH5(P:)LML#
(2&"Z8=?/9"3#]NPP M,I6MM;OA/H.IXY#F?A@U)+5KSG;*H-LHA>Z;<.@URJ&WV[SSZ:FVG_*]Y:UR M3U[/;_-Y'' E* W1D"EGN-H2#MRYJHMT;#UM\;61\=VN#6V0W1L)4,]H"T
MRP$N79@U+D9PIVJZ0=R=-7L7[@$?]S)4:KBHB_;9+WO$.)_3=/W1T BJZV=' MN)715=?/CG"#%^*V_K#N773QZ_H\FP"&#HJ3!#0@'L.8MO@Z0DXSFZR:!X+ MN*L
IF@W7KI8M1TAGDL!QQSN 1^K4ELU7."CU9@5VJZ:/ 4$3H0*$P0TRJ&N MLD' QY,B"W6N2EP)('FR"C!/:KKI_EWQK35&^QAIV=\8/SUO.+OL31R VU7
M2#=X&FJKML;%"%)9@#DN2N6F%6B.BU*Y106:XZ)4'@4"S7%1:N53&FZ:OR&$ MGN>K##'N"+>_=6LZ/ZAX1!VEPKNW67NW2O_6"6;_&6?@1\$R*EB.V,^OVM/[
MG,:SU9OS'#*D+"SS8&P/3=LUA_R3.QY90\-C/YP8(),>F,0]-TW/?2/JY74X IG^-F3(MWBN_[W9'#E]9(S \A#%T/?;/A6DS=N-3,IZ8CE&\$DOVIK8Q'5]LS1OQW*8R M1^#_?
AO^@W/#/C-=8MGLB_'@S_/Q:&@Z+C'_FEK>-[(W-$^M@>6]^P%Z9W-! MC])'[;J!,,])Z>C\1?\25!1"B2P^,CC9)@%49*QUNP'V_"FCOEZP]+@TRP%
M$C#_MH[Y9.I:MNFZK.T@<,P6 \M3W+/B,3-K$&EHDS)*HBHA7T[L$Z](G# MYPM;R+S?^9]>\$G_*[%-#P4KI*Q(P-M=QVO9'HM'ULG()(;K<@7BP._&X^$7 M:S1""CS5]48"W-
XZ7#:S+YXF]<0Q3TW*6(+BZ,H4)4U2 +6_CK6IT'SQ7 8 MT*G#@K[+.OC,,8L8B!/HRFJ4!'R'4H@;>TR')L8W@XT^TN0,1+HE =%[>3*R M(36)9WQ%6MGJXB4!W@=Y\K%$S?
8>U:"0,3;[+(\XEHLS_2KN%,H 2R+&5XOE M/:HN7S*, (^>IHT6.DM+Q2(DF:]-D! I"Q\$M!)0N28HR)[F1@\I+.1MUUC M@(>UHB1]A;(G:8YKGO$Q9LN'A9P+/(6OK)$2
$HB4Y:8(/7@IM(I 9XD*N[T MQ&52S;O0_)LOEC?,CRKRI)ZD,/ \B>TKGQSC9-E;E5(U"1Q N>R9._1*PXO M9=F5P$&2L]+]'29:6!V6 %F2N(KT%1T<'-R
MBXN\HK9+@"N)XZO\$7MV:"KY6@'L2[HHH/X8P\K_!+P2C)9F:[A$]@H#Q,0 M2\HI9F^X (%U8@)822TW)W/(&][J(A- 2SI8DMOAH@44E@EX)C M*Y8O3]A5EKQYM1W*V]?
2:Q#,=04H=!, 2SI=!1AKM0#]WP3(\A:W"C+6&E"7 MQ0F0Y3^CB$?ED&6Q;H*\N&.(5=%E4/87G5'X0-85R? U]NWHL82W3H[M@84DSA-6V(.A488G4)&D6+431QT3G>H\@80DM4
26#%?NV)QQ>6]I+(Q]#F% ML7=N.B7TL"5!NY9/8"3)L!XC),78NKI/8";IM1XSY("@7?\G,-.X$]T9GZIB M00%Z]74I<@ #50X*8"4Y+P>+KQT;2PL%L])XOSZG0U8&=9VA
+7D@+D$*G:W MZA<<"A1*3IDWWV+OD!*X(%'@(@FTXL04=2KIE"FN.'R0A!G& 2O'V*9L46"C M>X:]H^E55>8HH%><9Z-.G\K21P&C)*&E&+&F!Z@04D KJ68Y6N3AA]9&"L E
M!:VZ+4"=&-]5D@(+25H!+-#S+7@=I< $]$+NSCC4K*44>#5Q9OWF)P"5#+?> M1>\@Y0!49:Z8?"R5ZDT7].BY!]184P!?]LP*)A)!]2*4X"O\>8O^JD%M+Q3 M@"^I-
@0^TA$%M.Y3@")_0^T@&W;B&H0$,2=0@-[+LR9;VH0$#2\]+7 79] M!UV11WT$73ACIU!:!:4">) X[_!:%5IK*E HN2Y>>[EU,_S/Q?\M]_+?Y/W^ M?U!+ P04 " #0B\M8/DN7'AA+ -
ZP0 %0 &EC8W0M,C R-# S,S%? M9&5F+GAM;.U]6W/C.);F^T;L?]#F/EF/FQWQ&1E.6^5V3U]0D9VG:EM227#DU M+QTT!4GLHD@W2-I6__H%2(+B!3?>!,+%>LC*M''<\X''-
S.Y=__\^7HC)X M]&W/_?G-U0_OAD!U-_VMHO_^4WHOS5]R[;?C/S =+>FXQG[@YSB0;^\2G\S0?V-O-W(PCU'I#]^?G=U])>[]C^_ MIHW6WBYX-B$8F= ZV
&P@A":SF@+?'OOCA#CHUB@OXR,_V>-)@<3'LU'"(ZF MBX4:&4_]#VE?8^_Q!.W](1C]R?KS"]F-'L[GVY&UZ%ON\#W1VQ/"3$K_K^- M9]]UP\APG-$*4_BC%? !? +;I#O'=G__"_[C
GY]_>/[P@P?W2)X?K][]]WMVCH@OM[;+E:X!=X0*MP+C>]]Z]>O[Z+? MD]:EEB\/T"'?^/".L)/VC'Z[#5*";.-/[^)?H];^_1<-XNS6LR(<)+XP8K; M_WI+FKW%/W][?[MAZL?
7OSM&Z2XT2A6'?0^B>UR6:.6YP-(%MF4YSQ]G==2+% M.D!_8KOC+W:+1P"C@>G?NV:X149@6TL4R3X]EV=\-T]\&?N.O"LWP^>LT6F M-_K/T Y.$["S+3MH3\X:W^I>?
M,_W#C>U^"Q:,+38K=&Z]6-1IS] M!H9E>:$;H%5]B<"T;"#4;;5>FO*\A!]"+C@AM>"I\H@'V1P$(B8%9$VYFKEH MV["W"QQ@^#XRQN@SWSQQ^VP[0LLN0=I\UA^/T4!:(AX
A'A^(HLCGMEK:9+>9K$3NTMDV_OP(.7GC1+C X;:#I^]8EM2**Z!]O,6"/ M]3YS=QXZ_!71=;3?DF-.BKC#O9<KE!QK;(]N=B1R?,E1M[\[MD;2Z KHN=B]UUZZ6=2:W.DY 8-
I.2TMMH;.+2G#5]@A72F1XWZH,[R^[[TR^ M.C!..7#%E9[Q]],W;A\YY^UB; MMX^=\R8_DZ5]Z.B4(SEUY;B[Y5%:]16[Z?!T)]E=^1ZZYU5H*BMTT91;TB_Z MQ"(X
%C\M*P%K=K/A?@66M>]_5R(;^F)6+>_KMY=]O)?M9\V]R8D30>'I -N MI#4G0]OB[8FTG651M,^+M*HD2#M\K*;^6..KR7DL116NK16ZZ]];
M"].BNS]C5=@;5.Z]HQ>\"]NMF+I;']5660GR;KD4'EHER;OE M4GA$E23OEDOA5: D>;=<5MI/5>BF_1="V?M\$6$7;X3U7]W:WA]P/M%DI>KN
MW:;@6U7]U4F.GLVG"2W""*]U]O,,"!\2.(1#>SY%7!U0%] *'\#;K8U&HQ\Y MTR4?RNHB[<5V@W>HZ;NDS3MJ!UUSG7]]I=8[FG9%ELO4G?.;?>?M$1P?<+!3
M)6;SI%US;F*G\BK\101=<^5Z@5&5,4)SP;$(=F;H!+4'(R'/NC!LOY\(K@/K!_VWM.[+;!Q@.@'_!=L'3_$&@3VWZ/O&@]^-'Q MCO3DF__B?
K_.VJ3")%HYQU%/1WH33H;,*/4]TB/:7P3UNEB/IG.U],)_MMZ M<3N;&!OTCVOCUIB/IZ/U+]/I9MT-[/5B C.R?*@CR^A/N7[_?#'99(,$,P)^ ME!-PO4'_NYO.D7"+F]%B.5T9D7?
^Z$_W<^-^,D-MU(A9)T8P(_ZG.N*/?S'F MWZ;KT6R.?K$8_67Q>UDNEJ/IG^[GVU^&_UI,KV9C6>;/^>4T]"$[$S_(3*@ MH?]V;Y]/L1T!3N"3GYP-2O*#OZ>"(03
#/W5IUB6I#&M[3N5/&^R(4,5[/@\[^>:]1ND,Z398@R34^IME!JRC46_(]C\NP!]%(_?D-6D=_1!31HOH7 MRW,#-#FF3M00+G\>\=#4^'G-P$,2R)?&)YXBJ&#QZ/G1E?W+[,Z**3
M=0D>=8,N C,W^%A TF5)<54#4(&I2;+#9P'#:-XE(.7CAP@-WE@K@,,0)P'E M@_/VJQ'QGN)"=>-?1#(EV'R4,[.]L,O?HMTEYU 6=/36G<*6/R S(... MP)4=!F(7;M2 T-\]RF%
:6I7@!0!"#:?Z]&^\9V&^G+=>;FO9VYX_@I3(2$ M@$PO5 3"$(0^J$%HA:]37;"=FM"UW;TO@H;57B],6%(0,#X]VB4?T/G?G_E^
M>#YU4C;%N5;]%2]_E,DQGNA:T;I0/O;/7,L)MU$D"XP4& 30?@B#* #3FWLN MWEX@M2 N]C.TT4"BT&[<4]6TT[].\+8D,IF$M09&^0$)_X0"M[%#WS.V_PC] M()OD)
(,D)I2@TP$A25'(<;,\R?;"WWG MM *!;#;B?77IDC1GC7H90!WW+RI(H_].EE&\<<=AD#>43PM>@?")+HOS/;2H? MJ33@AUT>GX#Q^.C85N@\O@(X-RP8YWSRN%.A5D*ZP%-+N
2OGY3AQ9T]M7IZ ME7@5YM>7UC=4\5,^OH,X%25W$K&;ZZ)YM@2)>K]VJU[NF&]A=%;OL9N MHM\%M/>)Y]L- #-W[+EH @5V%#CV$)1R'Q;T+4^NB_[E)2)XU#NXRXWWZ.-^
M9-GPUZN8%@:I+CC(24,P:/^,S/QT%?O#('T=&!3M4KW3,@\#M#].8G^W.+(- M[Y\=!_T=NQT%B]T:!$'\Q"6>%Y6[T@JCRM(1S%H]9%=C13R/*G?U.C$KSK-6 MS^;3%P
MVP>+7>;1;/$8^;UQ9Y4,H2YXR,A"M-_]X9WS8>[\D"%\#=HOCOV6 MC]ID!N8^_1U"5&22WY..U0(J7?0N%(0HO?WS,GZX:+Q@65=Z&=FNY/E?4N]:KS>MYTA"\ZJHR:;%X20BQ_P&
MI>,BCEX MCG[%=3N7H]R?,-7M5.]$! MFSIR$83]':2[-8G9*\Y[I.ZZH'2CPYPUA2-(%KO<-ZI]6P.**L;_?%D24;@ MK'?L[W:"1G]&186S9[]:LY35F?[0\N4C->[9>ATOK:$+['EBM)?
@PBE^.H U\(Q^%MG#O -P#R 6H8A^ZX%-1 M+_)/]W UH5*<*ZW>AF2/#-09N_$R/ IF39VN]$&]CG0$LU8=#;]Q M(IA3=;IZG9@5YUFK[@G4SU?P-
)8D('NUZ+@@_SW]1ER9_/7@4YT>' MH0'+U))K.,,M@]N%M+]_5*82O,MH^M MWB\D;F%R;UVLQKHHGL4_T6RK5P/YZR.TFX_BH#%_I,1/A5LU'KDNVI>7B.#1 MZEV
^/;5WGEYY*\'C^+\:#^L[(+6"FT/NS8IX[JU98W04]Z(]*):$(,*U>!$AQ M4&']%O3P]H ISIA63_NT"7GVEDAJTE3M1!=X]LI%$&KU;"_+!?V5.WDM2%4 MG$.MGO;C1X=,P;"QYS-C0EB-
==$XBW^BV8N33L!9 D]-%*'$T(!WXX^XE$]!P&%\ZL?BYPO5WBP;'Z+M(Y+("WQ M@/^WT7RZZ8)53E%C&KM7179G\XTQ_S:[OIV.C/4:5^O"?!;+":?9[>W77#,
M*,A*X_9]D5LT]N^2 ;U<36^FJU5D51;COW;!*;+9SR;<$]-=RIZ69?5#D=6; MQ>][L4)\W]_&OQAKI-YO]VED_#]Q<%X_*5YRA7]R;#WL63;%IOI>K0T?C,0 M]-T,3!PGOC%?]#/^ZE-
Y(")PIZ.-|=-=S&FTP%D(.YADEHQ?.E:V3QUXG\L# M;SY&T,6+0+1XH9$WVXQ6LW4G0P]/$CM*7XUG-.(=6U#@,NSG56GIPA-EMHF7
M6CQ;$/_8:D[G79E,8XQ,W7J6K)%E#DLK59Z@?896P,%[&9Q^Z92Y"]).JK[3\ MK*:WT89E:6!+CF"?KXUQ9ZR62S]3F'Q?6FG6TV\88#1SD*VYZVQ5IU55IO%7
M6EIH>Y%N]%>HI4SCKK24K.^OUVAYQ@]<_HKGB;H=$6=G]+ZTKLCOC$9_(AUW MLJF6V[5&I>.HD[66).F]Z^A/<:^=B%7.8<\6H;2(4>M?=L@L8Z/*YKBTL'&V
MJYURSMFWLKDO+7/\W6NG C"VL6SF2RL@>S;/*>/9K2*;VI*2F-LP=CPTTITC MD]\/I=4PNW_L"\C&UHS-;FEQY&]0.N??L)"E*-N. R7ULOL?]U3_E@;-S:O
MI362O7WK=NDH[>/8/)=6/\INKE-F:=LZ-KNEE8ZZN;LTPY3]Q@270'.H,I36 MO@H;CJ3;H6YU59Z'NM6]KEL]=DS?1\>3*/Q)KF9UF:1+T+]K5UV60W"VR"Q#
MHIK(M+:=OHI5KE+-&EG%X]X40127IVZ&0Q\+4]?&X@(5J?G!XOC!FEF[-1,_ MG6VG_G68/8(HH=[9UCM)]'H^H JU26^]BT+IW"NN%5V*"5^$@1^8+]X?RK$K
M7"KU@$COE_B"-"J6ROCNM^B,L);<(R3)RQV-_NCE6&#,?3%9#IH74Z2+DK1 M9C]P"W"VUZ<;=-@&$'\[CZY4N6;<3&U+B!("]2H."T#B^@KC]BCAY\ABM).
M%_U26.^BTNR]B_I\AG8@R+5%;:>+)BFL=U$V-N,+E\U]F'K'K0%\LBT9ATT! MN2YZEY>H42'9YG<%)R' M6$EHT\;:-T1,+?6O ^XMB]Q%Q=KL*$RNXC?>%%_3XC,G?CQBS5
)0ATPDI6E M4?G9%HX5:5;*_-DEO7[1\\]AZOR3ALU,M,!RR;R=5'_EL^()&CQ]K)Z1SH M5E>V9M5TVTF"?*[M83>'IK'%SO] MZS $6A;Y65W?]]]_XO%;X>:'s&B$'5.&9@5^&X/!-
OYL/"@T&D'"$Z-4\O5'O2O:"_Z)7^PZB_ZHROUS@KO:;+5#^TYR_9^\%<8_!5>@[\"RR?L^I3] M#=^!H4H?6GDT5!%,L8M#EB'1TSJM;2]<'*H/1@Y@/?%Y: 9,CWP>.@#G DX0
M71G(6A;Q]9C G,VKF?>V*VBJS#(*69\MH>3LHDC5+.U1+Z']OVVL"U>?+3E0S]PGXB,SGNC5QVJL_PK.7WMR+!%N$3A)$)]^34;NFJBRJKU5O
MW,RC.E>%E';]4B/3##)<"(I:K>?7TI8/;Y);<@%7]OX0I'?&P H1LS;PQ^B, M#;;7)Y*#,FG(V3,U[E@]O/+7N$UE;>3>U\T8('E'E]"V,LE'"<]7%9$7=Z<[
MWF()B]Z$E[D]E@NM3VY"YYCKP'ZBY4;YT"#YT/FJ-?W"<.4Z7+F^ABM7DEI@ MZ>")E>]BKE5& MHD M!.>UMPN>);*]J8VUU3=H&Y*X.UVM@5N0HB4$T* N+RQ7_#?^"-
=3*;M^L6B M-;M]5VOUO4/;.X9'WOI;;*)0_\7=2FGO+;#;K&1=/7W&05-:;]%]?>58[MJ33W! ZVY0C,0K&1MD:@*$@GI>&F?F ?\6O:#58+N+6?P+:0^_+>![O0N;5W
MK,BZBGVH!T0NSJ>B6&H?DPS'\9Y-%RT;'IQXX4._^$]>&_P5L(#]Q+_M;R*(C7*-M$8.#2X$(^VNS^S-'.W]I.]#4W'.4V?3>;!]$'T=[7M&$VPW\9
MQYK=:01K30FJR&/QW8._(T;&<=#$!&G-LIE%RNEM=5 \A_U&.2V:&[UM%(CI M(\;F+X^X3A#'P%':ZJ!\#ON-TF T5GY2K,C=Q_F0;SV?\^!&;:R1^]G\-\[[MP3 I*^RV B/K]@3I?,&)O?
U8RFC/X[>C*%LFQ[2(VH_E$C \CH?8V<&1ZU4XJC?DXUS'W1]-63^AVRQ #-'F-]2=DL(7D[N2>OS:@^1'? MRL295#"[>Q![']Z;+,T3_I&!:[:B,]LB2J08;PMGKH\6X,BI(2-D'.K"V;!<
MY.OJ!U*UO)6=%C=T3M0T\'.G[#XN;WJW#;_ZQAU>]!K6/4!1N*R+CNL,E_] M8P^LC"(:O7SU"].2JZ]0'N>=Y8OH"./UWY^Y<8;]CL9?FTR\IC'8 MIEX:O6"]X*=&&M5#L2(?
Z316%$U:M]_6Y VW6 H'Y(5.?EC#;.1IG/'9=2A:06AZ>""")[S#;5]?0Q5'.HP_Y4]JEG;_-P.1?76G M1L-;7>LI5I'B8@.7E_R]8)6^#,ZC%&5^E%4=X'I-?6!YC7UH9+7U(?!:VKP
MFAJ\IEZYUY2J,EN#UY2TU]1K<6O[_5Y3'R[J-87Z?@)NY AT8S^!YLY333I4 MOT&LZ$/51%C%A>@&5ZK^'3@&5ZK!E4J;X36X4@VN5(,KU>!*I=_P&ERI!E>J MP95]<*72>
P.KE2#*Y4^HW%PH1IC]$^ M>+"\O'2AXL'P@_IX,'2K@?+C;T+ M0.*$T=Q]I79OZK>&%?U7:DO;AU(X+C2]W/&X+@R.*YH,[P&QY?!<65P?!D< M5_0;7OHXK@S.
ST>>ATX#^CJQ#(X#_1^--9S'M#7FV5P"M!B4-9S'NBK3!O@ M:-K#0=BRHVD]QY7!:K#P&KB0UT"]!Y[!LVKPK?LTJQX\HHG,GVSHQ MFFICG1C\9T!1IO3O=G!8
2>^L3_8CQMOZ@;XN,V9,I4[46]N&.-!Y1(,O*H M]LHAJ(DM[C&K(7\&@$'&/-Z0P.&W09M4WK4CWW),^ET@/ZRDC21>3 ML#DTHL.8@*P7YW*)42<'5,%>?GE%4/7!-G8#5]8N?
NVI74RM1Q+D$3T<\'TB MAT0KF\B10_$TRS(D&1"6;IL+VR<<6?08L)P@F<,T/N>&B#&=M"_/F5_4^O02>U#*\-513#5;"M(MER4B(?6"]'X=$&M5#L2(??
M6GQ'T;*Z.5*D:JZ7H8JAYO'!!KOI"]H)X]"PQ6Z'Q@A]KJ;Y)&]57=-/+ L! M7]P4A7K)G%@H>,>C'02 /\1+K=2;(2G?DIQVBS*D"]V7O(@YK-')9[$S)!7+
M;]VC@EFRI(K^I,A!'4!T^C3RB469L)!ECD>D'AVVKT'1;84G1XI,O;Q)C"GP M7Z8;FA"M)=[FX(6^Z6[C967A\B>#!)UZQ3.>4[,304*.5/"U\@.QBFA'H=NW MM@N\W1AA;0?
|$MG,YNK5?*E=)EL'*43U,,YTY MWH/IK)?CV8R+F#2U>@#9#V]9]4L+E*+1:MFC:P]G;=A-;_@L1,/??;(:ZZ)K M%O^=W*\(HBJH6UVF]A$%ET_'!$0RI"BT>I:=H-
7_*=;]U=P%V]&#CRHJ>X MU#M;.W"Y,T_3*'$5<&NGF)*CI*G5XR9QFI.6)H5"41+$ MC\(+HIS+F%DN!UH?2W2#LH5*)DK,#@2(F27,EH$N,$K;V>,51/7[PDJVI;M7)0+2'H>
#HH6D*,1L4KQ,L" MJ?^|C7A+.+771+)7Y1A4;&/J<>^[8] \SUX(15Z:3;I49>N52Z*?KA"-"A

UH?5[LXILEYKF*TE(7O5*9)ZEG.M/GV'.?_,3/P='&%/\@G3XR6N;3 M:ZE[ODA]2R(4GN^G+_@2EY/$DM5>!V $(C0]!<"8&O@<'-V-1WAGEY!E"*V#
M22^^A$FE*'70NK0PC7+>\S>$_L:[!C$3QG8;]33PN MD0XHR,B1!@0]'V9IP@6,A-I&9X(E@!&[4@"QB?4$BBU/&EZF!K"\XXK\9!+1 M:0232)0T#*L/",T]-)185PM4@;
(4V]*2%2+U5>@#'LD9T7YP0/Q7[+8O])(D MWX.V>/&$2B_R6W7\L2R(-LLS-T"S-U@AIED^/I2&.JB9Q7L;@M&'V1_;S_C<
M4FWM(#0Z0"$A!D%%$2$X]8/MI,0.V7$M>N2>ZS@P/7,E:#5""49<0A:BD]G ME3;TH<D>- (%Z8,S:]@B)^\XJ^')Q(.QUTRF"=]%+1*1VSNTC
M2BIU96IX&4E1TWH[FYPH\DNOS\IHD6)D%M#H 4T$<@I:BL_VYH<]S=J_>C0X@U).X-2]'W<%-KB7WS7Z>85(M%:Z>/BAR\.:9V7HO>%E2'7"3EX9 I>@-_.SA0&KY1'?V,<]7O&
<\/IU&(E$ M(0@I>@\OL1=/\C3 HPI(95*=<2I+0Z#]XSW"]/CH>"< KH&+M!S@_$,U;Q*H M/6D$9'7AN]@>W]ZU@:L[(]T1Y4M&P&UU>L)P_=]8%C_#&W?CB/A4E>G213E
MR3G^1M>!\O0Z8%-1))]P_U,W<;6G%B-K139;N/LT]PX+"@DZ72"0$(6H M7M%=PPO\!.<%-EU3SQE(R(W] L991GSA%K%!ESK@VEQ* GEZ\?'O[PKRHH__ M'O^&\HN<\L!+ -
SMV?$NIPL\!'^PO..[2 %+Z#"T"7!#*W>((]4?.Y!P$$@"8 MMG,6#R;?1O/I9O2GI*_OU&R4K-@XU0?SK15LN@U,ATP9N6(#MGKDJ1*E%NT18IXBZ!;+V BY1$
MS6)3NX,,54+I%,ALL9.^5G(< M>PY.D@I-AV].B^VTLIQ%YA6[2)S9$1:D+[7LA?FC#QJFT@MF3=5=4GVU]\A@ MU5)]UA#UN"]?'8!,^RGR\#/=/8X"C2Y0_O3G?
D/#\H4F*W2B58FK))D&:A[M!N69TW(%@$IPTCOJA76L,9+EP:;+3;**_<$ [Y%=OCCH69O>42&]YN,BA$BF M$.*]'S?V"_X,:V$W40.'1OWE9(6C41%>CES$7]N*N
2F#PZ>UT+'Z'W%-^+ MBW#B$N8D,%%>97<+ MV1NVRWBNW4 M*[S^%"C*0B!HN\S 8XC&P]K;!<\F%-8ZI#%K*6:>Y]"##Y5.*)V92F+&./G M&.3\.C?O"9UZS"HD:^&+TBBK?6.
#.L*CV%4XV@"'B&PXC(YZ.\.B!3];HVC M!P/[7]/F<*PH6SO"Q]!WH0C=+P=S=_YX #.9]*(QCY@A0S^O?! 6"_15P MY0R:)\!/=3P!1FF7?TX%:5&=MGVW$X/@U?BI+,YAMC_FUV?
3L= M&>OU=+..1/JV6$R^SVYO![>&P:WA5;DU##?=K=]T]W)W&&ZZ%=UT]W*-&&ZZ MU=YT=^1&P;JB,!_MP'1P0F>Y6PIV>_4;YS8N*MCR]4[MGV2?BDK^8E??@_TH
M0O++C$FD/F(R8S?+^,Q,2H:,+.#,V%]G!$.7*#*^YT_K"R^ 7L%-8JVR$,+2(X%6S$.H-'73.18.]1*$U'3[%A] &XYX&M/E-4C*O[SDQK(]8)5[D15,4+J(W*IAT/ZQ
[6UXU.UM^4'EYOE5?7K?3+!N':QN/(C6@"VI*)%F M+9(1[$-1L)0%ZKNQFHR6]ZOQ+!8:R?]M-9UBI[%+B3/W-N OS1,^G+ =Q#Y] M+'(^7VRFZ]'2^,W $ S^8,-
UQ6NZKL!YK,Y)]_BW$K2V6ET^T 10?.3,LR1S MMF13].+6@#V@N&!0;@%49G>L;PY(]HW^\Z#D=[6R/MN]]\(27\ U] MRS^G<]]KW^R+!E>NEA=;D&9E4AF*7@,+;7FV^<]R56TC
YP5;2<::ZUEC-R M*LTZR@Q9CG+,X@N&:#EX]@I!RZSF>FF9+4]WHHN+X8U M3_-26XZU_5)AQY%IK9>2F6]TAO&S *E(Q^SF>BF9+4>S*I^26@9/P*VDYRR! MWIK.2M*L!*>5-
(N; MR6KF8_*C,>F;#JZ/!9.G:IV.D^AM:[SHC0K9"E[UP&<:COI/(76ZLZ+T]PJ MI=QN6CBV.>WU4C5'D&8U)1F*QE^Y!B8NDR>Z6*(WU4N]=!F:9>(7:U9T,TIO
MJ]UFRS>B[996S'Y*>$G'.JRO=BF7<^W622R\@H&+[.U7AIFBM&L']+<=]+B MG;ZVYI=S$*O0A4;(M59"JF%BUC<5CXP6FDW4>GX-@L4N9PA]FE3*6(]4!"GEI&N7%:'5E&8<0:^
ME$;R,L'$E%A.;CC])[F@SFP$ZA#>.81WZA_>B>N/X$M"?F!GOI56(9UYUE77 MKD^8$9:I+[3K1> F;:@PE-V30,UZZNY14&9EE5\@"+-Y83"<-)O%?@VI!,_M*Z-3X%WQ-
BYV!W]>&$IO&!Y:OH0%-YCVQ/#;5GK<^GGEJ?W'7/ M!GV(;X48S;6R1@P9,D#U @C15&$2],^*<<>5")""U?].20]LF(MP*)#+7O\ MQA![&S5Z:ZULA&EV$#$!]0$$T?5CM>V'0>$-
_$;!G'W1&HX>&:/&D&1-V=>> MFK(HK^EB]OW?M+K! JYP!+?GG%(M#)["#D43R4]9Z+YO"7]A8T3CC49@ K6 MI[NLK@:A'=]]%F+(6\$KFIK[%[%EF8/L[TXKT1W*E\K-
G\2C4OPO2KU=S,-X M A"3UFHP@A'N0S_8/'N;@Q?ZIKO=/*-/GL2!"3*$ZE7.N%?*E?23$(2HO]M(M]0H9XH14ZI4N.!8S/.]YB>*^M.J!2DU-1YZ_J^?G*U)A8"41-2%5B/:[UT_
M_O;"!9A/KN)9C=7KFG]IR]]:)0/1;]MA[.G'D&63UVZAL9;:+#(@%%IU"16%G?4]SDSBN]$=S>78LB^MNG^*PB(;@%0A947?E MZ\G9<;7CL$GH6 %O_]HF3 MS,5F.BB5SKG:H-<85?
SF MM-BM_Z?7TPD?5*P.8N?!*D.] B+TVCH->6TY)DPW(G(4Z]) "K^*4NO$6:R M(C6*KFT%N,SH@O;>=DT'_]0XXBPJG"DF0:H97)IU,;V9I>[M>F@/=T&Q[N'
M\!19!+GUGD]H$4I"65)? 44@F2]"64,Q"9R*M1(XE,@:6_20 M.'UY!"XOI5>IH498E'@G2F\W7Q?S](W0CY9!YDNYF%';ET'>RX $G2ZEQ"%]+[EDG7I=S,?!-!"#)M["
<73]314UT0Q2EE MO@/\C@RV!F(-\3,/L6DZ*>V>,=PX:NEX4_"[:+^\;" ME=)@U$Q+)4:<=UT/9-3=+&
[,X,0VL%!!5RP]P(;\'QKHFA:UI#791+X]V30NL9+T2V.2@VTD6+1;Z;55!O]5X*N,4YW-,K M.?*(R-XQ"\AT $-.$L59"?-W28PM&O6Z59^-&H?]3DJR+X(#@#+&FM90!X6R
M>.^D]'KR#<[I(=="%_WEF&Y61[V]FE;2+Q5L"AWT+Q2B6:WU%AQD_> .21] M;.E@PU!]])'V2]PW]]O>?!(XG@>OH?=[=$5)?*8-=SMV@ DQBS> :LG):)*D
MUP@B69&:U7)O>0]#3F6,.C34S4">1B.$>&(T*_G>KF-K-G,(&Q0.B4:8<*3H MI"Q\7/ ON=>5V7;R"'30LTB&9C7AVW06O@-P#V(7(OQ03"]!67:LI9'I (R<

~~M))T4EL]=S&7"QJB)B&3N*<5]Z(!(#;%*U>DO4RM]Y]*_@HWY@FM7166>4EDR M%:(^%RM$S>;CQ=UTM#'^>[L"T3].66]4P:YM:Q^DN(T6\]J YX1VMA# IH) M^~~
~~AN.UC9_N\R$GPI2C!>S,?3^69E;&:+^6AQ,QJOH/99K2:K?\Z%.<:BG-1 MW-5?0W&NW"3"D^?Z= U^"C,A"2KT2(PO%4>R%56:0L"?,P"ND[$>F M9,FA*~~
~~2N*)WB5XCN@.M3_N1NP-.AV!A%=)SQK[+U!/I,CC/DBBND57BK9R* M40*:+%%?+65QQ(E RLJDN$I3VR#UVRK6!RIK"S_WU!;B^9_!9Z &X(Y$"9O M9317?~~
~~_D@NV87SP1T>4]W#NWX^8Q#/T"G=NAS,P]2VO5OO^P'.%HF@TZ]]]>993O)- M9Y["U1B6#3H%3L"CY]N!;P0+:#QX3R"=>)%7M'VT.:9&N@,=T*HJ4S$'[67> M87%$FQU$[_?~~
~~8T0N=G&UWC[:Z-O==]FOYK?#N;K:YF\XWZY$QG^"WP\UL_FTZ M^\]R#[7#$^P1*C_$V'D#)^=.=R+;?IKK6ZFZ@B6Z(&6U[\4%-F](M"<#HR:->.W#TZ*]Z,207>*IC;~~
~~(IO@>]O#J:+CO;_1-RC]],MN]W6/P!E=T4 M,T1HEEB$?3>T\:)S/?Z4\'[(UE8GU3)$Z"?!1_29C7=C/TGHEM58)^6R9&B6 MF]-M2RYMPON@?.F=:(GWXG507\Y?:9ZAS~~
~~'L\X_U#F"CJ^$(-AS!7L,1C)1! MYQ^]\]VT.G+E65>=$)]:=)ZM[UX=K6A#A:'LPE%*UG# MA8]*IL\O5)EKH7Z'0Q\<^>-0AN%FQ1D82KMWMVCS@9_1P/8.:> 8'].'9G8S~~
~~M#&5*4:I7LMQCC)0P73PS+B'P4>^_FDX(C.T_0C_ZV+T?3]>P8.2YZ5Q[$'K/ MZ&FPT]]I63]K@4TNX+IXK\04%B';"W=KF@^T@=3$?*EF-==$ZB__BXV1? M#EB\]+C/5S4/6D-~~
~~8W'#@>E4'KB2H&[<6.F4]B_O7I^QO^.>Q*GUH=5BK(ICB MHUR6(='Y@M:V%T>ZZH.1 UA/#GW-@.G1X:\#<"YP/!QNI&K=2.EU1=(3\U7_M1DK5X_X?~~
~~^T;JKW&VQK,)MSC[%]_F%)I970*O"N>!BDWHGE0:M@+NT,=+RR% M%RR/JH#ENBKOD>VIH?:L]?DTW(>W?Q_>;@KH\<$&N^D+L$)\Y;/8[6P+P#MK M~~
~~N#1"]@QOY%#OQ2I>C6SCR">Y\ 0I:3I)'(U4<;!Q4L-#5]_E9HKMLQYLSS2 MK-1ZYI,]O;&WIOLODZM)6D/UNA2; QK?S3) .S1Y%T+3L<<'\W=H/B%L#S97~~
~~MG^SF.FB5S7VS1,\,W:Y!$,2KH+&'(/H+5[F<]CIHE\-^LVS,#/7.HB@S9,(Q M:US%4ENJ5RECVYBO#TWAO%D699;/<)2-\]IS0S\Q]1MO">#.@T<<.;W(9:C~~
~~MU4+CDK(T2YO*1GFFB$1H;K1A'E#&^ZH->"BJ/!+Q-)YI&P-=[L">9L$D*T:4;CQ_;VS-(]2:] MJ*(1;-F%51"Z11DAQY>@D?L1PW=!Z%U1./T4+5?!Z<:T M82$0A0T~~
~~AT0C)#A2$$@455PE%6#1&,&5^H26GM5>(S!8(A D6CV/3\PCFGIC MQ[2/F9>K*,_FO8N^9UBTP1_SDI0ZJ!V:6$(_.G!_C)Q4=$NVH^ZX63Z^_R^~~
~~M&/]DC#/]V/UO/<$VPCBNP43BDYL+X(,4B3GUQ&.2:Y\60?Y9CMMDX36^-S70R6AJKS6^CS)?+N+WL@$P^0+I#\#$CQ4W7LC/HBND4G]G(5Z5 M\[ES!~~
~~)U$DA#_:KG\EUD142O0O49>3H)G\E_M(*^^Z1EF3 :.O>=A-)0@=P\ M>]5'D/_*$ZW7$/W6;+7H?VL1)V$YU_BW.)UQG\>;I7 M@4!>I$Y">)C?~~
~~K3<+BI2O!@;:7&@U^H>^D[*?:H"0I7H5 &0%4ASV<^LAPPC@ M$;^.FCP__ML)TDZ5;;^)4@U M D5"&K4A-]@CUK5P;M2TH'&&RUO/=&^ ("2G0A<:(5=!]BY">C9>8#K8COI+~~
~~M\X0_/@?!8I#%*0 M=_P/X(4PY!WOMQ="7_.XZU^D&PE-^@[?%-(;ZV5T:.+H'@6%9D2S216^UZ8 M.=Z0$H#I$P_4=N#HD7%K#(DRCU,?!AG$T+_.:*%,Q*ESTT13)&,LZV4,47)~~
~~MU!]1Q4XH(ADZ*5M.->)"X%@E(M)!VS)R-*MFWD(TZA/P4;=,+)*&Q78Z])_! MNN(*Y_>N#ZP0IZ) -E*D=FIC];KG+W$%_5-E(" H>A990L\"8.O?(,FR+SAL M)-~~
~~@4ZN&0OI9A"Z'V43[+5SILV4N MTU*4.@ @+4RC)_569PK._H9S%R]V.1,K-U>8Q#] 546>+O)I;M#9:1)",\YA M>V<&(;2#:*RP"!\X!#HH7"2#VD?V=?B~~
~~&+!=O!],*RIGGS8Y+RMB4AWPD9>F MT2L*Z669<$0:-,T+P$9"'&>-<:<$%+IH'@I0;IX3X]2W,7Y/[,Y[;[C-U@W MV'C+)/<=0_GRY+]@("]1HY2:##A*GR&6\C=@LO9.~~
~~AI=%"\0HU&B3(:VIR\ M6K8/HGRI8H\2=G-==,R6H-G3*LM9Y_R%M%A&=_]YA?+;T= I(NN17)TDI4R~~
~~MZGNQB_,\!S8ZZ>7/(/,02X8;'(^>&IDZ!@RU>M(%FUK"*'_(3.OVEG_S6YV4UKI>=#@@WD[!9]DW^UM9PM_?NHVFGFSS^GI;27 ?] M\R50G#<3,18>P\@>&W&L0U+?~~
~~80<@.NS';O> %7V0]%*I$QT@JR-7-VDW<^%$ M&0-]+ET035WFYD&67 =4]DE4RL*I,B*.S2AG3:K0A0[P59>*0*BH $<4\)(R ME7"*;R0(\Y(54ZKVHQF8540CB+9Z2S!V/%SGC&~~
~~<(\TUT4'"9:Z(1<4Q$!>N M93^:3OSRCYG_AB3U;SV?6WI/1*<#&)*B-/-89%89(],+7S4SJ[H56^F@5BKC MS9RE6DLDGZ13GWA'] _;FH!-:<#"GF]U#5&N@L=4*HNE6+O*W$D-~~
~~I[(L*/Y MNX#V'K_L()W? (#.9TL(CG9X%.2%1D?TIWC M4T);?9M>WTY&Q7D\WZTBZ;XO%Y/OL]G8(MOAR"+U]\.4-5BNX12-Z6YQ3UZ<[\Q\>C.Z)^2%'E3K1*A*IDF2*XR\YO)XY~~
~~MG9M'8:A,Y8YZ$=)48R3+@TV76W%$FBK >Q0T=7'0=8@7'8=^@$YC,'I7QUO9 M@_WHBV(@N$3]3R,UQWKQS9,G9#=U,)-2MAM@'5S/\?8G;CP6N[GV$/#%4^P]~~
~~MD'W.6^R*XG%>.@5TZE&3?]P4B*(V=B+>? YM\)%!Q7EQD:/6""PY@=1FEAR3 M>P>P'7O'QS <.WM@F<3 F.[C0O[<=8C*6]-(),3]!CW"] MH^*2?.[?T[@OU>N4X?Z] NX_T+@OE?~~
~~*4X?Z# NX_TK@OU?:4X?ZC NYYMY_ME2I]RD@QW"P.-Y^OZN;30"OO5IQ,J=!.]]O+ N^*[RQCO(U"\Z].YS=(\1;6TL0AG.9"Y[$%_QA:?^ M(ZA'5Z>]1I&R&U1!FJK4H]XMX)K0]ACK~~
~~FK+:*K'VL#FOXO9+5)ZPL"]ZS\" MR]]98,N(&ZS5VEE*^50UXGZRDC28]*HF=X]Y*7G$+6BW.YQ*B3 M ZI@+S^]~~
~~(JCZ8!N[@2MK%S_WU"ZFUB,)_H^>#/A6D4.BE4WDR*%XFF49$LTM M6MM>V#[AR*)GG\@)DID\^N'0(\/6'(NL+?NII[9L*!Q4;MD@5=-N*!O$DBPS M ?4#ID?VL..R05^Z,9 ,A^(5[-~~
~~H6T'B[Y%]E^%Z%DO0[<"9KL,'OJP?LH0R MB%5LU1M\\XSX/<5_K@%\LBU^>0Y.>X5@\1\QRMKF2$&TW&J>]:@8R/0%6"'V M5T]*@; #(-+Z(4P2M;]N>859*H_"%(^~~
~~T&I*MSCF.P""^C/%5NIMD-2M1SYC M14$&HL]6DZ&/#Z8-%SM#4]^LUCK]ER4+T;.J?.@ VL W\OZ7HC K+I%Z<-AG MX.)U"D_DR[Z<\A6G](CH.UYX21^?OF>_^FLUZ.9S-~~
~~^8)4LM7H,Y"I>20M$ MP&@S:9I,Q;?BJD[4C M3BU<;=T@-#H@(2%&HT)8+?B8((96X#$I4Y0K$Q7SR7,V$=-J!)*,.%V4R]UFMY>~~
~~M!Q@$(G22M(]4_=EXUR#&G60H,1W&2.>3Z*!HL12*B42V%F]V(W'DP>O$Z;G@K]:(1=5=$4%[\B#^-9?Q V;O36~~
~~M&J%#%Z"3NE6T3PG7%!&1#]]6D:-992]QGU@TVW+5&M.I=^VYH<_;P5;O1A=4 MJDO6K/Q40KE=BZ3-;1=>P= M/W-~~
~~W'COFB].DLF62%GXN)BU<3[_=3>>;T6Q^LUC=Y:O/##D*]_(\Y"B\6(Y" M@?,EN=&WIX,I:W# M!]^"]B.6/:T!XF[).U@&M/$!1SXS5%N]&UT J"Y9%UZ=2^CM@.]'KS3DTXB+ MZ-~~
~~Y2%],*?>@"4$6Q&KF)2DPBGS)()"8-G4P7#,22-'($;6R[&ELM/:$0R=3(MX,,%E^GSO+T/+>4XV))UI-YI-ZP'AX'_C\XU(%G2!!:3A"J MRMU]2!#:C_)#0X)0:H+0OI9!7SI@N\~~
~~<>$"%\1':5;\6HC;6R7U0)NGCY]P^! M:-(PFO?"?G%&$Q^(+HM?7!B*'IFPAG#H4,1BYCX!/XBF_4E4I9+65BOK11-~~
~~M<5[V/$MC),0>9^3@IUJEBD.G[8598P\R+D!TB11GDNX6L!X9OQ9!NT"F=WX@ M-79)%:8(+;13?R4FSI/(8)W8-$6.!$/.2D'.RD_MNL5X ?"7Y@DO?-Q!3FNH M7K/D?1 .~~
~~[VT;]MN67K^+Q/".&T;]B?%K,"E_??="T M?&1,Q+!:WR_#LG TCK\"%K"?\ R; XX#&*.Y1DIG2* V3>$-UA>XM9_=ASZ M@7<$,)N"W?\&/9]S/LDUP@E28G4YBY<~~
~~=.91IZRAO7/T$9K_N8 O7!_N/$@ M2-[VV*#)46N$F9Q :O,;3I+-&=N=.&E9:]@1$"7>&[FOM;#$Q*,A,Z=G;F"Z M>YQ T?!][?M1Z4G!)D_*W>D$6:595.;&S'BR.=O%Q~~
~~MGSK6$RE%=*Y4=&>^V,?PN$0G(S>P36>,UD4;L2N(3V[4]48H-I*SZ$*GW(-H MCO.&X;3_-%>B+]5!4]!]~~
~~MMQI[1PY*K%SPCG/"#S_8Y7GF6OR]5/2VZO=QE>OS,"3I)#WM!IC'9P^^W#I\ M[5+:::A9BA3-MRM/HK@/;.GF W?>?6/][S[I:K74Y[#;7,D:99FEF&MB<@ M#1A:[/#S&;-N~~
~~6[,:*U>TW+!(4P!BF\K%\H\%3[XX)\AXGKZA/Z0.L9]+26@ MNK]>3_]VCW-037]%?PY"N:(IP<[PG%*]$OO1*E]O(8#'E6P"IWW]IP<=#C9 M<08C!]->GNZ]~~
~~]/_9D[SN_GL,)M#)]3"D43Z=H MY.T]-,H?-O=IQ4DLNSZV-G*I_]*-!';_4HO;*M@'!?@;U MNXA18P\!B#>:WKE2+]!*5NA"*YM902[%D;Y2G,*3@VBB5NZH%U:V\ABN W16 MZDR !/!)~~
~~[AY9Z@M#GK7D7WI]R8?\&&IGY9 ?HZI$F0GU^@#KD;'L*#_&UYX: MPEO/W0< 'B?@0<(4TEMK90SI(BB>746F1'L15OM>F#W>D!* 4=@S?M4:CAX9 MM<:09$W9E8SW48NY?~~
~~@XVV$U?@!5BI[BD'O:=-4$\)>@&_^[(.)^K%Q= MTIO]HD\Z]T2GK7I##$$3Y9B)+ZV6'!IB)A*MMEHA:(B9X,=.?&FUXL_$?+*W M-_;6=/]E1@MHG(T64IYVJ] WR\TV!!4$(E~~
~~TFHUH+L0F@[Z/!P?S-^A^82X M/=@1(QM@'5S/\?8G&6A]]*.+1#5$(U#5]Q'$@.J_P&X'P6D=]KE?GGA-D O0_P'!S"C"8)AJR?J-;!"B!0* M_"5YR"3/DUSX).C4(T?~~
~~WCLP5#Q2+0=3>Z]'[UD-C2D[3]*;JE5Q3,2"K?,IH M1.&MGL%+\/K\VR-F<_6*KYZKF"\1T7>KI_,05N'#^@3.&L7V&);)UH9Y$C5~~
~~MX\!_Y1B."@*&DAATEA+F\Q]2YPR4M$X&KU3!^E1#!V 4[H^^@A!MS] MQ!3L@P4TZC4O7H8%(A!5*ZK;&P\&/]K6B>H61%4E_#B-QI5H6K#IU",CGXQ=~~
~~M((K-.WG'73$(;3W:+HZ^*?&$:-+:*-SZ*/IQ/!SCN(5 M^]$%F!]B-4K!SMT-XSF)/F>Q]I*76NFBY1+CC5*]L]ZHJPU]_<>N<(BV^L"7 M?BT]'K&$G@7~~
~~EN;*F&.MT%@[U1;X;Y34G&6E;3^]];)"GV,9X%P37928Y[]8 M%[R32YM,*CO9BYL+35 4AL(-K$NZI>5 M1W%"L3R;=V: K]/\$[]=R9P06#0ZP",A1B=Y,_,?G";I+AFZ+H^A/($.BA;)~~
~~MT"P/;H='_ID;'08BY.EQ0[_I,[IG]:+#K#5$]Q9EMVV\K>Y^W/5.;(_;K_; MP6$,P=9&@O$Q;GMQ'9)X)VRD"R7K6)5\HKTO:#0&VA.:C(]V7^227?<-$A"M MK0=U5YT +"68~~
~~2D5@_=\Q"+LMC%%UQ65%/9Q_>_M: \$ 1HA#%@DZ'0!0D(4HGI%+W?,2Z["Q8S@&ERR"QUP]RX5@;#$H.\B.K 1 M8YH?2(R)PR?10?=B*8BNV]TKR%^2X7-;UH^*N7P(]'31N%~~
~~0HO1ZMP;-<\QG M7M&O/0B]9[0QR>Y%V;9)@E0'E.2E:9;_5^R0DQ\XCR_\9@L,>\8*O6A"S(5Q2+PM/JD3;;9[MDG^ ;$$% M&67*I7'6!M15""?;N'>;RX~~
~~MF2=\$62X;HC#$^)M!^L0SVZO Q "$8B*6WU%OPO/+Q%QL:WDZPP5<]KKHF*. M"$3%+8>]9K^7F5A;^E5_F<<2C9Z]+HE!U-WJN3H#;/S!])I8;#5*!+HHFB<#~~
~~MT;*B@W12L!TM%SAZ9NSY :^J :VQ#B#P^&]6X4!FX]D_EKI>R.P^"P0Z:%@D M]:RL#IDI\G/\QX/I@__X_U!+ P04 " #0B\M8I$[[SQ]N !"/0D %0 M &EC8W0M,C R-#~~
~~S,S%?;&%B+GAM;.R]ZW+D.)(F^O^8G7? J5VSZ3;+K(K[MI7=FUR)UJ8X=I4(C*:NFIVRM#4&"$J=#I)ID*%/]] <7DD$&"]#@!4#6SH_N~~
~~MRLQP=SJ(CPZ'P]WQS__KV\L!O*$HIL/@7WX8_SCZ :# "5T_>/J7'X[Q1Q@[MOO\#B!,8N/ 0!NA??GA'\0__ZW_^O__//_]_'S_^^Z?[&W 9.L<7%"3@(D(P M02[XZB?/@/ST&~~
~~<8)BCY^3*E_8<_Y$YC\./UQM,K__1..,5<84![\XSC_Y1++ M Z$"""*9LHX6/XW'/TU&DUE.]!!ZR5<8(0 CY]E/D),<(W@ +HK]IP!@Q0$; MT)_YI\</ MX-,Q]@,4Q^ A/!R)*O$'L V<'\'F<~~
~~#WA",&]RA&T1MR4W$'/_C;G\C_[?'X M '[10?RG;['_+S\)\]GKGW[ZZ>O7KS]^G?X81D]X/*/O3__^^>;!><9Z?0# M\L[=]$/&1:34\8W7Z_5/]->.M$+Y;1\=LF=.?~~
~~\K4P>2Q_Z>8/NXF=.C+E6 # M7 KRMX\9V4?R3Q_'DX_3\8_?8O<^.#8.\C"@_H'GF *OVGY/T5(RKV7UX/ M1"7Z;\]J\NI5.4313X3_IP]$:"1QZS)8\8+\IC_EO[S#=RCPP^ 4'ZYWW)~~
~~MM2[)2IE^DE153?@=BOS0O0JRI_0TT'.QLLKW^OB'!$9)]U=>Y=<\@,.K3YJ]Y8+G ,HG5055GZU=>_T0/[I!O^H"#ZE]#~~
~~M16ZF(A$@L+A4/C7L5'(N.W1*4@_$=H=1==PQEDHEQLCY\2E\^E%/EDVI^0/ M"\D?Z)#Q7_YZ$6('8+./DP@Z22:)#N)??]CY_:>R0H1N$V5:X26X86 IQ4].~~
~~MB!>XU^3CH6@2O2A\]7UH.N:PYL>_'O8Y/WLI^!&U.I:((A2'Q\A!2O-1U)7W MAE)]7@Z8@GA1*/CXY>&'_TEIP&\9U?_YYY].4@:?XJL@\9/W>_3DDZ<'R2U\ M037C]"?3,^$B%;-~~
~~YKZ.Q8/H%:IVC@)&"$RT@O :P<($==NPE;[%)^0:OZ)T[MJ@J=3C1PE"S#X8S(&CS4Z\4!1$H,*#7 Y%HAD>W@'K'$FO&4?]8#@#]5LGDO M_F;!=->H??V 3S7*G_VN9W)KE(4]~~
~~(\4F0 !5?H_!K\GP1OKS"@+^T$,2^R04 MS$)S?+37D&HU&UO5XQ&A,7L.(A@\)!BM M%^$1;UW>+T*7'U%HX-()'.D!E%$D9+$&4#):SX[G+IHONQ1Q/IT]EUXGMAJ4+J.*0VP-~~
~~GL3Z<9"$F4"9"S V Q#:N"Y^ M*W'ZGQOLDX^Y@ZVEU0D=@;)EV-006@,9OFX %([*M7 YH[4-_7]-0"'>;X8.1F-;?3< MA7$"#__AOPKW5??$!I!3]VXM;DJ4MJ&F3KD&S#~~
~~6@'GT;Y6(H=M$"'(P4OY9 M4]]&C4IYUD;A-PMFOD:=2LX&G6E,HW]N25+FX>XY#!!WYULET3/'/-6R>3[_MW8*YYJAT/M^4#%"Z_O>M'HSW5-UC_/$)PEB0Q-F_G!"0_L-?Z8I$SA5W~~
~~MWK4?P,#Q\3!"%@3D9&RIL0Z/F#9#(4A2X2/3^=>INURL7(- :Z]QQ>[L;B^O M;A^N+@'^T\/N9GNY><1_^;2YV=Q>7(&'/U]=/3X8AN8FCE$2-X#PG$@?W.K5 M*P*K3$$G9#%:S-~~
~~>.!! 2Z5;)/7AX,(^&'Q@_D_]=_?WHO\$#!G]\C[#VOL@ ME_RP"=SR/Q0H.2^AHTQ[6.ME\$5H=A)(T;)QQ*Q4IB8M-&T"(M.0D>DH.PTOL#ND7)Q3&*L/\3UO(HM%~~
~~2]A>,I<">CI/KH=F<&P!Y.0UK9C2 ME!-$.>L'$*#$,.KN(O0*??J]VRL*8H0_F%WRC"*V1HC!)L6I#W,* RE"3X*- MSNM^A.#>!].GK/ Y$%,! #$),:UB#(D0X#!^ *DTT_9/ H/&T-:(J^]$S-~~
~~WQ M&"(+$"10[1PKM!;-+EC<1>$KBI+W.ZQH@N%/EO17LB/"AIC[R8A8=)]H9M7+ MMHE/3^=MXN"OW(9E45[3]C5BG-0*H8S-AI5QA_6"B1\\W2 8(U]&O?.^8)-+~~
~~MO@+.>VC@T06+(&I.RT"E$H[F+;%@!%50]1QLE)D7_QQB! V%G1@U\!&$F MU?AN]]7'1M?_!]ZQA"^OQP1%61,"OH5K8M*Y7Y51O[PA%7'0^Z2Y$K,+("~~
~~MB]]GV,M;2;CH#1U":N> $\9);(.URRH+\+#V?D#3]_>)WP*R%BSM"NR:4G# M1PXVU1%RL:V_P?_L'_S$1S^[?B"R8,$#]S'Q+SPRV!@/TP?T@5]8\0L9Z%$I M7$?075QP:6D99'53S]2~~
~~!#G/07@(G]YM^!BQ_X=?PS/VAS9/$:('3&&W(ZY-GUX45U2$5$R?*R+ R$"=I->;: M:5U)>-MN/FUOMH_;]P>PN;T$#X^[BW_J\^[F\NK^X9_ U;]]V3[^!?SA\NIZ M>[%]_*-~~
~~I&Y6>SM[!=[K'#%S\+]$1%3>75APR[@_YH>QK&$@+R]0(*R;TT,NUI*G3L"KJ+E34&% MC*UVB_EX.4.D]5'!P>CY+T9(']LF@)-D]KG:8&~~
~~M>I:2O4>KU<)TV$E)T]KY*6/&,")'ID$14H8-T"7R$!Z >X_>4'\++UGB4NDS M/!P%BT;GC(0E3KC+_0A:8'"$RE5Z$];$(&+4]NQ*Q8N365]=SB7G.+"3];NW M(F+5I)\XQ^QPXC8-~~
~~FC!X>D31RR7:)ZSO:NG-;)6-EB[.D)F2";CU7YE M:/5^D9R1AK]+K. /)(P QF/3 M9SC*IXUVG"^]G2@VG,;M9GMW94/46U;/2I:TS:>$=U$:UZ"C^P4>N(&F6DJM MQ9 \1<^*'_)F-~~
~~LQ&^VG-O0]:%2PIK@QC3Q1#A*H!&^$#?SWT8^CT6C\/\!L M] '_@?P/Q,\P(@60Q^0YC$B>|?\ VS@F!WO$RNV.";V;DE[O./VPG,_3$9K M &/BNE\B!Y$F+F Z_D#N$-[I"?~~
~~1ZTQST*L<"FGHIZ4F1;7;C]8K&WQ%*24KN1(Y$R E MYA_]X*#^ $#Z1XET^0>P6C '\F\<9QCB]'>I9UB3S?\7DNH@RC/I#)#Z.(MMV8N.JQKU7Z!;' =5?~~
~~6MR=C)Z('+&*S;F4A[S69W(G([$#8=H\5D;H/E:M*O M/FQB];ZC*2&S.7+$8;,GB[8A)%?+P^9U-IE[-F1]]VG;&+SCY,QB6-J"RO+F M] Y&NXBV)W2I]WN'H@?BMDKM[/C,IO;,3]-5)E,~~
~~(9&G/A^!YQPLIVON+/8VU+BIZ-J(N,K. MV$+DL:VZPMO(&,PBKJQV$]H8-9T]QYTNQS8DD&OD^MT7E-\:TI 0Q:76A[$&A8OPXI"R8_?U:FI%5%A* M2\7\^7]T^/H#=-~~
~~=C=7=UO'K>8 /SAR^WFR^46TYB.":58;P$S]// M.@]-RRJ5CT;9;VPQ&<'1W(;.WW]MJK68E,]&?H4789SL/-*6BAYIH.C=+\#! M$![X,A*?0>=ZU]1V>37C4;,.QA6'!>!$![9-X%X4> M-~~
~~S&C1*&QI5Q5L5)7N=//S&UP/&]N0RD35[%*;SE"'%XH6D0H !%\$!:M[@O M?N"3E3/QWU!Z]05OI$U<&L$B-X 2@,0L=.[&T'/6-E3Z*BE;2?1&!RSSZ0-X M8E)87YV2'%O]--/Q-%U()Z~~
~~W4)?)4][V'O.<.+VS8>]N;?"')-6LW*9K1W.F M2_0.(<>GO7S)]_)"BCW_0?_*&:^00V?'BD;%R]TKN.1LGE83QX]".FE%]UTM M3HS,7!58;3-~~
~~6LM^24>,D9918E;6S&NUM*$EI4*^^4#>_7.2ZCG$L/G'#]R=? M2VD ,E5%:T%S(DM3U<=VY"(T*ECM9H'](1ZCU) M:(61L0TY&US%SD'Q6XZ*E/3_&/D>T[OHB5%I?.D\6M;~~
~~<8N:LQX.?V\A_H7+* M5B[HH%P(.,\P>C+NZS5-CN20-=\9U ^>QC9D,#1K6/FL"UN'QHR!7^Y16K1QZ_\TY7OK$;,]A-7 =R$U?MRB_'RK[0^7B^ M&+RR4<%K;*-~~
~~[Q9O,A9")]7,Q[,H8T[ZEVL2V>S]:?5%-2+7ACE1EA:L^;0E; M)QF "?D F)B/])X],PXOW0D+HYA% N8M3D:+D45F1*!A_;!?CGUG[9L7#4U[M2$D-%F-K@D-5M2I?)@-~~
~~"1MC1%>WAT@E.-(LS2@&]UBOIQ$]?W4U73\R]B$;+ M_=R&E"-)-3EG(Q89%Y8A(S@-*1+H+)D[5ZM<'9?]RHXOO=G(BAN=>7I5;B9! M"3A@*B,+^:7_YKLH<.-""GCMZ78-~~
~~'3,4>SA!%D6LFA6M'&MG'")@-" M^PK3^1."&9(8N!;,BH)-$P<2^,WX MF1CV.4^).)LDB?S],2'7F#V&Y]&;$CP*S@4CFQX.Q]U.1]WFFT'6=]"]@I MCT;=]=*&^KN.ZO/V*@ 61 WB-~~
~~W,.ZK "9"19YX9/,/;=3>)^H=C4HF(2W%H M.HZ34SP_@1.3IU==+#M,I#%45I2+IE<4L=KA#V!/!-#L8I>)& 1&OR+_Z1D+ MWIRA"#ZAVR-~~
~~I_KSS6/&S!*C4^#5!K,V@W/U\]@.UMJ7EOI-.T13T;\E?S2#[%IO>7$AE :4F]6CA2BJQ?R]B* M_8=(MTI);$8+?J/4I],LN3XW?H"V^(^\4[$Z0@,]:A9"Y*<*DV_1"-O\)(M%:!P]!. A7~~
~~RF(-8IA=O0A?7L. WC?WS6\$3SV/ 1R)E*^%$!T#FSTT@V.; M:EX55.4#C?&"$S/XC;";!ETYGOV9WF/$/9*N(S75^[:L*K*A+!;-+C>N12KF;>W~~
~~MH9ZQ6<.&]]F,MRS*SS:%B*FA,])PCX^5"A$K2$9PBFPH96I03]1/S\X]R(1P M:> Q?A\9'T9"AK0K/UI-;("4@]]"&\H[(\=M "ZLO*%,R#(>L;F;R/BX]]=D M]2 MTB,*1F4-:~~
~~<]'E9FX_[G,4Y]B[T;.5A\;+]>>[]R31KL9ANU![6' MG)-\Z;E0&I>VL_RAH&0\:41>S8]!.(.-+8Z6G.EG?\3"F^QUQ>1,.T!E54U\ MO.DSX@U)&'_SPV-\>+]'KW@!0"[SMNN@)~~
~~<.EZ?.5'T#^_3:SL!R7V6CN&D_' M4566 Z(80-+P.Y, HE1$/]OI%N#:4$RKCCCCL@!A'^Y]_;B80P)-$DO\;,9G *0D%?[@-$P0F?Q$44BJ- MDV\Z6XFQ$RA]71B?(EKIW*E$]E)"O 0;5'IG~~
~~0!%TN2:4K9GX6B M#X_I8DV&(,V<&#E\5D!-;L&L96*6-/YS+QM4U>W%=2&=LSO4=;8U]T$[@6)WQP.^,_Q M'8Q(W11*D@,UK~~
~~U63EF.3BBV'&09FH!"TEZG<+4WV:VO)_7KH1N=1-)R32<3 M2@. 6"RM(\X%#V]WI5Y5@)9I&=513"'+31=.68S [K2?V>P#R@9;[Z MAB+'C]'.*V32[U[H?5!\.RS#I:LB7GH~~
~~IYKX1A8VBW-WA(PO_]K*5]^I9/P$ M4\7]!Y#*&-14BI3G&T89+@O0Q3%ZS2SI%[1-".Z(]DHO5.EE-@SMI_#]\M M]%&Y80,@X#",(9%3SR5G)10C[(T8;YVFH]@*AH6M~~
~~MSTOM!HLS4TN0UBHN M9IXN/^,-1?LP1])<1(&&ZIW;]3?SE!F5L2:<G"O,]IS-OM#;9<+]%]OSLP03\;Q@< M8?0.QA\ ^?+!^HS"O^H(UVU3;*]-~~
~~:F]RHFJPLS/_7[ONL;#V6]]]@(S@]Y% MX9SI^AB1FB]67D"!?XN^TI\XK8ID.%E*+YPLYI6(E_](W]&A.9^BD%E9[4 M5B]'>RGGT!BR=V'!IF]]^I<66:<4Z8"(_D_$!9/7L6~~
~~ZC$+79TC^=]'K9-K-9 M9F2Q2[C?:PMHM#*;_3:(1/N.H74[^^!'ZB[N=4 M)+"-\GXV=G7Y/%U]\H8A&,NR'-93YTY]IU=GP5HZ++*-)F]VU;N51W]1@C>5~~
~~M;)]KWV6ZZP6PEA*SR6RL]W2THZO?,)C&;R#;@ Z6C&>#.-&;$A03VRXW;&E MVFTV"K8;,&9HL]NXD%L\859>M>K%I)VNX7]]JW"OJU,F,P[=>1K#.F1B '1_M=Q98-~~
~~5U(G]IPY6@GY3G]0E-#=W+.Z'_4D'@#K[3:P\V)*_M*=MYDD99X#]_M/.0GQTAT1XNA5:XS' 126$OD"5S,=:4Q=G3B9(;19V]1<0>N#ZLG%&3*DSUZ?!TQ R"XXE;DUEK;]<&L"]_]~~
~~^.6 MLZW2G,N^XF+HG.ZV3C6+H88B6)GA\.VE"K=%>.182GE6%COTUNN9<3/95NDN M>!S4/I[B];5V_S$LC%AD*=O(T8;1]H,LH%5=".MF J=H9#*)M"?UJP@NGLUP~~
~~MU_DD+-7N#FQ=508ILK-MY%B)9][M51?"T]IFLSTRWI&YN_I]H7G(1EEU Y/M M:"O-]ZNP6'$PIQ)C24:VW"Z=_=YX0_MV*E?.!G@8U-HDMW$H@I)V:5YK,,@K~~
~~M6^U4;CI5)X%.*@C@!U*3Y5!9@RZYS4.1+0<4\5]# M0:D20#XC;W*P'B/'9'92!Y7;8U#;5N;QN90OGW4UE-W -+ .!>LUEIW0N6 MK(N=%4\;&TVEZH2-~~
~~&&SW*]QLT716;OF,XRZ*'X,TM/& M5G2"KL5ZR@Z+;T!5)5B&4XX956-GO:#AR(7&N^QW4;PK3@>TIRQ_[Q$_*":W M=8;!11C7-T;G46K"G5C1"%_U9&D6V"HZ-~~
~~6[O9!2LA&15VL1QLK) MZ$Y=RRRAM,Y2D<8B%C-A>]/?U<$HQ+[YS/8@43;NS>-D&0;+O6>^K*&ESAV0 M:+H?Z'-X<%$4LT/0;> *QL*=MD"#\[DOS MW]]D]H[QQS71E8+]2IM47~~
~~7N30U+AAPZ3@U;?B=E15MC7E,G(IC0!+:=1[+; MKP_AUWBSCY,(.NQNMI>;1_R7AT?\G\]7MX\/8'<-+C8/?P;7-[M?"\?OMQNOEQN,SNKNXWC]O;G\'FXG'IR_9Q>_7P~~
~~MO=PV.9Y,ERM=S?NPDZ9ZUV2NGZ5W36[<_SS&";&>\6-XC\@D^0=4&L=CV(^I M&>91^HS1D*^]"/(AGL/\W/UL,;7A+L[A1WC^M16>2,]KH^R9($@_0_*OY,^D MT!_<2?=~~
~~/P!A]C@_\^?]R?'>XE>L?:^J UFF43?!U*G6A'8Q=_9^<5DX7@V M7)C U^P<2$7*K(V]:1/^0@(,_Z]];QMD&!]22-!5OG%^P0;F#2:52GU2P92 MR,%]VB":3FS8G*CH6C%:!=YFK~~

TX1==^@#?AA3A5>K%YW>3P:)E+ZJWU?? 2 MK9;EE#V?%\.%@/,HZ>!#@S29UPC=*9ZY5=-(?^J0GE,__036X2G"V=N/&C/ M4XHWF1[J:,-;DA;E2L
M&CUT63O=7E9]7D.H9])=>AO0#M0[[SJ,OL+(S6O;3",I)^A'\1DCX[B7? #_@_GG"O(6+0AZAF MM8NHXE.SL!Z:.U-=84<1LF3U/$<7X2,5(C%F.;7S,!W;\$FT)W!Y0"K\KC&J
M<.Y4*.21_9AV!UL5R8[=C2H50EFI&26&)8=R0DDB1$P?JJWEX64^B A4+0(MCAHRMN&?KB9&&P9)*U@YM B#CS1"Z]?[9:-AB>W+*_0C=O)['EG!VSH_00?_MK3Y-
19*5E:N,UZ.UK@M()(6K72OM,_/A1#K[^=B]%@(MH$3(>PN72+VWT+D M_P*^^]1_E?BI246 /KNA/JP29]6Y61=:TM;+AN!Z6[WK=ULQV6ZES<<@7KH.
M/MS[AZ:C&:V3NG$!UFC4S/>-1VX;6:41%I6[D\+F,'?\@$_)'8 ME1R8)R%F+L2L#N\N0GC%=E,W+::NF]PTUG&R8L;YWO,&W\1V,25-JM?T0B < MF5_*UHB0\ 'G&7W['4PQ%-
<*L79=;H#(#7L9W>C%A?6=.3 3<3\P%00;:8 MGQO\'^RPG>QB;3A$AH]=ZS7WIHO!(I-=3$^3XN?S>N_/=.]U#%.-U$?:$(1 M_I<#G>
[,47VWSO+PY[;%6S)K=7]&Z=ADQ[5VVLK:FU1&P=.);:$UU/!EKM@= M?"?*;0(7_TMTQ)_Q:<,GN4N6%<>VGPLTFML4[>EK/-Q-V"L303TER(3D[I-U MMDH9&_V]3L.1(L?
Q<2&,HA>!B%K'JGHTW[PKO"-L.)!0;XMEO,R)-986'C]Y0 M<)3D(L#&]L$ZB,IS,YL#)PO/AHAH6[TK9[Q7CZSF M]0LIC-W>*I8':@$N'21!%"T=>Y\Q)QT.V5G->CYA%'SAE5"_"442?
9C:C MB='+,M4UY>=1PL,A_,KRL<,(N*D4LBVA8NRTE]O@#<5]5%T+!1FWGQ+#E+"C M BFL\FH\'D.3/=#ZTK^2<7'[R]6##576-%-DX_S]B#]6UC$XB/$((YIC2CL)
M,R^E,E)E>5EO.&^QF@P>2!$/\K93OF*L2/J3*^OI0VJT*4H!-(:?A-ABX<=$ MJ'(YFNE:0<6Y;_D&M=8/ZH*SMBY&[JNDKG%EBV&D8*>,E,$S/!;@ \YM5G9\#?VHH?
2XVL5;A9F^&VNH/3[< MZ&%9P]=>-]3]J\OEVO>BO0. 'H .O]C]@%04[EB;]0AV=%AYF!RX[IT2T_[MI]$%U_\'+0A#LYQ7.DB(4W9+LDYZKB]QX7@YTW4!3
MA0T]YMKJW7CR;\V1%;?H(LNH2:LF-H%;V"#(62$92:P-T-3;KZD -'+B[2BO$HO_BVP=5WU;UF.1;\#R=B!R04\;VC9-15%*,CX@BXQ3(F% M72"% 68^FRQLZ-
/25?]*S\OM[>;VHK"NVY#0EY\0W(8)RK+Y)0X4RN1FCFS] M5.8=UA1IF3\V77AC&[K4R6E9=Y':,^F0AG3<-)$W<+XRT)+,G8<_%FJSL;([MCY2]H;QRHW254FLA[/S*FTZ&;]
(A&6KM/@I3U:W<3(/V<]OUQ6C,1#)X*D% MF0I=5*\X=O*0-5.]=8\=3'9(M?-(0^.Z=>.9 MG[KV6B37:F(V1:T/AL]*ZXH1+/Q7 *EV(M"! 3&092I(+U,QO4>)_3DA#6N)F[-DI
SAXJL[-7 N89[\B1K!-KJ7DF; MRN6D14N9)'9!BA^0' .I">Z2,J4\A^U>A;YT*6V@@E?F_>*>-PM5$*448VKG] MY55]=+C8$6#_@/"/ZDMALS#3ZZ/L<)L7S29]+
[NR7]";#AWZ6,,\LMKC"+L MYH$->,UK1GNPQ/U6UA!]=J\T*>WJ&XH_;"^O+L&GOX!*SI7Y+FIDL.1_5W_^F_P@&A%0YQ$ MOH.7%/(#WMN4_Z% >8=W*Z%;#9(]AZ.+W]75-
X>61-WCY8FY)R7KEL)?1^1 MF==;_!#U:L ^"F<\7=GP,9L<>ZU!^//F]N(.^/%KV&V>ZP305[9>.%/7PL!/BQ'T9-]N$20E4U@16^V9 M" U=7]<5%FTX]-O15:R=VDI!9-
IDU"UUXQYVM/%V)]LR%OP]$A]_.!?$< M^*O;2_M<\]]LHO.\G>;_#*B=XC&14K^?]*]6YZ1M9.LNU:]$EQ&U5Y_6HL]9% MG?SLMGY#1A>K(4$[MR(=LX7.4FM4)N<#H)(^T,3A7-
@P_:4>CJ^O!]]_"AXN M_=@YA/$Q0FRIO3Z$7[>!%T8OU"V\15\YI>>=)&DZS>\VT/R0OYT89K+6^_7(M9%EP;P,X1_/#E[N[FZO/5[>/FQMPN7VXN-D]?+F_(@LJ75^O;W:_@NWM]>
[^ M\^9QN[O]D_$2D 3AEYK]%R9;3/4;D!E.\Q03,+Z0'Q7XJS Z?K*Z#72-Q6M6*'#3XE0,=/*YZ,7ML M8F?&S^(T2Y2@-^A%M8?9W*8<$8&*4BY1QC:0\T-2G4@>,'*OPZAP@48A)YB%
M\6M74@5N74Z.\H!.CHTT*XN\H.7*-7E_2B>E*PX,S8/UJ2"ZYL"3*+*1/?2 M'RDT%HLS! UTE#B-H+!I(!P$\MA8A]7)J_" JJJ@O[EJNIV;9%DL+))T -#Q&"Z0JDEP.8V=,B0T;'J
M_93@M"V4$9GKFW'ID[S)P(T;ZJGKZ%C8W7.PH[P'ML M95+S 7N\^?MK?4H7IB;7O4Y*5_9ZTK TO0=,&T/ZP=,= MJN*=YJL\1 SZW*MFM8MN%I^;Q7?0U!WKN@M.Y'/)ZEG-=?
K\>7/_%^*G/VQ_MOMU>;R\VMX]@FS#W0A=5!]B7K58$;49;O6F=%H7+8"U89.GJ&X%GR=V<.('F8#A]X!9=G(Q MP?D6):)-7R.+)O]*4O74 >IE;75D* MRI/T]BQ6OI0+7\!)4H^K7&
<@_QR&[E?_<,!CW@8) M'@UI>LSNDCPIW+#!4Y2A#\]M!E?$LI(=C RG2U'-K1=[:#Z.:ZWMX^;VY^W MGVZNP.;AX>KQ@=KCGW>[RU^W-S??
X";:+&J$.L@++3':A*8<9O.UIX-.6A= M=#]'<897"M[=V+ O[D$%V(>Q3!8+[6+K>TYD3XLU]M7Q%]9@C7O&(_&>QLZ MKXET]Z1I[3Y_3L.O=_=7UU?W]U>7X.%Q=_&O9L)AA50]-
@R2FBWY_4LSLT7 MF<]<7:V!Q)B[;3O8T+UQ,%4I[;M^]$;#=.'5QLV#^H:U]9/I!+^"3 9@ @9 M9M? B8U=A]%7&+E9[XG-4X1H I8H.-;,HRDZ)JM\'AYK8]"3M7*G:&W\BALU
M52O7]N_N?]W<8\/WY?[BSYL'[.O\?']%Z]SUIS+P1M+DS"HSLYCA=+$?6U"H MTU'[/B9T +,@L;]JP6_87 P#1.-I"]TTKN0H\($WS()T>?7I4;3XE'_7A)PZ
MI7)D%']D#0@FRSDTOH#PU:ID9NX>KQ[W>8O&[PK-E.NA?.RH68.*=L*C,>S MA:Y G$S1EHRN+6=#RTZE85[DAJMS%[3D&S883I5ZGW(Y<6ZMPZ%&[:1 .[
MEDR3W1:HF)OO&AKVCIWI%![_*I1NVK@_F+W^0H\;O[=4!Y7KK'D=RBBIT-% MSFJ)+"K%E5>XW=SHK?:4-^]B%@-UH'T!S 9K+Z5D!4]YK:BE)\WW?QRW>!.X
M7_"D1@GT@Z0Y=;B!1Q_.)0O DW(P-IR>&BI+?U4!#<%5:MA]=L+O/MC=7ZT M4>+]U>7V$=QO'\RXZ_^ZN;S>/5);C;D)K!Q_O-[0.YU-[4"L,;C*2+JL">7@ \&RTM M2GAHK7\?
TVK4LAOL90DF#T!/9!-XC M>H=N\-2P%0+)-986-*A#Z#5AR_R6E9J1BX^IF$GHKWD9DI33K3 M7K;(HYF-I4\LW#&T:&NEK'>G>3-B!!1JCV0XS9F&G]%HPRJEHFL%>8P7Y,SJ
MBY+>&)GD_,EQLFC4G)2XVV--VJ@NT\[2M&.L-IFM7HKA^&W_V+3!O"BJ6X%B M=CM]@=]6S_>XC]'?C]@>7KU)W$W)]>XO#6H7%K3.+3IH?7(U=9B7KB:26E9
M;7'XZ>']W[X0)^KJ%W+Z:L;O/=-=[&+PB%EFENNX$XM6)4EM.\R+D4^\T9OE MTYO[R#O RH8%I5G#"HIR#L!8;%HU/L'8CW?>6>/+=_;_C7Z-)+-&OT9I."6_
M1H]3[83G$'E6G%6WT+GBX1-9Z56J^9TU1M;?QPBZ:!.XN^091>F8XGOD(/^- M7++Y)=C[AP-R3_\2LX'6S69;6>PVVN74'?X^KTZ99\UV8O!REMP&
MCPF*LJO;Y=;XEK)TGNQU&&SYC*^%(+:X+N'(BN2U'H90\5Y3)E"0"2["_VS MI*DQY/IUC,Z(ZR!HJB@Q\?+[%6MY]Y>5^6TA'O05OWSF;X)@Z>/-_X;GDS& M32J/T#5Y=+*
[)0+52N=#U-15!XGH2DH+5Z6<;_R/" M/D3X%-!L0MDEN)%/YW(K.8CRTMK O+8]'H1K&ZYV552WFC1#V4&!WW3RL8O7 MD<2/_>")+MURN&ODTIB(+#> 4CJRF(7UH_,
<9VY#QHR2LI6=_(F9>6;&VRI% M>(^48$\BSD_F=]JI7S<._G_X>W)Y=EU-EY2&U*Y$Y,<+SN+&*_0Q(8X=SNM M.4$F@DR/1)-R=KQPQTETI 5,P[1XS"
[=+(CSH5S]YO@R_!O=8)_<:T1M[XU?Z MJ27X4]O7V,*,LG2U?NPXV%,;R:"6%TIFLRFQF_0[6<(E0:EF=0B< &!'XA@ M0"6#3+0MW8_DUGD^N8&N1Q(K.X^6SB!<3$/E;+HR;M-
::5S=-S,' MD4JAF^=FW =1EEF0D8E/.?O M]Q$ZHZW]OYIR8+8_^0QEWMB=>A8L1<.-[/>12,.]'E3.Y9)GM^":5PF'2Y:7 M0F$Q7;O:KB<6@;R=UKQ+7LNWNWX 4H&
<0'(03,]9V8G=ECO[$A/(A;GP*S) M75 ->3NY$2'.R\H']=#(WWK&[I<[?5;+!EQCMO*LX\5]@@F+.MW=.I,_.U:M7 MM&9E"A866'@S*Q9FD6[G*,&T)#4YIS9]F2F_C[XBN]0]/
LG4'7R*7QNE.Y M-93N/Q6SL)0B:$FI4R5E*S?3H 3@[.9;7KZB(&:MAUDC#H73>VEN MK4TN509TUMU2AI7U=MJ/]M.Q!7!LI73M19H?/\$8D:Z6)X&#N&:?4(\GYQS
M783!&XIB_*#L4 LO[;_"*,*>)CLZ2X1^6EM)FIRV;@/-/;AV8ECZT&B]7!AW MY_H80*6D*)<3D+SLU']Z&5R#5O8&X1]3W2#\,LI(&>Q MC7Z323*/Q%GTMU+9'88#_Z+!< M
!5@JHO1A]&V0RS"554&\JX==XULV"1WTJX*8G+CTN$=:,/X2(++IP3DLFS3 MH<07/R;:HHL(N7X2[Z+\M%"\D$OP:0PGR@ZB%%!L8F*KYG@R6]F0QJFH;N5P M.#\$)OGO3 B-
,@ZT67EPGI%[/*"=A[?>\?'EA;H5.^_Q&=7X*<+-2VM1FC8S M'8>:;VY:RF$U.8OEV#5I1?L,027NF HE!S!.02SY>_*,0)W[.C"D24%=X/CD
MCP\)WID10X[_(S51O$VH)'2Y_#@HB@FQ]AXYT>\&4F0=Q:N'?8]O8Z;#Z&C M9);BOEZ.1R9=UR'')/I8HNQ!Y'?Q]BCZ&:&' 3_YX_[]]B@,@#!_YZLICK MKRA"+"Z;(%*$'=YA?
A3AI8F^@XQ,Y=OI*%K[E]/+]ZCY;CK)9;&HV11]NWA) MXJOI<42B;^9KR@^^XN>0Y88]"'\I20CR1P'ZK)QXF.^%K'/1^\[;O9(5+2MS ME/@:Y!AU85UE&"' MP,5;TS8F5X)=NUF5'E*-
Z6SD9?LL-(;CF7'8M=5:9 +#DZB!+5RN?;T-+XQ) M!9#*PK3#L^5P:\"J*(FULMFCY=QX=4A/8Q !^35?KN/2GL;CD*Z#+AV1M!7&#.)^,9G:D&_0TS#$GT,ANQY) M9M=K@$'H7?
N!GR":A'W>B^OZ2')U-B_D.;D?-+!S]8UDGB&^B1Q"?GI=^<*Q MJIG\8 ,4AN"P%7TGO@%\8=5&!$[0<8XO1Y:D O/LL2\]@FQ 2?!A!'^;KX^ M&WH1#3(HT$PX;!P
M%:]W22KD[#;6&5Q &]H+2BL]@F@_I5+-IXCILK-AJPIVA3:G-:>(_X9S*7DQ M^D\/58=8=W(H*R-M? "1B^0Z$=[2]R5YH,/Y#\]DY%@YPX^E9:(.Q3YH;OS
MSA<3I<./[N+U'X#T]4KJ#D&ZRD[3)M?CL?D \U"C$AZ&I(_Z"-FS2M*>*5/ M(W3^R3&![($#?T=?@E01_[;2MN_G0TZ=H,MCA+_]6SSTOR 8*7U-O3U$^S?5
M\^NI^;)Z>@(+Y7FKF6>R'EC'V$1?V?'T0+PPI,<85#XI@%*WWJ5/!0%QZ[_) MY@\U M'L$A*CNB9[+ H>CU#Z_E4J6SVV8H/SP(JHG*V_SO8KMY1GY,MH-FO-!J EC
M]G@T6D\6=GT'788AE#G269@:<+0;,PZV")%:4 M,MV[,RMJT/H8A CM;I98D)#VV,#!'@R,_%CWA:65G8OKQ[3*"+GL8(6H^_V
M!_^)%74J;/#41+%XW'PVT=9(HJG1;%]C$>_<3I*!QXYB#D0V"$_"!X^%M)OT M?MZ5D>B&692;/(?L2_]*]UUE5 O.$O5"X+,?^"_%SIPO)-\]1-:5=D* U*R
MTI,Q9XYT(:&=J6LQ&)&M*XH&+TQV"@OG)%VCL5.:^)Y>EV%S9P;K%J6*MA^ MT.+)8;MC^D0/*WG7U<#*U;K3^IQVK//W(Q.5]=Y_63LO:S9:R
MC<1D,G%7T)8WV8T++>IMV"GH,!V7G>8+DO4_OG^%_AM"% <8*T??V@DT$B;J^ MAOIX45NI#&UHC68V7 O=]WA$7X]',A=ZH[<+I:T,TJ/>[!1XZ,*_5Q2Q!60; M.
(G,O)8,9N.ILL3+HX_6@O@O=0#3@E.LW0 M*]S3/GAJ;61$G 9ZQ#0/I+8!#)^-[:)6B_'.Y,WIK16N=HRCG%G/0VL,9M9? MJ;A,?'HQ_$W>:*J(,F$XU8=:;SSEY;"0_-
A;S^W*!6@[@D[^+LW-/YR.9TU_M EG+).K@IZDZFV\^]R(> ;U&,#*;E;N#B74IU3 MWPC',$%<$CP) YK2^!F]J%%4MT;4$.FZ1Y2GWND6T7,*YOE[RXEGO(-Z@VZ5 M6:?D[-
X<\!OC&&;63XTKO!-?3Z=[]D5*YM-?1\2.!I>CY<1D7$92O>I-@GFG M+DD<#&B24P 3(T2U*?8VJ;/*(GK6*G,RVCNZ9D6B$8&PIR/E?5G(?7./W^^ M*#4@>HW\
))"/99ET_GU.43Q/1IP]P-B9]UCUSTPI+1=]]UTXM3&&@=3IMY M=-T$*:G\Z0+(!@9VAR)<.WOCC3355*U>SQ+'?P(%_AQU3@&*0SH)1/Z?T<'] MJ'X=1B\H(NK3KR9-AAT*V:&0
MT>T<#6S&&?V0*]B7 ,/I:^0G2##G-42:YIRK7C]G%0H6/W,7DX7Q.6_0K7)_MJ(E\R"FG=HI=..%JP9EN[%^PY?I T9OOU"-!GE=7[%AQ,*?HL20CBUS!I1J: M3QYJI7(EV%8R*B
AQQ3I-HA<^A"G0DR'U:AV#\?]?R(G>0P_8T^?/.7]Y)0] MH"0Y(-;F+GJ)/\-O)+'D]DBV<&GE*#<&UY-PC0&[7E]"*;K7BV1V5]-^[(YM MN%AYB#$I?D9!&'R,\L<-8\
<+7W]Z]/@87GU+4$\]C$BM7:T1D>#29;NE!W"R MVHTLK#YKY8T]DQT[6RE;@1B#EL_NAHK2T^4D!"B3@6&6F"ZD3/OLDX2G MXO"_X*_E=+LN-T+4OI+.^\!;#[0F#]#;_^-Q5
M^6HH)X=HZ&%K]Y$C^$G=.)R>1Y:3\)U'IGW^3K*Y^M]2&8F=KJ< MKJS(D!Y@3&+W'"]#NX,+_(LP0N6OB[CCF4AZ-YSOIFFH=AST,?LB=<,'2%F] MVG]_7.C].-
CF>*].5]XQ/(UYLXDT,B=\/Z9N6OC4+,*_\!;:ML$2,R.KKN!X M7&I^].PV8/Q,.B"]P0.I&MHD63?87TC*&_^;#4P:]Q!2ZI=L@) CW4#.)T;O M:FFC:\448%[PD?E(272,$_"'
"7LAL+\'/:/9NZ@0,X1*T$Z'YT6I\U3A%"E M_D^2A8665NYR.7CBU)I-6X">2/1 9">4=*Z=OF(0#*_'UV'T%48NN,L6WUR8 M:==6;D+5WHJ69W081-I@0V3UK-;LT9 .#^
$^\])=0/E=5X>T36>G9WG^0[V M-W=1L5O?+BI6F5P<\;<1)'5[T#92-(4'V@\P#^HBZ 3C5;KY+L(XJ;4C4IQL MYS:>K";#]]16.!:J%Z?&D.]%%*<-
IR)B=Y>),9)WB"H6_;6U:;YE:O2^NR MIP.U5H1/U-2MKH68'^0"BJ6('\!)!B!"3-_W4U-#1-0ZE=9?!8E?JL\D/_-\ MM-;2[(&XXX"+]&XIBA7$+*%K19?
C7@9Q_@5<>1YRZ.XQ$X_!G]>$T^L,S[:6 MU)Q7C+CACX-7H?SIO?B+H-I,18^3T!]6$74NR.S1"AOMD8V9*6TU;M: EPL M,^^C8&THG*H#TQ(D*D+O5&6XGJVM*
(:45E0,K@+KD)61:2[5)G"WP1LB[DG, M+Y03$.O*6VI2]Y2NQ*-DFXPE@DOSG66+E=.3EOV$^D#,"QCEL167ZY$:F&% M& F%-
^OMD,;RGZ/&UXLWXX-.;B$'GC_!-43ZZQ$X$UVA8#6HDZ4W-;DPR.@F MJD?H9]*[_^QVO[TYI/TXL\FX!$@&E/B MX."#WT_OY#2F\(/;S M DHGC-U$,G]BZD[7-MSJT.M@SC\
()H=L'#,^&S^]V\HAE!9WI/(_OL"E-DPK.\BTBDP>;_# M"B;8P20Y!;_D!._3^R-^K&!,*<6I#[(*RDGRL7-0-)XAD]7/K16N'*N$ MP5-Z@?UCZ?KZ->,;<904P(C_=@(B_LM?]]$>=5
[^VUX,-4Q0^!2^H&UT-A# M#YLIQ:H5(DT$#(JPE?D2:MJL2*N<;5P$MRQ-= M<(F=L/%XAK>4Y6G)&X>!MC!Z4~AU#H:4U.BTLXX_&DQ_ZYIVNN4RJ>]^",+57@KN#*]
MFQ&H59EV1CKL^O&&GGWG(%HMSBDTK0WUBN4K0?EG=M(T@R/S']5(L?.9SFB' MG>*K./%?R"D_U:9+S'RCH<;WSLO>6HC0!- 6@TKQX]-2-TN@FG-;;5MC6N(-
"V87/7RQ;)"D3K@D[G1NW!E=*L6%Z3D($KI M!YGRVS"0FO5Z.DT3+U(RG_LZ(O:*YW"T,'[+1K-ZE0S*,,!S+X^" 6WO/4]@ M'R#W"D:D)5F,=[K'ER.M?
JGQ6^6Y6$XU=!U'UX63$I995>V*5W6B!VZ3:]OE M=#2[K^74^.SCY,(.K5['1&UKA/11H5/Q9Z%<4OKNE^YH8G2OK*1D=25G5;0% M1C.-+4A]LT^D>2#)!<"'>'2WXW9!,V"?$,A))'?
PG?S3AG0I]@Z<97O7#8'> M'Y+U@9Z[NDXY7]D% @F,$I'=&'BD_3[&CQ])_0DQ\$0FCINYQ@") -_?:U M7UGP?7Z5)5O3!&FQDU6XA1,Y'*@@4'P8*3R.7417ITB<"^L@/V>?ZH?
R]L@>; MSN]M^B9_IE44VX#=N4*,-PTT9[5/^GZ^6,&+ZO.;K7D,.S>=+N':AFSFP0?8 MO&P^$1&&FND6KBFZ/))]7O&R(OIC]F56K\3OB]TD)=UY[J=H\,-4A9YC'8?1
M/-4YHVDSVMK.;\R[7W@3:';BMYD[54?U/('A<#/P!.)S-!_;IF_SJ./$23 MB/U8(AEM.8Q+,5Y.AVM!@\M*EC0H9-[#(&OZE?T^>K.%/T(;S MU""'-N@Z4'CP]X2&
R!K&9[S]7E;K!@Y%4PZ#K0.$[%4.35]QOB3ATED@,W M'*H]#V%.X-X90UW'8EI0U3!.552=I#4B[+OP.+A8&WH:OB=OP^ ':4/:^7 C MT['?)(^5B'1;#=+^"!?H5D4Y!R-
V\H0@^H5)#H8%]#]&C66["?(4FNNZ"T"\\ M*C_^2NIQR@E2UCP2PGHY_2Z/366 :F;NO]>%YSOY\@>_(TOO<:S4>/4=TC:8 M#^M/;V.ET[0A#$>?&EAD//I_L4H&I+_',W_0@]
[*^QXLR5 #5_8;?FXZ1/X^ M#$!^,&32!B@]\1V9@5:OMU=+H*0!ZRFWGR^A#7U<38Y=V1Y8DVG0];75G$V8 ML G*:GO'5]'E*^[5+BCJP!+K,YFNH]
MB*7[4$Y^].H+U^_BL$XW,B4?S9R*R0I-=#EA@_VY$?2U]4B3['=]>H7]&9F MRRH7?ZO?Q9Q8*_BVU4WP/6=[+X/81GI\UO?]_L -RC%*B34ZN+,*_%J$=X>$31 MRT2$
=V::#8G9EYTQ;3H58,Y?\Y\ZMK02 M?KZ0_%$ QN 5/XQDHK[0QUGPU>0QQ,[OM"#*RB^C,M26WT(NA\4AH ?7)K-E
M^AM!/WCOJ7"KGS6!^GP]F(M4CI6X+@^RK8&G0MB!!'(7B_WWA>@Z]7LRW]:4 M!'38 /%C+;SWRKNQUH@FW\^.O\.+[G/'WT(-%F>;,,N5-?4))E] K]Y?;[5%
M_.;;RC&V]6C%_7OX]/.\[I5+;8B+.6.UO.YHLC;M=9W'^K_4:SLSW.7KJX.1"HE*D./M]G,.1=C63G*<*#3,P_? MDT-BR5UW%'J&+U?G@S7Y.UI?8^X\ M;7D]VV]/QQ-
/5W\!KB=F8+Q*"W:C78?%:\@OFA:0NN>P.ZO9>#Q\SHMB>ZQ! M!Z]$+2;N,.?L1"#3\J_)Y_.^/>H+>MT2&].+I!7;E?U/TU%X0G3F!T : MMQSB1[..S-5X.AL\4*!O$6DU=J5U)9?
X$_KVZD??_1*C"%0S_4]+43?R9<_ML.*%K^X!ZPE&5/NU_NZ6-;.1L^5\LK:P?=_0HU5:J 8\6CL[/:3;^$N\M).; MB'\A%Q'G:N0A=HEL!CDQ9K)-5(;
(2S:1D<'.6_=C=V8\>-19^\;38IHF"UPL M$] [K*G4 0YH,J.8;4VZO:1,AG7X+0^N!7B9 !:JF<[D-L@^UQ6&O&8>DOG.X*X>!3=L:XU+5LT4.F<;!DA]B%;+AN] M60+K/^N-
YVO;4K%5=>^.77W]NSRKDR9P/H;$ORD[_XKU!&(YANL)9 ;96$\@ M$L+]J2;3R$]6WYA,/+_9GT;(IDWG=]9?4R+<2V;/"MD%XGD!TE+-#;T74#
M0"^X;QY*'U!SV>C/7P0+3HZ";58"'O5;@X'&0P1SMZ=F^Q/W8_V?>!98RA$ M.$#UBEV1%ILQK%BMRQ=!;,";?POG(M@VBLO)] -A OTE6 I8>8OX*(]HCOM!K MJ#+)
EKZ0ASHHKFNBR@;:IG4%.8?UV:LY0LPAMT'2*2VH(*SRWB$/'FGZ,1NNI=4"IU;#9M@S;ANI 8C'I69H+)[8Y!*T&H' 82,268@-9YTWS:'Y2S\80R[$1R6># M;(?CI\
(^QMOOG:FUV4;RZO>!83-W:]2.465;)BW)1D!+;]D@Q;_$XC%:+#WU> MS.EM +W 6NO633Q,E1V#R'WY>QY@R@'W,[]#9O_04 MT:9"VR")_"#V'5HF(WD2H<*M"<#]
\!!*\J*YWE&TLR,E[NV5?HVB M>V+6-]]\7HLO ;V^IER-2A<[+W&V)6;_X]6R^,AEX553S'&N4K8 K$$: LH+? M"/,PB8"J7,.[T_^2_T!1>(<)410A]R%G;_59"N!]1B0_H>YC:R5&D\GK,,3<
M_+60D>Z1'>QWF3:%G;4_A^I_G_PX&H%<%*"R:I-6P&],GL&N:&UN[;X-_]9Y MZ^KO1S]YWP9Q$AW)K\4WQ=)UZ@R5CN>RE$ 7+CQ=?7E4[@/1.GA^'M77(?/Q
M^VGQ]0F>!B9)>W//W_.7;LV5(KH&,T1'3ZS'1Z8(8)] @BH?RD:"]?.[6;=] MTL:&?Q][&6P%IXXNO_P-1?LP1HK7]KA;]ODL'&$=JD^^U/'[WK-,>5FFSN M*U&(!E:55(7?
S4I2>VRHXWEISV1/0ZV'XL4&6@8LLYIT=-QHXXK".Y;7\]CO M>E4Q^\5:SVH7%XN]MN*+/H)A0XU_V-I-FP&;#F ;8=78$,IY_#^>O,+S!T@%1SW/X^*:ECDTP_TBGLV%4HZL-,[Z7*_
M,EE@:,?H.]F)?OL=KW2KN!\\O+1+\(@B:"3'.&!="06EM0854=3#IH%KSS/ M93.H2]J9VENLD$'S8-=;X)H)F)J)*"_'<$X"08(EDG*,=U:,,6R=D?Z7)6C>
M8U"9WZVUX#45,J9)6K+D+9;N_WV6HO8=]&,GC.^P1U MI5G(]]%-OH<*$#W(!^ M8MPY[L0E;J)<]%?^?EA1/F4MMF>W<]U96@+*V3T?33?+*]I)]^7Q S?^2] MGGDC,7U?
S>0ZCV6BU^FZLWE"C_Z]SQN_IG'&YF$&DJ\O* M*#M\ *&/F6T&[G?Y'7:+U'X]_7*7F'ES#L^==_Q5Z'C3LN1\QUU()$)9M> MQ7^%8+_S$*PWG:W6ND MYUZ8? O6!F"O?
2]!:0"N8_2UM2A-H=>.0\U7BY9R M6/NK_7RE;;O(#;KV,H)]Q'7^?VVK&O/AL-4.;4M=1UXF(]_<_?_N@V'?ZQYM MN9^-H:X[FHX(0X=7\%\[M.]ZAS9?C-?&D6S3B]"T/I.2H$]?SR-
^@*"#YQF- MOM3V6N6*IKU$P#RT-5QHZP(D2@H7]%;I_DI(-;$%A'@(1,114D #_ML)"?@O M?WU(8$(_H_<'!1!;]QHT".B&1T2CD@057"+V^<+)N?HR"A[:<;_: M"AV/?G) .V^+#>>;
[V)3QD$'ATX/.H1*9NBH)6+!BLE\/#5I-R35.T<'92$> MTXEI0*\"H+BR7&.U-"\N]1O/";WRX]PIXETO;40LPTL"C#S-2RA-0:P256N 2K>E)V#'Q\.EF8C+]*7D.I9RI
MT'OHR*;TJP@_Q7>2-/1;W%/R_T23)I"^M+]YX&$1@X67(0KLZY0&UW/L71B M3T/OI<98S2'X3G<=8-R^L_]_0-&;[R#1C09<8FWW%C2H6]B=@$/)FOD+=?&
MKWF7U/$<+G@61R"E'Q8=%\\^\]Z^(>>8^&_8V??P$Z.8#Q QO2:,R"B=PT1$ MS+:ZZ[FS-%Y\(:]FY085P@ER5I#Q#@R<\.7%3Q(D,"85$EWPJ%?MA(CRI\RA
MG$S6T&0XIEFSRKQGO$-;".R-[]R-S(3S2+79!:&]!9-02\=VK_.YMS=^3[B4 MAE5#@)E(! 6"OK'1O?,.BGP4;\K9#;5(DN+0V,^F6?'2Z2Z?G$7.T'X!32XV MRHI6
L"4$6PJV26#6J'_#8,CC+ G%3X^A\<8!BYSJG:!P!Y),&FR3-+]YS;J MD8-YD-.UZQBW5HJZGB,]90>8'V0"), L(AA@<626VI\ (7>!0:SGPAJFKFT MNBJ6&Y0]U2-
S"%FN^G0_7QAW>.54/,=*V@Z:L0'&-RQ -A$*X*=CC)8QP_A MX<@*LP[A'AX>]BZV6SY>I%EU78.J-I33-:AR?.Q8V7&]E?&[_UH?7#FO($) M)@7D8@"3 J @L-T.B]Y/(O.\&.=>@;G?
#^7AM)*$6-XW4>L[*)13.3LP%LQK7;TFGLG[MZ4BIFA(SD#&MA+K$_P;)_*SLS3=E+4#VT]' MCG$W65;)NM!S&*1Q'\8&?(R9@1]Q%M1D]=-2("F3ZD=(G;IU\"C2L=<^6DV,
M=I*6UU (C/0&IT%-R&?X?D?3W5%0"3]8DY!=%":51-T%(>20TF2C_5H0\OQ MTG@R12N-SZ&&A8#Q"I"MCRV"'%5OS$>\+"\.K;Z##:&RQ2.-6D(6.5FM]U94 M-TBH> Z?E
6!0^8X#V*?4I,Z<^CZ>"]'TWWH>EEW/80,@R9;)*5V;H&$U.PK M7J/5VN1ENZIZ5]Q-@:=PHQ1X):Q#.SU9^6'#,GTBT^_LG*M8Y^AD-.P4>SV;
MSDPFL,MJ)W1P,I9!YO\V#"Y@_+P-G(ANR>$A3XNN&XF07!.>)%3.<2&@94&R M_72]$SC0UK+2N4[!HF#.8%_8@4>R<]X(\P#1?)B)_*IT]WSV$%9??
=FL8CUK=E$JM;W#/54[(T&&K(T?0REK>XZKC(S8IXN" M?G.UWRG(1@CX8\CR!6$%*5#?E;X_RN:LDT5N-Q5"S5WYW1L$V-.'_?, M.]]-VM6M39"Z.I1CP-!,P[R;F&_1/)^_P>EZZLW-
7S#&TZIZ)"TSG0.Z?07G MF_GCFV/R'$;^/^KO=1&0IP4]Z[FK*\]-HE^VM+XRI\ PYS4]57:.CF]15/X_;S"QO#4@'-7+D61^=+$'&RU
MF*^6(UVV3F+&5%2N.,EG!3<*GYR6W7QY;+W(>*7):2D+K%?42K^X966ETS-\?$/MCC#< ==Z8.KLIY#4/B8]$/B_+ MU1F/UYX-]]*WT]JZ8F7$K#WK,#4_CA/AS>,V2/!+2.

```
[QHEKGP=91Z:KDX2IX M*M]ID# 3L)ZCM?%"]R;E*MM\1@]2!A!A#FN<%!.QD'50SRURTT+9H-'9E MEE56P\2X!&[N4Q\H,GUBPZ/59)GOG5YQ*.&HO0I8=1]D5OY&)-
MBV;.>&^R4TY;?67VHTP$UXL8/T"XM0;^&#LT% M3?NP%SJT;U["8Y!P/@(U$?K6C39#*YHA%7[VQ4]7+C19P]M=L9K$,2J52J\&36 &;D-?NT]>LU.UZO^DLC':F#4[-=*#:/BUPJY6
[O%Q)R6K"!"4F21*O,,J;B3]H(1,=`DCPV6'&N,<)C4QI">YZY=G0 M0EM17>D$K^'2X;-'TC!Q(2^VSAO@TVIRI9J4S5T]'B'[ZO$[6,Y,NU9R*G(1 M0MD^@ *CIAC_U-`WKE7KK'-?
PJ#8\SMNZ$N0_]];$J# M]IN>34H V^FYCH>,YR1T4UU@KNJKZ(N&:T^$]F*WNH.6G^S20HA]L.4DRRA+ M8&[6;.2.C?N#'747E>LSY.[R\/NITVN:'_>)(=>*G!R1L]$B;;/(9X>W])T
M>6)BR;CK_119<8V0FKJM4C9,L<`'/)4=[#S6+Y?F_#!=QYR7T\2D\>A;2OUR M!JJ(@_56'.^7:Y.G36UTK507UZ_H^\8O6<'$"I;"[*\=$X?TSIO$R0W@^=,
M+%'3==8C79T9I4I:E;0>;CK-F!7>Q*J^):/&I3]T&FU#T4+56'(F)'-?.D.=+ M,8[XI@'*[D5XB!E-QO.)R4J/O2C?)]R''P5MXA@E&^O1S_V6>/(O!;SDG;< MY9RSJ#+K2G92'8W"-
^;2"C$FY-#8W*%9 M\5(O!SXY2R* WGQJ0Y\X:47/<98S@B*G+3@C?21>N;=I"*L1I)^-HYS?#G2PZ5+]!HAQZ?U?C/ M!T3KA )W\Q)&B?\/^N_;/%X.'H4< O/,FRE^H;.0"]8I^7[?
KXF"PQ][P.JY$45G@"*CR!]/I*'4$M< M?,P'D#T(_XD\Z@,ER9^FUU5K7'1N42U81/3L?>WWTXFN4BVI*RMD%99=4P-D MHVVU"+3TNL-=<(\<$N_T/1^Y+!).?T0FO9KZ&
(ZWTN4/24Q@*]VK%XN>A #$ MI!@_^%6:SG9O1>^AKA9\FKQUO:V^E06DA,=4 DGS+LI(3S;.K L_0S^(;_#F M <6[X $>2#$7?_[XU&G/SX3)':3VK-8R,E25?!+T(3K&PU<
M@0=RJ59]%*X4X.(3Z^H@WZ3N*6C(H\SB<8N]\?Z!DCI6N\;E;-:%#;-6K?)U?7-KR%G8?>R.M=U]*4SSD56T@K*4$90X>|(9 MMU4EWCM%R'U$SG,0'L*G=[XQXM-
J:UDI5K;0MK*>D%TZNEZBMW+* 0C$O+9>><#86,\D#'639@D:WJ4.]YK2UQIO ^IE>:5K/M< MB+WVHA#!+09IU3'-%62%36D8IJ25X4AA>7+5A*8V1/V]ZE]S:6,>XX<%KD%\ M)+
[RMRBY2*UA[25.ZNR:/*D60\J=*P5>YLR,1L[2N+_56NMSZ&%R*Y; G\/0 M_>H?#G7F(ON-[6KAR-5VE]LK]_Q.8)0(@WRU"G*N1OH ]NC)#P+\P@VO69G: MK-
YW&S@1R0N]1.R_#6/E,>E;B^34KP-2/0=K9>W.YRO/@C5&1+==SI!&C#PH5 MLV;25B EU=Y[CLD[X*A(DQ]>IQ/VA$[\@SGG"8NP'LX9BWO6IU YL
M@_@8$1WOHM#SD_A7Y#\]$]>$7?!72DV@[X5[LMV+;*V7QO?W,LXNJNXNF#7: MF]*19T,AWP!#]MQ>D;)_3/E+V2J ?9+L#-+B;5Q!Y?0\YA9]2QZ_HL,;^AP&
MR7.+H)"44#NV=_+#E]WJ-4MD 9PE6EMQ.T:?8ZE;LK\K[/\%P>CQ:]C+]IE MV8KTE\&V!W@]B&)AO'3G*QMNK.MA"#5PGG]_<.9/YFU[6DNS&M+% 7<$-1%
M\A.6H]74A@;ZO0RB!MB+[P[8U_B]IO:2F#";85T<;C=$TFLC>IDY2Y,7A#8 MYQAJ,+TT4[A3T+AZ"%0WA6(.-DRTV#NZ3B16;?I\Q&>_+]]+TN\3!EI"1M[)B?
Z^B:UT[1S^AY=\/Q6:. R6B MNNCEE=7)^ ZZ0Y'H7@X>K;;T4[&RAL+LYJ>19_PT24[%:KYIQF7%I:2D MJ=FI@YF@:U,=H=Y^=/5]GC>:*U.Q !M"W';.YYQC.2)76LJ7]+V0#A M ]-
^FHUP$/* G&.$W+*N?(P(R36A1$+E"'"<"6C8+Z]G;.?[9N;26E8LK&",X MQ\R@B<5E-7>!M$DID!HQ*!55.>8DITNO1_/1B;7&?D-FTS)6"CPWZ3M1!'6##HJRO+0D1.R[<)B MZJQ-
)FDJJ-B$COFPZ$@;+Y,P#O66OH:"TCDNK:[*N09E"]VVZ@G3#L%K9VK\ M\D@Y%>O;6U,N!H_)H%[JF9*QT.D0$)O!1U5='D#B\L(^'L^A:[P,5U+'1H@, M['V< UF\V151&
[(B@NTNGY09<6^TFAB_/UE6R4:@3+4"1>RG"HC-P$3@]7(I MV6T=SG)DM".TBHZ-&!G863U74"BM"H@-883OKW(ITYCE>+8T?ON,I(Z-&!G8 M92W[U0_^-]G]3('4R':FHBIG-
Y/3L0[-R]5H8;+255[#IKW,0]OQ$"#3VO& M=/"QP2-D&X49FBR,!\GD5&RT&PN=>YD'][8">7P4J0TAI*HP%R,GTO3"L#%< M&8^VRRK9B).E5C-R14 ID+
(##P^N7=M\5:Z2C4!9:07* MK:\0'2D2FX%)55T>2DZ4+%-LOI\N3'805]&Q$2-KO=$1A37GT?2*4U&6&Q6F1F7N>G,X6_3'J_5H:OP<3UK+
M9KAH#K:RVB]Y$YLBN:E#FZK*_':;$RT[<5_"F76.+%_+9KA,M(9*Q+9%0&PF M7"*P*UQ*%]IR]@Z"IF$B]6-3T&3@W0YYQB<$(S]X$]NU=-I H9(R1P3=41L MPS!:K%?&(VC-
ZE7ZXI#I3UF&/L4K:"?. :BGTP\#_ME_'1$SR^Y^YA@_U6U6 M3PB#@1>,HG;B@UP>I0$H" YPZ\G8'F"V7FJKT9*" T]!(2 &/K0]2Z86F08N MJ9DL=JZ!X-
"Q>^77;]=H>S]Y#9N?\AE+HP4&BC]@IFRF 7CM!S!PL+M[ MCQSDOT%L-@NZWH0PN$;H(HQY0%3@U]41&U09WU$Y\C3KL^+_<2&/@ MU3X' MZK$ 5"\3"1S,-\SU5(]A @\T"?
L.OA.E;U&R\_+!$(5K.P3(\6ERMU0&D;M> M,DSLQ'4VM2"%45W=>6VQHR%G9V MU]/A6U?+7__+@[C%Y'3<;)DZZ.W=/<6M9F24;7>WI:GR?#' M_/";?8ML'-L ;\90G-QC2Y9U0.
<,7X)/WXT-QEU::EN MY>*>E -$F&40Q 'RB"ZQ[/@2Q4]DQ]96[2ELZ=6W.ESWD&91)__5:=: M$5G%WU,/>37;FTQ/:=9,(E:B_ZRY9OFOAK'JB-AB,W<6CIS_JO"]
(]M\7PXJE7B&=F$FSXEOL-]W<(7).AQ6B;]>.]2C6]E MPZX,*OI.%;S5?S6VXTY.O6279[_\-$-)>NICV&S%YQ \2P()#:R@RE80%Y+$V0+@ 8;,@A)[(0:B>5&\0G:?]>>CVG(Y-
MSASM'1MZ*#=K6)>?DO0-'HX#\@ 3/_;@0Q;%S5.$$-F/\A/:A.2ZFN0VJWQ] MDLNG91[ W%VNC)>Q2&M9,30%1!S#!O_N#D^'>/D\6OX^!P>8QBXCU_Q,]\; MK52S
M[@;Z]$;IQ6)L/-2OI*DH%UMKX^[:-N-9A$6PG,FPF>S]7C\$<0_X,D]:"3ES MS6<.*6LKVQ,^%3$LQ+X$,7O\+D#$,>.CBD>I"4AB17/LU).Q8SUO#,TW=Y91
ML'HPDO(PWWG@#I#\:7BQE83$&:5N2-0J6H5$B8QY"^YDM#)>V2FC8 ,D^JKN M[+P9S_7B(D=[J6\K+E"TN!.O(6-%MZ.1-S'9]T9:P0;D#&I*A&5D^NO&^(5B
MYX7UX]7(>",BCD[G\XG)AIU$8>VN_FI=?GUNN=YU/'/7CO';Z3@Z50Y$OX;# M3N(E<_K]@8AL8=!W2R:A].JT34;/L?>C.%\:_; 4]]W?1,582R!BX MI<-C!(.81>$:PF
\2ET60:CHR3S4DJ6-B)=KH\3'/?O:-G;_E HQLH$W%$>V\C>-$^ E934RMOUM+IR_/CZMD,<^O0L0:]"#/FQGW M#)O5JRS[C!CX6:F2>QPFU_/J&XH.1"K=C[?!6KP:L&%]G@!SC"",AK
D[!QW@]^1@TDW\@\^(\8VT0*T1!;OV71-/\*'GO,5+9Q'_.P9DHI59-KF:D<2=5E8_VP MAB!!B5LA4DTRE)G]ZQ<'KPCBY $@^V%Z*A7NS@^$$W"X.]PW[LN)RJ%UEQ=&
M#2IR)\8\T]L\3I/[Z+%(@[\>?R!^*:4Z"RPX)1.+O:[7,V2K@0G>DN5&OR%F MV4D@IYRD",E-^OJ.>H*|ZHN6/L"|NV)%"?]AK(XO?S639E=50A3#4=\SU/$ MR6S\V19YD?K.!
[/P!OV#RVNYK<\LBY_C!!D?ZI?R9U3[EJB9&*5&P%=KJ M$ZWA0C!$S5]-"'M914+W93:TI\IT/=A>,R;2O[D/ET$-H';OJI'$A(;Y"E3L M92T>)L&U&[MM43_"(SZA/Y:(:?L)]UB-
>QP+I>;HXYD *+C#H>%W?I%,[AP M&3#1!59P[,G9N2?'[&3URSTPGK[!GV3CS>_2[-&]X1?V G,\-F;>255/@]&B M]FD/XTP!E5QL,]MLH[D/QI(IWDYR<'H,B>
(%S'@OK7FJA#@29="Y-F9%@M?I M&_@6%_!X'=*'0^A.H;&7X\%+^5?ARM'AMZJ3!8,[54H.1+3AP":+I/4!D#O] MD% !,LK@Q(2GGP^+;[1/"NVS,CM"_Y'$!?^BKI$$YH&-5C-
DJR*NTE$P9 "= MI88N*C$5!]T*YU];"6VEA>@?B4,(N/Y\?2X;)Z?4IG !]Q@/(_DA!EGS!.O,7B'?L(1:7W!@]TD*C#+O6UD'26/+"'^, M\[X;(X[C4L?_^X2W590=?V]];AY"E)S>82Z7U?
(Y("|?Y(%#I?'HL2TD#LHW M\PUO*T"\)C3B=)E=N6-5PQ&[8T6$,)Q\SL!0ES(1,7!A#;*$1"^_W0CZ16[U:D!%^,4D!GU5*Q6>Q MKU(RZ#R%XM&7O2M6.VAK*]-1)S52]3*U#GP-OV-
;IT]$$ME1>(V1831?^1& MQ'W$//"8/>]'%RHY_EOG1S438LWO[#*UM79GP,U?2D=]GJZP"]"25O;S, MX5YJT]_A\43CON4=*)!0.3223"1-;5218IV*+9Z1V+>:VM!X1A+YG2W5Z_UZ
MZSP;7XL,:@01\BEO7BBO7;BYKJO^0S8?:*>:$KC8JY;X/C3C0F8&W*YW2'GSAZ'A4EM1&#+#6DRX)JS:]7*W=.^!4X"XU@=*#ZJCQ M.%U*1>NBL&#KN*2P-.-\8/5LG__;;KINX';M?
*9EP$S*Q@[>/P;[P5B+)_29 M=#NLPW]5MJ+@S*W@L=T!70&^VXY+P%"69YW/G)JA/:!VUQ7*VJJ97O)YE5_ M.93*"%WE#5P>4,54;+'?K\+0AR['*GR72E/;
(9.U@[HO7E"FM#]X5+;J0@H! M-@4B.R3LPBP*UDX[VFJ!ZU3G(?0V[(_R$2(WU-G/EN:: ZF>Y-9O[$[\=C/; M.9]=(2J1[UKN<9I\6XZ39XU4'A$M'>(LA)&UJ@G*)&LI]J)V!FV-"^^0)
([0]T&P> [5!:+K/$!GE_N/R-A!OERM5F[#!YH@>MN MPY@0_Q])"_V"_]_KZ17

TJ9E]CVV]A0_WRG1Q2L\AGE0:.+M!W.Z8*!B[A-[1M6X> M:.&%[C8Q\S1L\&RY['1K"%-:NPJ&[\,W4E&M;-+0NDH24!YU9=2V:F8K 3=U MLX6D+*\TB**=KD:3>7.B95? XN=4O
M!B^XT-]E8-DU^^7<:0)(#ZB=3'UZK8;L:J^4$YM0P?$4XJ4IY=A5TX>66[$) M;O\R9?A3+O^%# M#+D\^3G-\QN\;O^,TNP[S$+1TBACL+[9<^%#=1!C7?(1\* MAFF!Y-R?+)D
I%S3]&'E5]F@V;TY2PF&.;$#7HE?6%@RH)<86WU:^P^QZ=MJ M+H-E3*U6F]!YMO=@]-QZ*K\=",IWU1S.0G-X!T=K[?%SV\88G&=A!__>8K?
MB#5+8X$"SX"$@Y7WW"\WP>3N@3V;N 0]$V-;%]@Q@ZM-$%:/KHZ#6 MK!F]!]/&5S@>'NB;,3F'+BN\*4$ZJ:S7O%:#<5^#W#!M$KJM;$N<:/0[$ M18SR_T+'\"FM7+37QV/ZG88-
TNP&GQ?B@IAP$G^PJ2"[/OA^P[STS9M)8<' M< \//MCQ0_%WW!T5#RUX;;[0#%,G/9<>1;67BQ3HQ[@C]X2<8R:G;E M9QXM5[:N+DAN09K"[60*,E905:0$L&*>)@-
=9QJTAV8O+WUD[7$9GC. V-FV MQ-KB>I>B.V99A"Y_2EF,^Q;!(\KR*KZ-3?G[[!DF\;^H^2WT$_429=&#-&"H M9[ZE'G+*U)7-
*G09Z!EO!)WDAA8I/.+36C[4DS"BGY,D@G^.X2$^XMU8Z8B[ MH';AX>0"YKLWSTA9TNHV@$LOM$P'9*=\Q/T?X$CHP;%B<&['1RC#9AM>XIE?
MC9XNA'8@G]BF/2Z#>VYS\RC9=Q[-EJ$?M?G4&'F^\8H/8$9 .1WF\[*K**S_M:_1'SMRSO!F1D+,0U#+:3U]T3=]=I(U7_)5#^=Q8O\DEF"7]@;NZQ36">GE1 M[U\+9-?
+B]N4;8K0!E_2Z/?,"O[_*\ C J4@>L@.+V>:-8!*=69%:71(K'# M;2[67_DSQZ,KVY>NHOGD#CW]%4$-E)\_=+9>?_9UY_\J7!#XI YW?5-%FOO0 M8E..CM/EZ'*3SZ\ V?
W3")"H$_VP0>U*\^03KY'5P+0FJLO&WLQVBV8'CQ< M%6Y>Q:>+B?-M&1#/H/G+<+I(C*R*7AX89&#U5A2SI<2*2GZ,(A04\3OZE 3I M*\)H2@U+ZN(7A_R(H.!:#<;3[P]Y1[[E;2_
M@+%DE]T]MD'H0[[0-*/JU@-MRR-;,Q8)4/5LDL>+'PX*_,&1XMN@2"E!A$*4 M8<,P+V!Q*D@>)?GU/W^![^ZZN&/8'ROH9\0#)D,IV:^O3?-%F'YH"K%4&\/- M+-C[L!V-
/J!.'++\3A@+W;?D'8&'5-+C#@:O!J\PP>O!;8Q_SQ#6G6J%X$70 M>@BQ58NO[_":8GVF$MCO,;!WLL$J1M#B_ 56;_(-DHN]GS&"8TTG MO)@]3*1?Z[5]Z*8+M4@>"Y-
O9KN%#U&J\4;235\E]@PEO +)4"^WJ%8Q\V9B M_-?A_SOE!;U?)?DOYND=&?XM9 6AU/Z4F4%?GP\HN\29,B3DXD1XY.+6V1]\0W3[GX>N-=FJ'X^?*6UQ!!#OWHVL.4
MNM654EA5_=UFM_#A,O]0_")/1M*YV@J"MK!?1\?/C@W#W^*%."_UG3ODGEI_
M)HMEXR]V\Z4/)8;'&07_P$CT/ZWU_WBI_[^.^@]_=YXJ^4"]9M4!"^O,/OK^D=AV=C+W7KN0Y4R,[2<0BP--R#LH.8&_R#\KN/VG/$]X<>9Z5_#X53U+H$K MM*XB9SY3M#KL?
3B1:0/5T#7"Z(>:/<(CZ=KYCI(3PLOR%T2JN@G>@(#6GFI) MP;:5BDO(SA3+]6KM@UVH ;&;'T&IVRL58QNH1,*&-C>GO$A?499SU4)$9*VM MC0!>J[/-!479:R[?]NLYCPJ&S5:!4"
M;&JS=DC8=85@"=WWRU.!Z]RE^#[^BB)J29,@C;GG4=EJ22,$V+2DZ9"PU[O8 MS0/GE094X#HWL!-D:^Z?\*\ZL\^GL_7M2T
V7S^'B(5>]K/(:VGFT])3LJCLF*^HB,9G];B65<&]NR4RR-DQT:X@$L?\D\U(';B M,&$<@)(>?(Y?XXD2ERY/WF5:(7SFUDZ6DEMKOJZ$W&K$+J1E^?+K;;!SOL!H MHU2[/ZY
PVN_3)5D()R\,@DQJY8:!'-K71M41:KTT8XU2=-\U?R$1"F]^^^Z MC_)X_%$W"#M7W^3*XMJ >(I?T2UZ2_.XR*^+^^SZD+ZC>F.C!0/(3B78!;6Y M[1D9A@-
JFQV:K,Q0W$7+A0^&2"_0HA214A"H><%-FKVEI>[&]5\#_ S2L L< MAYLQXU1:NTE?,1*:ZBL)^O!)+5=*$T#M5$*[H&/]A.!F'?A044"-D-_:M<4R M2DA'L%U^1GG^]
(3?'C_'P0S\5%:0&AI@Y3"K'=&+A7+>%D=@I7S3'T-?)?* M0%@ X0%S0'@F]ZD]I?0$3YXE=ZOQ".UYUL0PV\ZU+A4[>1[0)G+>%%@#WZ4V MS'];@I^$V()
[[2F]B]]5>B"BM.EB$P(]=[)UR-B'-]O!P'DO(!V E[JP_&T] MJBZ,;5[H[8<.C0H->X)U!)L'"R]RDZ3@NAL'*6[7LB(F,A_P4V1&0^MG:Z9" M!U++0*A_8S98& 2!RWBK'!5_3B==^O]
(PCBG45P4ECVLZ5-;BL0;@A:;)04P M&$*M&!H\[&"X"C9.2]OV0WNI2&T!=:MR.RO&-_PFL'#:DZ>YK_I'3DJ[)$%& M2Y+#XX\Q"CZ^_,%)W(;\CZ*X@!E7X);E+VF!3_OU8#/5OC!8!!-
&$*# MB<[0;!Z$.^YD;2P"U"%#* *6(:>TR/.TO,6F'_2+6J2Z-)?T1@:MU MY9* A78WP7KC7"_DT#H9CI2:-!E_F7:^;^%['-[%(4S^!<4SSJ.RU;19"+#I MS-PA84?6<+$/G5>;4H&
[G'E*#TJ&:>?^RRF#Q_CF!?Z5P7>8%2^Q6 /$M);T M0 6VU@81(;O3%X7!9N=:)_0@7FH&XP)MMFGUXQ$5Q9&:NW7W)[&"2(AM]:55 MP6VZSXHH62^'@+P*USJBB;%SL[IF S7?
M%KRB6938$.%]*D4ZP>7S))F2"#6 M.L&A89<0-L$.NKQQI8>NV^VZ9*#M0R>.YKV1;(0/:7+*'Q!M./&4?D-9E)+" MB('$;:O):"O:9S*,)OJGP\6J-\'];._<#NV!MY,X0$6
Y$!,B:$5#,FD1KP MULCR)6#TZ?4-QAE9"?'>F3VC^^0!!4>8YW$4HY#5 A"$0O18[8663(;2CC?I M\#'/6+3:1S[4[#9'W#E"V"\2AJJ4WY2\"R$KR0UT'EAD3S(8OH-W4>-QRE.
MGJ^SC!1BHT[Q\YYRXA(CO639+#8R8+#G94=Z"&*>N\5J"WV(JXXP!+[SL;'T M6H]PK.5EH"@7Q>=;O]O3Q@ZHMH;5/Y:NF?GZX$-BGP"6* X_N!VIR $-\Y=O M, Z_X.><6!"$*+$Z-
*'):,L%;3*,Q@>MP\4,\MELL7%^7.B!M[-[8A& R M M(>_^ I;B'>GK&TIRFN?<6M2X@Q616KM4(87:ND_!I2N;BFS"E?-;V%H(NW=O
M&J;Q]A_)*H3/+N$=XM^=:_]L<46Y@'2V;I2_E6Z;UL2&/,H_Y?D)A7/>#B[G*.\3A^N]K>Z?D@MO?2!W M?'V4%,24UGTU%70DABL**:P'](;?U@NQ8$G'TN.W+ X0V4Z^H8P2"-
Y'#SE6 MZZ_T&^1%818S(>PF&UR&@+N0\M2[2!"I9&R(A=%ZDCZ)OO)+Q.P@=4 MD$'1!IIXAQ .D:TL,A&\)HWLDH(E[&UWD?OX MG0);9W$AY$<6JW.]#1+0,=
[!D_!/3I4,,9G5"JU>(OE MZ#HK ]4CUXU_L(U6_+R#<7:1QR\8HH3>8EL?%>BS+CXB8M99&/\T1YWF>?<1N=)* M6NBFP5]8XA'>*$=0=-
DSP.RSZ)3]BLREG_HKE@XS438<^\Z3.TMM%CPL_J&LQ6V]"' MZO;]D7>]':?DRO$9,TW.3W- V_Q\=C%;EI^\<%0Y:SV%,>'>AM19+1,T_,8K6$+C=/ M@H_R](E['2EL JDG/;-
,XV!\*PR M"1NSQ3JJ3OJ/7[S ^DL/M4]HZ [VD1VPDYK?Q M\50(E[P>4UK::M:6!19?#@5M&M6D5:' MX+9 QRK^)XJ?7_" KEE-ZZ\GG(B]@$F)KY0/,XT#P]@QEV%/M M7H-KJ[61
%;F=;9=+5QVX!@!^J4Z5Z( + N?!Z4OA^70I(VP2?Q^%"&)<+!/ MCWQ8WUC-3/QI0*UX=<#.8_% YD.^+.CF(R!686[^=J++FT&4#LW M!?#Z6^[NBKL"$\[-)'>2T&X'M[96Y
*#&7HCJ0;<.610BXXL!OEX=Y-D6:;' MROUX34XUM V4H)"OE-QFYJD<\GD.*I^697R&J\7:?1A6%Z4@:2RHO,>P8@79 M5-5T?\^P&?<%9L]Q(N_
*""TI"12F+5Z<*G*)GF;9>C8(_B$KCI;&(DQ/>N\HB'6G"C2?J<[.*?[/-++#E MK=>XD]H7?B=H#7^,\#4/=R>EV5]X0SN[W%Y6I2]54^2NT&"TZ#C2'L:9MTC) M55Y.BF9['_+73?
%VTO]*8A\4[P'!X\>\P$"PA8N_&5(L0](+3TQN3\E4D-NJ M):)E=47PH7'A0P12#V4WUH.-$\8&&CY &"?J5I&^8ELYS7Z24_@!01*-O\,O M0EP\4X7(=J>+B?SV<>
MM*Y1P5/I@^UUY.E[:KB.M#AIUK4!:_0HX:AK..TAIX:-4*HNKJTM*Y+I*NM\8)TSN12FWCPY>K4 MYBA-ST4X<]ZGP!"KOI'SM\5_.%&J'FO4)9MKQ3)=J B7313#:VKK6JQ%J$ /LU+?
&E+\5F!2$F/8*/)-HD9.7 M3K!^2O(B.]%FHPE\3;,B_A<**]\S;R:43,SNVJXA\B WJR?J;OO?FH'.&JBZ M ;N9.%*?,@E('U@4H/B=Y"FU$'Y.87*'A-7AM9F9O;->K#:V;CUH3&1/]) <3 M>FI-
:%2)!(&\Z/Q4&Q6]%=1.6ON*BONH'FGGMJL(*R"\3N;C\05_YQ7ZJCP/20.@+; AOSR1DJEL<+B;'6P9@QIKHR%J8>TB M><1YJE7P]H1N\8-S6>[44W5YYIWME-33'^LT 1-
U49"RF^'A/#RX]#L9@>1WUZXY MZ^[:DW9(Y**]E\5E51PV.[8K@9_W:A>2L_SN5;"]KM7'S+T@"A,+_#?VV?Z'@3(])E MGK+Y87.P%4[4F!4]L_JWJN-
ULSV&6FEXLR09NX#/WNJJ/0B1JG&9RLM9Z_W! MARXTAG#%"\);HW_T_N*$%4/KAY['(4@9MZ?TOVCE!9ZIHL5FR1PT&$)M$VKP
ML"5B'6U#E[K5#ZV^:KV19HI%"EB1#8]6.G*UC_3KOH_.=E:-3T_(Z6:U4PQ$ MM-X)V,I^]]$&^5 [PQ@PKP#,6RD$D'?(+F<2!_#)BLX*EL6G^!7=GMB%HOOH
M"RQ.65S0CX[K"9=06UH$U8";:(.0E%T_"!:[A M[-,AS4)2>A6%'](L2[_C WO;Q61^&Z+NZ<6VTRA&=]9, M7X'55C+3J9X7[<^TD5YJVC_:K*#FO0*U"A+V:?
RPUT&0G5!8MZ@HJC6,6XU6 MC\5:\78MZ*T:0%)ZYK8*MIN#K703X?YCA+1;@X8R@[A2GGY[T "=HC4R6'6, M=A'=/V%&.N$\I56'4]
[0]7DM:9GI8&IUTV5DA9TVNVCI7._Z0>YLG)41_9WQ M$6NYZN!(_AR,UF- H'\=O)4M]S\(F M.(N@#*?N.PJ>4>E^I$G.S.Q0DY&QC6"SV>^?E=DR =AQ#-"FP)6$2E:% 2(U'4EVLB
]'=.YAK8K!*IHH M]1)C2;D&#+'6N!XRF(&\72+WKJ3!Z(6;8M"(J#@ID[KJW-D>B??/N R_NZD5 M>(1Y?A^5)L%]]D J%I\M\O6/>?EKSB\AV$<0RYV;+["]X8^3:H217&K(Q^EW
MN_*,>9V$?R3$(5Z=5"6'60ZM73^!$.RE@Z!#R*S4Y6PQZ/5^S>Q2LP!5B/F ;\]E9+XT&)+Y)*F,LN;LMM MY$.\J"?L3NYUZQB 599VKWF#R<]SRQ\6 'JHR,U0RV&0H$?
U2KB%Q#DOT42( M794V']ZE7NM+8&<"!!<+EQ=1QL NTW!ZNFWI,=7XJL--?=I]G"RT<'-,B- M;M-7_(\XN$5O>*$K/L?P$!]C4ER9]T%J,[/*F:O=.O3H8GE/]+^./\MX;ON^
M(+N7$ZTI[,*EDP]('=2^NK4O5((J*2 4@QHR7%S[TY= 8<$I6*ZD=YG\3/) M3\0KYQU"UTGX+4.O\>E55N!I3/EL]UY8=,&/4D*H[P"M.4,'+WA3*-&$K]EJ M]_I?[?
ORPG,PS:@ZZW/]&- \YPJTOS/R*$ "%>!O6/A_4&.CRF$#Y8/ WZI' M_8>;-;RNN= TQN:I"H>,W0_?S_^;R6\8[MFL)^B9A(5D*ZH2Y^4\-C4GCJZ* M'SZ@ I\R45CU<&Q%P&Y1%
B"$>#_8, MZH^]/A4O:4:65NXQ7D!IR_\A!=JX0;ADK.1GN%PX=8-I ^PX14I%8)&BALM1 M,9 R4Z#5:)4_(7H=EL756Q#^C3K'V#V7WV2#J% MA7^'QQ.JNAJK9T_$R:[.(;B?
>51!M@]TY7R^P0R\$WY'S9SK+%232=1@8X;! M:K>S%GO7:.MLB+KK36XB[![-G,ZB*2$O6W#A[<*C!MR:: 4S].C36ME.B[N/ M/B4%!DQBV]=YC@3)@%
(.5HMUM=Q:Z^"EG"\3P)TS0HL7H-)YFD;$P5]* 9"* M<>_XB@MTC-_I/=VS 5X'_SS%F3AI18_5]J-*>R@7#B@E'SN^[^%BY4.A0G/$ ME^K))/SVF8@ C0Q
A3A6R=*0)RL;20([X>_T,8V*[WC5NP[#^*PY]^4*J\5J M3R5-AG*VKVGP,0M[.3] 'Q*FS1$+SF_4:5F) )4,^_Z5>WIC+K\_%3G^.L(X
M>;X^Y$4&@ZZ314S*A%XT)K%"&O70TGY0(O1_IQ0J^D#S)F.56W$K\FU MHF=$/.D??C8DW^!/\J=KK#YA=]3LPMH']!PGQ ?8F=/I'L6R!'7^_C:-<5J*5,4]UCS4 L"
<_K/Y=FVKOHO%I;['&^BD>)0B M0"D#U"5!J)1?Z(1HI(\N)^17W#I^I8_]WVBS,1MU9Q?2_[@]/9'FBE=UEV81 MBHL3N1]<'J1DKZS7<75D#"S1> V7@O&>5#
[M%S_YRE[0]$:Z^NEL M75F&\]"#3"K7PS?6T5_C]*RO@\[FX=_-7/+FTY[_._GH3<9L;B^.$E'&(9R&:^%@I94 M0-O)QPF@@J_<^=W-WH!@I>DCA'T\ZVB_]\!J'6D4X^B":I^?
^OAT4"^?!\'R M6:YRY#ZCYMODYO8Y@,'R:-;;"'E@FGKS'D92Z :&"^6F'_?7E-;E0=6K$::% MB0A9P=##\@!M59=7K5=Z2+NU)DNN*H[@Z,0[0*WK(53URUE>OL)K..$#60VQ M8
%W'A2(<#!B=1BXEF?%_6]!MVR^;+OGU7^[#W-AJ^*^_%1J99@:86/>I^@J M;CS&.VDG/UV^H>D43O;4<@->KV>VKF1;VP[TAVVT)_SN-.UL_"]3YI&;ZFG, MT"-&OIP"\$0R??
2;5PZEO5CS-F)>&"-;H<;O?AY[& M.(S',%P!G)GZ!D.OLX$^_G@CU_*'J,*E+%8."ZT/,U\NDHXVF.'*X3 -R^ M MZ$5!U1+*N]O[$-HR%T=4!=X0ABN J_"0*#Q&(UA/*=FUSBTCDS"X3
C[@J(H MFMLJ>-0W#*X_"H.H(15*6L,2>7Y:B=(7H& M6(O2L9NF2$EDL-4T6@9S7QS'@P8.G,R78Q,9!@(ZMF;NY\',UBR9+@A<_Z6#87,(W-&E_"YF=7X)J1:H?,5?
RL^,UNL9WYLM<.&H#A!=_S#< ? M_Z=@T&);RI"?;8Z[:+_T-"!F-H!!L^[0(M,;M-A.,^1G^^MRN0E\N4XS: "# M9MVAL:OGYXPVIOZ4%%F9G<7H@[+;,2!-SFL6 $B3R5
MX&+00FI[&J8 W%8J 2E;Z>>+,')NE.B"Y*@.+Y:KK.TV[CK5<SQ*2LKUVX M6$4NV\$:@=3;G4C@B#(]L(7$)V\]/B^L(($5KL/$K(EPL?!R#5+ [6/\3&MU M]TPYN'@-QE+L:>'0G
IS$:PNSVPY=^_N&0J>IZ]CIU78T%^Y/6\HPS?=E=C^ M/2*NL_ER;RN,-%QON= ':^V4;G;MH:G.%<92?--;Z1FD3T[0=C,_+.$OH[L" M\(.U=_*CC.[P9 <<0QG^Z:
[P,&0D@-6V7T31QE;%DC'TE@-]L-:B:4]4?5)Q M^KT=Z^>L05E&AORL'6T =VOG5]L&(1^^R-H\E1FF$\G?DK8P9QK<-WNJMZ2R MP>9BL?
30\NTU!BW]]B"!RG2X)@NT5ZDGPP;:6\7;75/F*-HX3Z0:8P#C*?>$ MJ_C3]]0@JBBCMJ2A.L"U%HI)6>AE#Y<;Y[XO79"7VH3YN"[_*<.*^)F]7/YZ M?/84R-SEK\-4>G?VBXWS-
```

O3F6^$2,WC;Z7B XR M]I*/%'M:V'. ;9TT%,'2]^;...F\$/50\#Q]]f8,@SY8;Z=T^6L/#5UZQ'N]H)84W_2V,T!SS:U%L&UVL0\" M6[FXPW57 'ZP]D[K\C<8GM#E;R[#/!WEN_Q-!3!'Y'(?N
]5#8,^6&NG=/GK M#TUVN#(3X9W&"H]<)OSL5N9F#=&O8]ORD]?9!U=6M)UF8WF'^>ZEA?8T@I\ M.;KJQI.60#Q[_VN[*DRVEKRS8:2+-7:[&QS0ZNX,Q6_63Q)MT#<&=W)C*<
M1C()@#%BF;WDV-3(P?',D+*WD)KN'1^=W,X?+[N^A35U!^B+*[90XI_>BR, M;1]+8$] %C/H/.UM*/@1-'C2"*?^\.0QSEYR_--A29RSAQ#6:&(#PX5SPW8X
M_!$T>>)HI\D0Q?'.'E)\U&-!S--81)FN$%1_DBU-#!#E#W=J>I<+Z+W.<-CC*$,15]ZM5]8*#7 M5(1-G1X2[#7C9S6ET&YQ"=<'LP1S>DE7E6 MQ(RF@?0VDG0>
YUP5_.;4/,3CT-:K<'079"(2E! MCO+B 1;=W(N26GS+W?6[H:]DEY4&#O%UQD]*!E ACFTIP_OK-Y3%:3 M$Y&3F"/L 13RISS'RG(^6WM$Y).,DX44.LO64#'$K010BOG]:"T$'97T485
M0$S9KD!.&>UHQIE9(AU.2>E*+SKVDX2,62-H%VR=5YW2 :BE%.X,I0>\R^ = MOB@-AH_WE"2<\TB/F59KG"V@!YT%S>!>CDO#4]IQ^*)(FRPP%:0@QZ"Y4'W M*?V
F&Y=AV%,L,!CYT.1$3-MG&_"K:T;6RJ;2!]MQSJJZ4 5V !%"@ZH_)"& MK:ID5#D>%AU2!/,#'5>I4WA\B^7_0L'E;6F+[[F>,\A2);TH+OK@BC-
0,X$J?]/HHPA"QO;SB\V>71L4O8L^5NM_)G#M5 .4:1P[V6AU>RV\K)V4EQMC_L M/#"(C/%*=MS Z1RU3#KZI=Y'>,;KPL?TN24\P\3I@+H>SELH[VUXG6]>1PV M LGBR-
8^XKP0+9,'(M3%,<5TX ('@[$$=MUANPVM=2L:^ M*W;^83(!%@H^L.E_=+=!"LP"UMZR>#F/>VDSL0CD+ SW'NV>AJ@%_H6S6$QK M*F]@_G+%^GDZF<@FLG ?
48S7K^DI*1C".6\6Y1S, [?>K9%'4V@"^7+^'OF+ M,?X///?X;W5@!E.$Z%#X]#DR]/1_/Q _NLJB[2&&;6]S[2RT=7&NP,^[_Y%% M9Q12%V&&CI"LTD5;_N%
A&E:8_W='GE6M%P>^%^-NP/_@^Y&&!8Y:5__B"\] M'%R*Z9T:$F!$ZS@_LZ5T$VZM=>?FN2Z4P'B;=TD,"/4T*5II 8_BC)>SGVVE M5G4A-6E3S6\LMKW ZZNM/4&
<$B5"U4EW(H0:>2T#)O0!O:/DA![1,U$<\.L%'G__GE*L]MD4#O*+ 9WZ&"(_*[DK/ 7BYSK=(V#(:1+N9 M\WQ]%3C!=%^!AF.JY;U\@F#MJG^UM[Q?
&HO[^5/9>!WOD'.TRCXCL^2UXG817]:]G>S0M&QMW/S6584HN^@ZN5QU0 M.W2CV=\ M>*IOE<_C8,&4@>GH?M 1YNR0,V8[921(O9 MROD*UQ?TL
W8=99B:RV^0QW=%)-9S$H40#R_I75.PQI7!7-T<-F90 ^=X?;H MT%3K;Q=X9ISUM,J8@V^[" /GU5[Z !Y@A[E>I8XH?":QU%/VEN:($V244EI< M]\1
SY:K+AD+"*W@:N;R)K8VP(XNE0R@Y!@A$CE8:SXE[R@O2 CE"3]%HC0\ M0GLZ(X;95IDN%6L4-E^L0I>FDRZ^2X5IZ %A /\@+!.%N-("FV_P)SPK?V71I0T, Y?'=Q6N3G(3IG-
;OX,@$+U9YF=8H[6U>*)..F$'&.^E M>O Q2?#;_H"D$^PR@X +IM/;@7XE'/*B_0590\D MTYCXWU_BM_SW#$/CS9<6(]NMHOD!>K2-ID#>V6=+/I:573$Z3^V"QX\T(?@Z
M^.>)E))^>LG2T_/+78K7KF.:GJ)+/YX9J\T4,/VAG*>%J?E8##U<[U<^7%,W M1]S=H!@?*%#PDJ3'[/FGDY7DMBPXQDGA%)"P]7.^F>T]*-.EA?'RW5?$>!WP
M(;FS4H76"OAR=XY%4$ZBW%ICT1X#G=H:1"/M'5;A M@=?VR#P_+PU2+AR $O)KC68HI'8L\WO%K7N$M29/E4_,G='=)CO7+9R4\#] M^.-0X9D&/*#GF&1-$ZN]K.%R34K\/--
K3E_@C_CU]/HM+?_8GB\P:97'*+L M[&IA9XL=(-&FS3-XX.>F4&]Q+$B]V,.E#PZ2T0;"7__&,;C*=IP(*/?3_) M?
4X25_V4!.)@A(#04CQ""K.IN,JC*B/.^\/2^<4K#7P=*QJS@(H'8*9I[UX] M(?CZ/<\WRDH*]WG4XFSL/2BFP==.!DAQ_GPS[:S_M'65Q%-^2Q(KCY_@5FW"A>/8EQ):T0
FWU@8A);.^5@@BYTE^FA@OM8.Q <9W M!4K.:?7D%M5IA/<1"9FRJ@*\40E)+>F(FJM(0*Z\C+T;+5PZ>751]AU #0) MGVD$$LQ6U4LJ4EJXQ$=CT-3]T8Z5CVFQ_"/!-
LZU\\9HM93_I0VY:XE:3(& M_+:/90:#ZA[;-)B9(WBYASL?;I;VA-U)5$;!*8N+F!28R5C.'V"B 9$-3D0X M:*0396[D3YFQ,@V8;2V/IL-I M%DQ=3N:A7&Q7[F]O],3<652)&%#*N0)4$FB)
J6L:3?A+Z<,'C&&[.8%_I7! M=Y@5+S'%\E0[VI4:V4.()QER7[LI#6VBE%#K9U M3.$3LI(.BP/(;J=NY MU0*F5;Q/*4QR#4WBTUE2'AG(6E]X1&6#
;1PWZ]+#>]2*RB'+3WHZ&TNU@4Q MK:UKUPJPS45K 6'5[1<&+AVL!A"%71]:_M))]..U]SV>#FD6Q@DI#4WV1;G-_MH\=GK?>?_B!:G0#53,SSO8?
+M?/2@.9P^0UXA6:.P]+]W%%)KBNJF-BN'!T. MUOK7:Q?PUT9M,'NN;^GIS]'I"[%ZOV\Z1=R[K#J9 ZL\]J\@!Z>)MV=/KZ3 M##URU^D!O:480_)\"V4>'P6#I?
U("W:]$4FIRR)1^]W&>0U3 YR7*D19 >4% M-3,@W&ZO;3DZ1<\?+0.PR*R>AE65@0)>\V5C^FN49XPXN+]3Q M2:R>KSO0+H[2]>^L9--
ZL9L[MUFDR/@J0!NAO1']:2YO&"P]SE<8[85$^LVM M=\OYWGFX2_]BYRZ'W46@?APM'(#/^0%"(;?4KXC2MF9P@7;UXHRL?.7;6>C^
M>H\&0+%./!,FK!F,RWX7V]LX\5!'C"8[N;>^K&\K^*K+4X5/6>%;M2I#;XND9W(>8TBK/:L.Z.Y=?
XA<1%UBMF@J.$&O,%FQF\SFR7S(CL[T4RC"LRY2343CYQ'F#!9]TF99Z,S2YR6GG,"&0G*%12*E3#2?CG4U(@_)*H-7L? MD;^818*Z_"S $NU":^%@S:^ZWP"ZA=@9_0B'M,$)"7VF=
<"+L9FF8%UCYS[4 M >^"NGOX;)*IB9PK4$FBF0Q7H-9A(HT4O_L7&3/#?E7ZN#5?AG M7+RPJJ^W"$:/4U9YB/DUKXN*CA=/&%^\O8]@[%=R48IV%-GLCN=|'\YJ]. V
MS:B$R:ODS!YB@:PGD.4X6N7#O<,Z@P\5M//C79K53MM6H(\DSW$]%Z8B[+6E MZC.T=G\J$WXZVS-X" /GP9M!R+N&)Q- JV9#8V?^D!XR)Y+K=!^QC(J 9D;0 MQ C\760(?
SJ\L6LPV>HPHPN_:3BCXF"^)!AL5LYCQ898NQ8PHVII5$(EDN60 MYKWDY+^PW#>8_1!*RW& W=%ZP.ZB)D+<^"TF)EW8+7;!AX$G@:BYZPC* OB
M'$V8+G!/O>#5SG]NHCPEEM-;6B=T0-=+A(R8O?]Y< A=MK,SA-FIBUNO BD+ M:52UCR8R?\ZR&XA#M7TOEK^Y*EBLF3=:T%OFC)2^[!YVV 3.ZP4;(1TOH#+A M[M&^"/
AS;+T.SY=M$_CO%U#R50>WC?KC2VW@S)SVA#SA'XQ]0V^:S..-1'6_R8YQ2,U9U]'[.DE.\%B=A[@.6#&Q MQ1;J4KAGG=2YE.R6V2Y7W5P5O95AU21A"7G!-51VZRR5BY_!(U M;U
28FO5CA5P6U6-!91L C:KP\KYUJJ)49K71_;6MM98T)+63YH6HZ0F7TI[!+0': MMJ,Y9&QR#OO9QE8I+9EYK 38B9TP!K+,'#"]-X!@]N^*0\REY0N_.< 'S MO0-
GI.R.'X1,Y$$"NAY(A7>`<$KNFK7_\!G_%_YC]2?\/P>8H__]_P%02P,$ M% @ T(O+'E8BZ#FDP ;3P(!4 !I8V-T+3(,C0P,Q7W!R92YX M;6SLO6MSXSB6-OA](8 >'L_;$_$5!?OEXZ9?
4/I2[9V,BVWK>R:>K\@0!*T M.263;E)RIOO7+T"*$B62(_"+ ;]](HRTP9 /.?!Y>#@X)S_^%_GC<7KRC- MHB3^SS^I?U'^=(%B/PFB^/$__]3+?H*9'T5_NLBV, [@)HG1?_]I#65_^E__
M[__Y?_S'__733__]Z?1+YQ=5ZP(YY1O+VX3'[1]NB"_@JS+4]_E?F? M^A_-YZH?%_XOB"[^6:X5A+G=? OU<-OKG!%TEXX9.6\ZJ*]..J_JPI
MFG$H])"$V^\P11[X10'HKQ>+_\>_N'J"Z3-\ M2=$SC FHB\7KJB^MBZ3E[GS:7OS9_[<+\IF+Y4^WU^N+3]LLBE&673PD MFQWI2O;O%\O8_\O%8K.YN"1?WYO[]^>?"?
<+]^BF(B0/+]V4W!_+KN#BV?17[/\D%I/C"S;S'G9!/@ M]?#ZG[MH^W:%PLB/MN/A]/&MZ?'#[.EFDWP?D<[V)H>BN85X%T'5 =/5V?8:
M0_M2[CV7R;.7O7G;BSBX1SY\B;9P$_TK_U%7__A:&=KGA]WS,TS?5N$#WH0C M/.)@O%WX?K*+MW@KOL-D^A'JE"E*T/[?)W5,L:ZP&/D;= BR_!BC#_S.4F"
[]&FW63I%@C#.YV6"/$^LCB,47YDM'5K:YZ@U>59(OP;OH&/5*_8SUI M*#M\+.&_HC7\T3WU&HJ.L$/X6)C%ZH@7;\QZM+V/.H;1TE%QC%$<;?--!8])
M_#FRO."#$,.2Q5!U:.\6EW__MGQ8KI>KVX>N[C25'?K]>[0A&R_6 K=OZQ3& M&?29=L2N>H/W&/1(Y+Z,PP0Z5CVP/8:$^S1G?*AU1F^_WH9^N<.@[U^)6.S
M>Z=M+O\^>L"X^L#8>@&;YK0F"W4?SCO;&LO![0S UM>N>A/I6VR=8ZH\H>[% MUDOF!B;2P]AZR51Y3-V'K5OM-4;4@UAY;*DPH>;!SAU3 X.U$!]/LRS*=RFV
MKK77F$HC8>L76^WQM1/&5;>CWA2:2N^>:V29L>V.5V@+H\U(6^U98^^*0!T5 M@BH$>@S8]!NU]<[]5V]A2LZ6KYGU\F&MC]_.:?28SMS#1*8=QZK+5GK:/S$+E;&;"TQFC=-E;
MF+ZQG4LE1Q-#>UNVBS^QVCZA]/S3K"LH;SOOU_.U96WG7?]-_-$[-O>5/ID-UZ\?>5N:$*[M%"[G"U,W].O96CB>E[RS$]N)L:TPK(.! H52;H32?5M#H3]\?>93):Z4]E-
M&9EDK#YQ+YDERMO.^#YCW+LW> MMH],NRQ#]6E[V7EH9:P^;2\[CZB,U:?M9:=GF?REYM$O^D(QOR M$"DY>_=#^I'ACN3/C3+D_^4Q>?TY0!%Y Z:3OQ!9Z;F<\#]
_MV%E^&CLGJP MV\U #VWRJ@$N_08D6_&VUOXC]]UESRM(=5+A>I?Y&D M 4HQ#66+,/5/&*R_U=[7^/DE?];SD_\4;0[DAVGRW:IO5R2CNY6Q8<_]7X2
MOLPM))LE'LP__@N]T41<*\HD8U68C%N@O:N0R]F]QBTVR_:T!)-(-0$B;0+R MKI)_V,TLH$Q=8%M]< D;E.8N*DP!8CJ)MJ@!)NT6.2 M4L5]5I!)S)8P,3?"$C&]^1FP=SF>H?2*
FH0]JA-).@;7'CN16@ &F3^[;T M)2D,F_DKWDOB.)>^728!51_NJ,C$@2.,_R;8 NA8PQ_+_/.W1A)WVYWSJ[Q M=-=$1&L5)@I<811T0!4@_$408"%E^S_PD1RI-
,$W%F<[LH@[%U(P2B%QC4_B M&JO$Q9T2*1C%2?P2_W65KI/Q.\JX79!WB -F!3YRL\^UEE=ZER6M4Q_] M$GBM!IO411PU69"*$_U=DFWAYG]'+UW:3-Y-
K&+.XC24+ZKT,ET6Z0(MHOY MM 2;8$4<.9N0O*LH2>"OS=U3$B.;ZE;58XW]\6GQ9W%Y>7SS\ M]?IZ_3*T=B6$F9>3LLM^X>H3PI1@V:+/-RI\#MO3\Z@9R6]B^&K8-5-
]8W/<^=)'Q]"DB@AD2^HO\GSPT>84;#[7@]\6YO[)YA M)UUW/-/5:F-.?E]:41POK,3,H>*YY=V&/$-OCC[8-'G::X% 4W2G-I[DIX<) MU/'>2P1;>Y_N^/$+@AG*0T:OPF]9X6#
<3A>U&C"I$,(9[E!L](W9V(TS+W3 M.CF[/;_LMB@M0XU3)QB]'H":IBKN_"ACA'6\;Q/!68-;)U:"DL>8=+N\ X)' MMWJRYB9% 5XQON ?1QM*D(9_MWN&1<_O
&@G!5^L@>3=2=I\A/0%;^W0@DIWU8<*#"PPSFMT4OH*A>4(B;/>>CI^OPH M2X! 5;$_0[6F]J?R2RE"Y+=)[!'E@)%N^C/2P(C)QWUAAM0*Y#*U:6XTW+7
M,1DHMJ_[DEB.^<_'A^Y7+BQ%"+NJ2\1!/=93MT&?M06@0HJC$=3Z.4MB>."6# FR1USMGZG?HU<4[YK\H?8ESPKB\XFE M*K6C]RSIZD!87DKWLS.,J8EV+G@-
V[!M>@[J]&*;$T\4D"55@NP37Y+X<8W2 MYROD;8^G2 I=C>6!ZQB>)\]D2AF_N8*P#0]^YP,"^2NK"5;MV"[!WW M)#9=C()KE,9X"\T6OK]
[WN7&M'WB^7;:NNL"U=),OZ9&S8M!#I@EF8(I(G6$ M/*H&5IPTS9+DEJ4O6118)3F"[!Y=E/_NVV@!#;29DX<,\B2QH.90Z:WH7>Y MB)[0-
O*/&U[UH:C>YZ'HQ9]/VOVW#_IPU/!LQZOYTHA0];&X5VG>YR#7K.Y0 M^O"$*6#5_MO] WP>\G1)W(6X.&$X&G2"%OL];2S><^RQ6[[E*3$U9F5V?-Z
MP%=T4Q;7A+$9;04K]N5H4R>76;:C9;&H W1D.[8DEI5I&#P#*OPE::V#]]TV MV\(XP.HU'X65BL!T?=>2Y"W<-#PVH17]IK1B@N#?,QD]]6V7$L2!Z+AI/(@
M%OM6M=)3]JV24@FXMJ6'DMPS:(5L] (2@XTICPQZ=N#,4 M@I^PGO>..:6.DU2*.P0&4Q@(W.GU-4,^?M HV$!Q09]5$8=]BN NB]:'9]I7
M8+,2/*SQ'U^O;],CPZG:E&='#@$WLB3Q_*GR7)B'MNJA2" 2J:=7]1F=$ M21,8L>?]SRC&>PM)(;X(GJ,X3_%#[UDWM(Q-1>*%7!(H9^K->W5@!BCU*'QP]
M]]UBB&+86@68@6$;DGA\]>*L&YK8_$5PL+$^NL^9>KB.4FW^W2H7Q1*H$@ M0*8GB:]#M_.6.!)TE,IQ(8Q]PB/KN*)\F3]9X,M8,2>^X]]*M8*[Y0H[(T-M% 9:Z)B*)+;?H=PTP!
(;I"F/:'B;Q,EI#\N0A]W;%%-]X 5^*(N>T9=#/J1B M@R,MXRW"PMUV*HAG!8&A*U"6:,F<$F]DK0U?)>312WD;\Z603DOGW<(,%*-' M8OC)RPH+?$7,:T0*8D%? Q^ M&J)CD5U%U&
8J#*K)I3+'--90&CH_">BJ;^9)$!5F)-36WE?. ZJ1KCH"M MTPI8=?E"1)9;OJ(2WX*Q$)K)H;YX4TUO#"7B"?4(RH]X\M%4"@F;XCBUUW%',& M'.?@&%BW;'NT<"ZVVS3R=EL2]VN=D
92;S%XMI4SN<4[8>W*: IN]5)XH4X MBE;46P+#XFRU6"IP=TA'2E_63S"+_$4<7$6;QR$IJT2L!PS'\#T$9!]9A MD;5:R/D%D;0=*%B\XLX_[C,NKL+"CXZ-
*IXF@.*9KB=)++3!Q/5"/BS25@N- MY3/D<@PQ4M=5#?B^XQL?A2YFM+6@61(YBQ;&RVP9UU_#[A^>4YU(S3Y.I)=_M6]Q^OGZX6-[B7ZPN_^MOJR]7U_@:6NR1#/D$W*C?M."[G
S)RAJQ]%: M>/ZC)?XKQ>93+PM,5_7JH?8%DW0J83H:=2@'=5(X)<7P(BFODCB/#_8C8F&G MJ1KPD6W4H\#-B^Q]#*L&A=L_Z=U#HP0U2I-Q)&\R>8
MJ%/;T5?4DGO^8 BNEP8FLFQ9'I'19=UBW*9@$AP&N6+*[.*F5A0$GNZIDBC] M/7AI!R0XR*%+U*\N@JC5@.*KIB+);M2#+#9P@J,8GP?[ZF*LN3QP'$^7)5IG M#ZHZ4
F.6LSVGOGD>6\[D1]*XL1&T:*;E;DF(.<'>HSW-GIA='A!:900*T.Z M%7AW4S\.+F-_LR.O>.(HP%,QZ"+@7':!YJCNK8DKG#D_L YSC T9Y)ND^/&*V(";X(KU&RRS9O]^@%+T'X-
)7O;"VSM+LB"!Q50;+9 MT5BF*0>V0<\<>W"R>"8Y!WMP4E0$F@(=69X+C,;)&;9!CQA;T[SAO1?ZY%WR MXN5E$_FYK%8A" 9VT.-(FFI9*+ENDO029D_4*==6'*@&-.VYG2"8$ UZ
MN\@L=>H.;2L.H]!_ASWHYE2>)XXE]E4:/49S+Y0.A97R9Q'C6;R-I@/7[_W#,@Z<*(GK_9X+^3 M>/W$.P5MMYL<4_U;4YL?Y H]!E:!56KG!7+WED3.H<[*X(@L WH20O'[EHXL
V[&E= M#U*HLZF[(O!<(ZCGN)IY*6?8*@_HQC0HE-/VI >_P#2%;;=!D2M!9S0]^H] MT SH8 56>=@V\@9$+M)1G.5"VCND=VL-K96 &X;^/<=>P8AKV&LS3B*Z]_S6
M2D!!IF;/T7;&BNP^')2[7VR]J38G@0F88Y-^69BJ3B+,AW1XSK7>7YD!4MVY4<>%;)+77>U?9[J8:[VZ"DW;E"6JTTATG"$3[#A8L71< M[5+B95-KJB'[6QPU'L-
9%KU:.\!7E="8VJ?E.*@ET>QOAV:QS@\?(\W-.51=#2W MA6 0TG*LS1OB5L]EV&KY&-(RIW@,6ROXJ-]8L#@7L#0"HZPJ:XRSK M@;$D:U0'I9^4.<7>P/
]4QOELZF/3"69(WJHE,]CC5.\W52R\;;2AM_4T W M':7N"C@+ @>@+:D@IU]H+NJL)8'4 ;^O8<51)NA"5-$SXXNCMXEA5)8U;A MH7M71)P;CC<6C&T!3S7U^A7" @K 4PI\5 /(J0D-
GSKRX!*DMZOP$E,? M\5@:VZL#!?EN,$=MD!MA2=.H%H_N7G!X';17!XJC(F>.J@4WPI*F\1\K'5;4 M]=/)]6;IKLZA4%!;_(J!D#-';\L^($N^1C5W,'6$0V6@M@!"0[?].4:NZ0.R
MY&M4FT.3R?%J*6.:8GR-@-!"R)OC+.N)LR1N5 L&:U^HQ>+1$-W>EDC6ML!R%$<..>MJC_4 MDL$)@ZXDV]\^I #16E_I)HQGRU(BQIFC 2U,O>LVO\^I
MJT/5GJ,BP8VPI&G\8"S5T\.Q(VL$G[\GZ0^^(W%;?:"[/O+G3Q0+Q)*I:5^C-1,J4SY M1F'V=+-)OF?4M*)6K]2BBX>_7=Q\6?WR(%'BT->KGRAM5H AJ]NULJ;[P/G
M%FU)A^[2Y#7"P^#3VS=,\#)>E8ES%R2F42,O"N$*2*CCL>EU5(@<$)#D<37 M:E)F&L="HRB.^7B$K!J/Y,3YKWTF!7RVA/$C>0]9^/11U@%[/:!HJH(D\5A] M?
YX9A3,H:\]@YF^B&&))' T*^XB [9RWU0!>H(9U_[??"]N=8CEF I+CS7C1 M872#FK@F)8X%@(^5(UDB0[PCM2U2F"(9T"<8D,?GJ,.O""!?7+0142]6=WRM]$RS@-#K,*;)/T.TZ
TX'=E/&&L#9!B&HHDRN\[<\DKHD'I MA,8Q5?-$56[0.:>*ZMBU+*]*IWWRP[A#(L==%@X>XP7*$79IP M>QV@014:DCBRO3_5#((9E@Y)I^ $V(DCC@,+NH0A
JA5]M8[^7LBLRV%8CJ3! MW*V(1PJY&<4H.T\N#85)0B';DB2"U?OS29/(L!1+@YE=/K_*"UL].=G9ZR3 M1UNTB5YIM\6,#0
ML%3G=SL">*54R=8TMUAY6(8IPCK'%2K^K$AMGS2TV_#- MW@900L^3)2&!@"%+ZAAV:,F&!X+WR<^61D6&(I>B1<.S\"HUP:&%OBV)%>@ M/0AB))H"O)*+BG'U<(O5(T:/Q
5!]M7C+D5X]0SV^V:6[Z4\ Z2I/G =0Y E M]_IT0X0*O(;_ZY O^ \OK.!6">0?"-1%'."?I#@I4'<(?+4;SCTF']p+%A3;4Y(IONO'2AKJ2%FUNHX+=GV4U,GS]@NE#W)+GX M'VN<]{!?
R> F@O2\JR3;3%H<^A$[/>,N;T M2V"I"AS+"BU)GM>-QCXW>OZ45:AL,B"'*U);"1%'^'T>7>Z%\H>$C" M+4;2YD%*KP20 8U DN/=])0SXJYD@I/#=C?Z%:1]&:8FR?7!V&L[EP#$Y7![
M1V/ &$8 H/FN9TMBS!M[R/00P[\<-/=0Y=6Z_VEZB(,*FI-CWMI:GO *,:$6Z3 M+2]O4-G,!]4:0%=4RY-;^V AI--PT AZDCQY[;7]/GI\VJY"C"9?ES#,54C< M*5!YT=T4FJQA\U D53R
LYM M':ENA\E'D%'/TDZPFJ2CK/;Z,MXF])/$^$ M26\ F*KK*1]1>>@A@TK2PKGM(\TC]C0?!5[GBA\@_M>\[^K/>!JEFW*?7H< M>5%@LFP'(KC7D/G:=^+W-
1E"]>F!)XI,Z)>UT])/D5;P.0^3C M4TZ1T20_\%32FK1=,G;4 HKM>.Y'T_=X@_]+R3BFJP ^U1PNP TT5 M 0POP(^VW7"K^1QG-LVSBZR,8R^P-3#T)/[!]'W:.DAAF&9)0>33]I+_D\B
M6+_"##,L^Q'0>G/ZB4O,O#5=?/NOMP]M<__-SCXAX/\&*,;!] M]]L/$'J;%D@2B7+L02A(E,-2,HH=R!.-2Z#]]@_Z%HWCF0JB3_[A,J_V,)T M*_((O%I3K@;D_2^Q@BBDH)T M;]I7*]
[U]V2,\=/4#/"A;DA^VS[^_*)*HI(+=6XC2,IM3]4#NQX_ZF.,L'$D M4TD&.[^D/[5)AH6+^[5]N]O@,S'&3Q"_M#Q":INHK6T 0T&.+'DO)U^ONL50 MR4(KQ_N$A]W+RR;WFH>;JRCS-
TFV2]$QP\HR#I'T.2?]%GVG.)#E&?-Z-09" M0S$D=TOL9UL<*(JA"6]"\#0H8]+?P2C 8]&Y$)P4!&;@F<)?FHT@_Q;G@&:P MP]+>CK^L4]Z4M"U?AY<5EN>[@>A%>RH"NV%74N-
*LDB?9"*MO'ZNW"86F;/; M%F;F!H"A^V8H>C$>G?N>0GB'U+M5KX,.1]TZB+;*P'(44Q=M9W@"%CI%(#@E M;[,+ -U%L[T.L!.731:*?^DVV.'?C]ITO5[QKW2$*-Y,W75-I?/XT_/K;]0_"
M/A5Q[S2[XGDO=O6NX0^R-D6TT->G!4FD7D5X.*[HM.AFL+V3[S81_7ZI=V_A M-A?)/JA1QKVP<1.7-7Z2., M]TG/CLF#R0C+O=,.(E]%^W,PW!SS"G<_*ANE>>-9IE+?^]
[)RZ*5WP9OBEI9 MX)NF'HH^3TU"1K,C1.L$CNETYS2]RWL(O#5Y6"A[:=TCOXQ*<\).J#KEG?.I M_^G;P_+V^N'AXG+U]=/R-I_S%XO;]XOZ!O%W7*]^++\W_D/>ZP#;5G*F'K?
M8=KC:P0@+_!@/YU[$(HU9O73IMW/G;.5H'F6@T2'4QD@__KY]:\$YCES'W;/ MSS![6X4/E+7G+]^%;%U4 P)H5OK*1Z03W#SOM MH5)%F^@M*%I
]L.'$62>TX&)AIW6DZH\YS#Y:U;]4*M\7M]?K\3;8E@YV[*@=M8!E![8I**91ZT7F4;@, M$Y&G%6#IEN:*GHX\O+39L/@ASW-;GB>>PF@_)TGP/=ILF]:F>CXUE[?KQ>WG MY.+AX?
K]4,^1S^O5E>_++]\$;&'EMW'2,[!'7O>O:UR-0-WPQ$)>)C MZBG#1.=K!UBV!66)3IR/K,YWU,^QJG_WC.XL+0>7B"G3%:9]IV/GOQ\?7K M N1Z=W]7?Z7B)E+EEF\8G=.S=-
RP/<4RQ"5DIB("BG98/"S MHEOD_HIKVC$W 7S=.&7) -#"0:-^RXUPGGMI5QSPZE34SZ?BS>K^E\4]GH?? M[B__MGC V^GG^^MKHN>.I^*V=.!#@V]!@Q;T_1^YTS.GC+N:+1>-
R[CO]]X MJNC-C$O6=9M0+\#SG&E-+A;5V674JFA6Z^N'B[O%KPNLJ8XWH:ZN/ZTJD^U M"+ "%WF"U$1R!<^U,;54 - (+%<&:VJC.)NOI3N@S',65*Y?FR:!63^K87WO
M^F*]^.]>ULWV,'AE+SJF0D-)H#MJ(&I&'/K#-2UHM8 %75<1_:BU2];TNWP: MK'G.D\LD]G$[Z?Y&]!+W.MK>1UGC&?GZ,B73]6$09,[D)0W'*_I]:<<8A%8[DFQZ;"$HEG+[G5N[X5
M=-:5'-1CCN1]!JBV98C*C\44Z;)S=,:]_,+(4GB$O8C]V7*IY+"//?_XO+0 MWY8/R*#KF&VU_QP3BH(&.L-;A;6S&M%PK>1T!\]TJSG1W%)_6:ROKRIN%N12
M'JO&MP^+2V&3L T*@T[<41.?F!3?$>2MVM8YKDV4HQ'@63XR)FPS,PT3MH^ MJ.DC1/ MJ-$Y8]MJD$3Q"-4,^&)@\%W_=5<&9J &]4SF8F9F)P/-5X <*.*97MLJP]T2]<,T5?VK-
)NWA0[L,5CK'10(KMSN$UI\$:X.$((X% MH:,J<$+;]"5QB>_^5E1EG%5!-T.!GDRM0P#O$PRCMG=41%+QW7]F6N K!CW M% KRS;A"*=9!MM$KR@ZF6!* MHNTI1!G
91GC/N]R5Y!?HNW35?()OL>P@AN41VK)7O(AM\5#SFN9C,DK@9[M 20T0V^N2^THR/?L"K)G'QOTF=?=MAH NKX=2G+3VW=N=H+;L]7/J;5E+GY. M\O6=>&Z2%Y=?HG_NH@
O <^T*8>8VV@P5!U)7%EZS73>(&6]A!!.3)O8]3^ M VYVZ"N"Q-Y(5@9.6Q=S$\"S#$N6%(Q]YQX_VI+A47-DYB'>.QG*DP+72P*L MCMGUERI7LO&VXVQORO'>8+,?\
M"I:Z@Y>RF0ZE*052#D-!]G6."[,ZSIK"T"U=4^=^1F6&VO)[ZB!U;\D\>,7 M?+@*;@%IV XXS/6!IR%8[_M,,L'M61,D GI&TG<>YUMHV>XI>6R/2T'3,5T M]DE?$[5
*@D19!"ZAFF,H9"/*B[7DMI_1IRT*+HI1&!%3U#!S16E\PHMX MF=D\7!2W?7M=O\:HOF^-5>==03<);>UG'\FU_(1E5T1>2V9E]HE(J =^&GB\Z M\N+ R29HH'^&SER*:Q/BO?A&=C)-
@WI: 8WA&./-L3?HDG9!;UBOGZ.,Z&5%R)ULE1YL MAYT+<6=5X+BVZ\U/69'63)Y6+5D2YRRSFW'!YP5;_Y:-#[F]"D7?RY.[>/* M+U$>%==VW&!4IY
'_PD%NPW)WX5WHHAMM7Y"#7WK4F![M@8LRQ__P?P M4==PATIBD&=_)]?$13#V(_+70S8GW-,G&#^B;!G7X^SFLX>=_8'M T-1/$>T M6C71>!A+-D=O_RE&2&GU^
6EJ#"+;$GB\VUR&AR\+,8Y/@:U#HQ0,7494B%. M,#K&D,/YQ]R7U_7]6]:]#-FY1<>0=6T-. MO\A+;?.R? BY>LE'U-Y=E&W6L=0%>J@'02WRMA0AX4MQ-DP;+FC3;]FKW3;; MPCC
FGO/1;&S!:#;H1-(XAO 3E(/@-/N)PR8X6DZ30!_VT3^MVVT(7=Z M;8Y"+;;ODT"9*DN%'W]S,-8LJEV,'YQ]88HR<+;)V4M1"]]99A0S5%(!C!# ML7PD*G_1?C0F)$]TM$6Y-
]EYGV]VY%)]4SN&8]ST?4/XD?!.C? M#TW-D43E[4O:56"1DXYF2^+M,&QHD*=5RR^Q M)OE& @$*YQ[@:/-"]W?/N]Q5H#I4NXW/K"T!SU0<5Q)M@NHV*M"T
(I_&RP)\/%E^[E :)<$]/$?.:U@<^@6@A*[F2.(B//Z(&$\^QS@24XR4 M;S$LNH:[2F)FI_4M;+]A7>U2/,)O.6]:_]DRG5.\9]@AH*]5W7.3&'9S9@M

MWC5MIF_;P+#Y3&]YL:4Q#0ODT"&'H> ME"0Z;_1T!/ON=(O)CEG^PI=2RIOD]}S NLL;ZY.3U-#0] [N2/]}';E_^I9 MKP5T5;$-&6[?&X7<,0DH>$1:0P\I%EN'N5Y+O5!-
PCG!*!^6C5,U3+<>&.;] MQWRAX^&^'>S,7R+H$4-YA+K/"@W#AZ-!H-FNXXH^2G8QU#EA^B 6-Y1 MGJ]!$+B:(GQ#&\0+_>S>4QS"3/Y<0^9K%$?/N^<<4T5X \8,4XM]\/0D23H
MS[2#AD\>PF)0C[#0C+"T &B83BB)(5#$8G(0P+0W"0P#=(Q)#W02,%>2(-%" MIOE! N?V_G=,YGLFDG1X6KY=]HI786[:!.DPT+0@/63Q7L?K\][(]?P:>W MK_!_DO1R S,^^US?
MH$!?;<>E4C"-%HEAQT'L,&"F-CM^0456>0S?,C<[(C[M9VV^16@>YH&)891 MTX.5T]9?*TMRV02&;+RTRKJ1(@]]2:*N%E[=N;OK5_3LH;1E@ZR5 YI]&K)$ M%Z=(K7Z0:H
(I_LQ0'#DO:O& M8*"[_K35 HKONK(\;J3LQ,VK#@LPV;Q:2*3]>Q2@Y\(A?Q7>/#[[%20MDZRK M&M #+;0E26;-3"07LBD>HU:^\S>T"3Z]W23L.TI)%_(AM7>?IV\O7;6!X:B6 M\%-
.'VYX 4[A Y)_[6/C*3(I=%&1]T<\ S+EN46@DOL[5"F>(3Y+<9M?D^C M.(+N%8.P,!#!<=D,Q!P.Y1!B;+;K@G(_%EFV0X%Q9O;XIO%3_",>D#I:^2W
MRIVU.M"P/JC6[#LSH(;H=A_R!_NTZ^8HV#?.7MN(L]H.UV4YQO M4?]K0C_"CM P,;GB%)\#A>U6YD$4R17;LZ1O=WP^OD
MFABT25AN\I2M;3YW5@2!H/$)C8G]C[4*O&I.GT97D7P#>_!QO1! MM!.6=V, 6:IN2N)/SG_PZH]WBN3;!/XPWJ.77>H_P0SW/GE.X?,](I8=$HSB9 I8[+9/24HB6:R33^A8*Z#LOZ.T
M#S0+F?78_9*/C&E$,"R)]_AVLV)TA=HK; MZP#3L75K;G8#=EB5U-K#B9;4 >3H>UWQ *G%$^7W +E09^X#HG]F5K?WO],R M#+,G$HCD%6[R-TW;,ES=/^!F1_$)H=
<#=H!L7_2B/("*YM6:#;/@@#W(QQ,I M(#$VCKO^XC%%]U!WL&1E%H1N&&@&**5ZK$I907-_;+6+1,(&#V2_;H-U97 M.W2#A;(*P\C'!X%56@TLM$JK?O&7NY1(M&6IXF\
(^(.F!*)O3$8;".%,.AV M9?ADQRM1_EC4@_YOE0<0?XLR_+'()]F4,YI?/E-I8)LZ7TD1;+4>?^GS8C[<\ M[[P"C.97G$B)LB.KQ]OXVUT\GXFSZ'>/FIZ-@@L3?%4T>:UL8?14&&("\/)
MI;QK3D(0^2GL 5&PSW>U M7UT^W_6R('04A"1)+=Y#^)TDGL&4B*P*PE[3+I>#:7NN)IOC4_]Y=H*I/'S(MQ17/"*M5
Z;E;+8DZR(+!SSDG4$<1E^;KTOAC)@G&'A%Y,R:49\$M)8'FHK5 M*M'GLNX%]VZWZ8942G[^.;_]*+HD:UT?"9S!*]8[]]EWQ_Z1*
MME8.A)]CV]#_'(M"'5!MZ,JA2W(Q+A_]+,/4;^/4'_P-2#F\SP&\27<;%#P MZ>T\E#WE!FE8P\ *5$^X&;K[N--\DS02=K%738THKG^@U(^(>TKD5U*IEUU7 M.0=$5W/ L%R]GE!UQL.
&;&XL&.'E-\/T6,0S+*'Z\2S91'@^S ML/#=$@#;Z/5@GZI:$&MY(QZ^??VZN/_U8G5S\;#\?+N\65XN;M<7B\O+U;<\ M_/?%W>K+LH@ 7IH0#U\0$M=K[KP[HDM[!'>!H1F"\)ND[I9T]4
C^LFT#%3$$& MR;*8#TM(,S.$CM@'P%,1FZ;9"*O[7D5#\ M#W /X\>V:8=_?_@U4 P7"O=@XIE8C;V?PA;((N'60WG9R_VY%;J6IHB6EACK6*_>A"WE0!0$?W3-$T]%A F@]*'2 G,?-
MB',0 M<0);/K^DR6OA$4@U35%]X%.;Y=8-9G/C@Q7E)!;"$C>[-(X(GE'<)]OHA_D;_1YT54-Z(:C0DE>R0]C MA1EJR4^_L!&]MO%]=A':1GY2!.A^@'=.2;;RLWVZMIDW=
[T4\YBI/IO$7#O[MIX]Y6@0$3N [HOVQE,7KZVYS?$E. M@@62'C5NPG6VC9]()O55[@I-O&0IWFRJ1V!9"@:L-LDWYTEFFZM:F.BW]8(]] MJ%#EL-LEW&.-
]*4FODIVWO=W;&T]S>^2CZ)5N[V6K#PQ%4QQ)'*B8.>T'<5#< ML\%\X]&'NOK%C\>>+>,@>HV"'=QLWJY?X6:7#]$DQ3HZC-+GY@=_^_9Z-0>0 MZ^N^)/X[O&P/0SQ%1+5?
DO0WW)_+PO/Y"F$M,FKS4&\L"QS7#LRYS;YN.(.B MJPU?.8,\'D>&^W?]XP7%&6V5K)4%E@41E/=RFKXBML,YOEF96U2"?8*O^+'(MQOTER2B7-
0V%@6&HIBPO='D9I>$Y1F^3(R3K/7&"2?.5.D]1TQ:(KU8.0$4Q M7-%/S_NL@^U0I@B5=IO$K#)N*@J09_M($L-EYBI:,0&0+LG#BTQ"]YA2B+Z M9%@!W3WO?-_M,92:V]1Z=?E??
UM]N;J^?[BX_ONWY?K701ER!@_E D*W)1I.> HT.OYFK+- M9+T/87T,0]Q_K,1 C!]@&_G1XCM,@S]RPH66XB(U]]> KUF^\%,P(\V-"^MT(N&.F;)? MAU^*<,-
;F&X%GA2&RN5S[K6[C(O@R9]3ZDEC@H\!53$;) U1 M?BE]F!/3+4@-'P.N9>FZZ!.CR 6))A1ND]J'&9="U3=;=:$C^AI2+O6M%$E?
MBV"AOEW']+Q/8&P!]48$3]&2U"BARE7/T#H^HKP?#9"1VH_>8G.I3(4=<-!4]!X MY>P)@'X(O0]MM)Q*8H+3N?QNM%M%57S_#^V675"]<]A\A$-;Y2@K9E@S=@"$
M6FB:HGU#)#$Z, FJ=\8>:8:UURTLCWL-.*0CNTSBG+4=W)!DH%K$';?S@ U MM/0M"?X.$N2&CET'\UXS5C+Y;QKPBFQ0FT\5HTRRCOTQ90+4WS9CDFAF,N M*1TUQS9?
EPYWM8N,1$]I8IVFQ@H,4,%= ;OF6K@B7ZN+U)W"*TWFW%@8;PT6Z6SKQ,L 0'W1LZ[ ]X3C-=3[WQ>P?"W3U"I1A*.9!]_CV\ P U=X//0>H_+])50.4$'1&X:" M_<>
[+H)-7P,!5,)0!A]ZO)CZ"TAFZAN[+X,LCE])9BJ44ZR16> M#C"4]NIZ;XXK#-?=(D-#0 \-#\YPZ1X(M^2QGYUZ M.(\'K>;ZQPM)Q#ZU9K+T3&>>Z7N=H"A6%8H M@Q/4M'2>H2W?
PH\=J7M8B"_T%HG9,D_W<3Y[P=I30'7=#Q5AOO!X53R 2]9 M"#45 D^/>>#0@AH:]]E]/8K]QV/R#&()XZ@9%'CZOG5$=I"8[(,149G.4GYO4<;TGENWA(-G6HE\-- M>T/ 0:955Q
^'I%G<$L>#]X>$L0#/$9(K 0$5'D" EZH0N MLC$ = Q*J \U_CG_:9O62VE@6;Z MGB7:@VLH9>=@!]4D8!3W)0QZ!G5%]T4?G88*O0YG4$]
]]D3+"7T1%M\1]T3]H#Z1OY_MUNVD\=Z M1RR<-VQ=K0!5A4B;V\S]"_(8">R]:>,ZD=+; (8;N/6[B]!V3G$*?(%L/6D M:Z_B; 5+1C/-N:D-?4$.2CXPB+8NO8ZS%:
DM1$/[B:AK8ZR$&AC8;--@XK M#[4)X" O]#]FXGB&<%AL'TI3',D!>.S)_CD7IR]"V!@(%">4)>%W7PIYL0X+ M>C.&F8^]...TIH")+"0\!M*D1)XCK82($40CI]
["V!A00Q^O.A^9RCK62F 4 M061R:C,,C0%\!/9UT8\>)B6SCG624!^+Q\G?V@*J",M8&/+ A%N^J,3M$9N%IT#0EN$@\QF:HWB1K7 M3:(VIYM$"X;NU\H,D+*EWV^NS4]U?
9I.6!9MFW*J4"4TCR=&W08A\.7]"?H MM:R##$PZ"N+'Q&%F=8] M>#=$JO#0W#T(ZD8D.'9#8P>O$]),+2W25QXS!6[^#+&N_@NCT?]'OF7.+X.-!]YBNCH*MT;9_-&^YX"$N]?
M)>-(;K\MGHZ>\NHUL Q%>$P@>4;MN5CZYH)MRLD]^W"*DM5SPJ\"A!0]D.2R M3X*Q6A?,T:MOEN$NQA;/2Y3FS4R1P)CINT#WD5LW;?Z.1VQ=-(.<(F4<=[+I
MI:ZBJH8DIC@)QF"[@ 3ZB K/]S;-#9XK)CPJZ8#]}31L$RXTA^T/EI^1LC*@L3R*EO4MT9G,T^9EI'W]$,0Q('L7.H(@>?5.K=MT6I/ SUIO\K/6N?RL]3GY60>.8N]U1]M2^UEK MKN-
9DDS5%FG2/7M/8A$< /.VK_X>32[<-A6"]F1(YA1ME-O3FYE +ZP_E:(N=KU\44R.O, M\MZC]EPL?9VOM_@@*_75Y_QBV9Z[6*/)GOAMY_MQ-9%0$Y]W.;E/I5]3*=MI-M./2;B[V1X]Q-
57Z?M#S#" MY^]R[5HNWGY_MZ.\G[".+MN_F_/CW/1N-PS->DKY#S*N1Y;1'^[>$KO3]G9H MZ_*^6V@>R'*(K'+[/;MU^O?LBNN'+E(D<8/IM7X+DE?%A?RH#BZ!(Z[1Y(AK
M<#GB&G-RO/4UND=L150LWS);EN:I$FBR-N"6/FCK@!TCU'MF7S5,*L_MCK@EE(_EB&MYGB%=V$$&@KH1?31'7!U!VY7$\Z-,^MR.N"6\21QQ;Z)PB_:^MH\.]
<'NVAG4BU?0EN4EFH:)^AAJ*-__V\DOXT//EMC_MMQ$!7HK[_7TA_^M M1/ZW2]# 0#8M1-RH/1?+'_ZWTOC?NAY62F4[T(@;]77!_.%_*YG_K6[]CBUO M$*SW"[%UT?3UO_V
ZZML^]SI.KHM[[VI>'VV%-"'[K[]:*Z*OFLHP4==DR>0 M4U]/7.D7Z(_I]]CX;N#*ZR,P[?#N)ZK?L3/N7%T5/0157=Y'PU./G[^K N-MN1_%41&ZJFY\5-5D9!GU],N51N?
^/7MT>;ZE6/*FX^D>Z+(DU=L[=^_2_H=G M;H>;::#X@TXXW?40.D?7VS)722_&6W.-OH]>#-E'U5C2YO!4/3RVB4$<.E(.-%@FS>BV64(1)+8+]AJ_M@.ZI>%(,]][6
MEN6QF(:$9QX$#2(VSKF?\(O)P[N-C"^A<^HRY5OBJ\! RF! M++&%CFSD>V=K"((L1IE66;BLC"Q.K.)KP/X[+ZX./8HC/LBUS&I=M+(KU+L.4 M+]8.;5YW(BFOD-
^3A7T_OL79"_*C,$)!ZZ0D_6\K#AS/5 +1RD>GA.N$= (2 M0,J;J-JK<(E/(Z]1@(\;[5.CL2CPPS"P9+OPH@:="3EY9U(%GZ)MD_W:%,8 MK)^BEW5R'6_)B8DR83@; ;YJA5"T$V,G&]WD,
<*<@E8.;2;O(=DLT^W;&F^D M&3ZK$!%3M4M*)8Q+#WW1]/70-5DPE;>+X*@V(P?I3% ()0A;)YT; ;/VHH1)L$#[W]FAMG!8']ZZHG MR;O+9M'263B#(9]'EATO^_16_4TO-;ZA#6!
W51E"PK97ZNC03Q<8DG +(]] M5]]S5"V0)5EW#^EWLG@&4S1;-S!*_P$W,_3]I4]O6B#3WCY!D]?>M1]P-.T M8%9V/2Y4A[22HBDK^QBA["N"Y!XW6,7WR-^E:10_?
H)9E'V+$R]#Z2O!OHQ? M=EO\ZR3V<:VFX7GI(@4Q!!^<85HC1,Q.$#'F:1CP?>*FSH=D9NF++F7W6M M#&-^!5BVK]4]-P0M AWT-HZ)2:0Q<""U.,[=(_R]R-
N@W=4;R:IT4\ZZP%5 M=[Q DA/3I%>OIT. 3S@'4OO%0FDA=?T==^M^&\Q_A"5S-;R0#<]4WBX<:9; MOCH+W:@.TN_G)M8B_E@.WKGFO(L9:O718T"+T%TT'.-7S#)@%6 M@5?
A@E'>S:6!9H6A+(^K>LN]]M!_K5PE>]TKX-2?#I9G ;Q:F6KW%#;*P'; M17H@B?I&N0QHOM]AP'4@K'9/.F3"_\PWL$4;U?)^BG993 .BIUK%=.G3F<] MH&F&!25OGVRS1]>G#3NN
Q^UT^,0/@K_YR]1C)+P$H*$:$O/R=U2'*C(19XD MD6C?60WNE,F!N=H2/X2Y!98$_+3+\>SJ["'9[(IX YO$@YN'N\OEDDHD8VV@ M!Y]I2Z@2G!F8ZZSP CR05/.*&4+2IX2\W
FOHA3YN Y=/6XN#$RD05FRV'%1 MT(&GE/A[^LHUJN2MI. :E IX?]N*+-DAF(EAQ'0@9]03^Q76.U[S]U8';^|^ MCNKB,47YVDR=(3V/FIC#6*XD!7/PM"'UU?X=MU_HP:Q;5#
MV!K7I!]+&6L#*X1!(,GRO7XXY45W8*B?R6"PC:>^V>&=MMVZTU@<[Z4V]C^B MD2:R0/G&M=&N0T=TC (^WO39*Q-?DR#":F0NGGRM;0OP0RI1ZV !Q/3]-Q62
MRY\=UC&\]21;3IF6H'N[*4L"'Q&WKAD*G ;F&)EY/#'?)O$ES)Z6L9_F?82; M@V;?(FY*#8 77<>3[=T]B]A90!V##(]Y>,S\-,HU@U58&-U:CXFUDL +%/Z!S&*4^*U-)
<'N].Y]KQ!O*B:40>D8T32\282.?3G5Q#Y:*CN4G>[MU'^"S7D=2%6&FL ,'$67Y+]+:_+P@#L&T!Q=8\W6R2=4]&41!!$1&-S0%=;& M*L!0?%46-[X^^BH=U3']X[C.>#"?
B6GT&_6DT% 2**X?0DDL4ESRIH&9)!%< MMWRK77$ MK9<%5^_,R>*SA5?@W<%TE>;B"?+CT!U*<\1,G+=5!].JRO=8F9_[3GR'-Q[S M&P.GCE3L4YY>#\# A]$D%\R\S#-
"*TGG3D8]%MfS&$-Q^U6D$0]+;FS5&!I6 IA=S/,#')OE8<%?GVM*(.<&S% MA:*?>(RXGYW!*LF.7[Z/TD<%!5<[XHI4Y#C9&S2W3U07^+I>]8\PU2)'RM#/H=:=[NO;8MRP @TUYF;
MQDB'4G(CR&9#.K_:_#?0#]WE=QG5]CD7%@\)[N8$IV?IQ7@**8>2.)@$M*1]5^^$3W!#?RL4KC#8M>0AR;_2S8D"#]JO/\0*^%4DIWGY>#^.H$??H MI;S&I6^8'6H$M2X(D&7-
3K_GAU>2V,]W8K@:LO"5'(DZBTK931UF* Z]V*,MN7/U-S,CJYD<%3K17F!G1M* M*DXB+3M26W%@0=!TY[@S=2[JQ3ZJHT7=?F*[+2)O*@H"U]>.,;I24-&4HI]$ M>8+!O3?;YT)U+
7.S2;;#J.4]]!#/M4<4?S\)DGW86"ZU"WF=H#M&D$H6[CX M,2PX[5!+!V)!%82]Y=3-QS.EKQ5=R: [/^1,]MG@^OEED]PA] G%*(RV)%1<3UM+0TL@ MT_,'?41K"PWL%.E+1]IGQV"
[K2$ (0SAW&S] [&67(]]P%ED&=HN_'_NHBPJ M7N8>7/:N\E?]%$M ;DQGK0^LP F=.;[XXX=8,C6]P\8R#G9^$8@3*]W[6$'Q MXR$@61M#G?5 &$(-SNWPSP>M9$20-
>8*>=OC_G_8\H]QGLIKDU5:!''*,A7= MWDT"W3)#8Z:.I<-1ER/A8!KZCY]K^%G?BM^U_BK$]F@'UL4!T>/T1/ID$'Z
M%S]Y+M2SNS1Y020I6!R0B!0OI+^W:'N%MC#:'*;OED32_\|_*?A_AG7QT\55 ME/F;A(0]Q^XNU_=7=^O?[U8W%Y=7/_]V_+NZ_7M^M\O;]_7%W_>-_1O?QKO
M;KZYQPL/BQOZ3>XM^7TVO18(;5OI&2=QO$2UZQ;GM_.!663Y417"%IZ2ED>V M+9I'(RC1^1[KBP #+\<%0]%#TY8MP.:IA.ELU*$<'*Y%45(.,Z* ;JMC[=-; M'NB;FL6+H3+0#
<.4SE^*@30>;,/"$TS'(>EH5\XNALK ,O3?EL2UE(<7/F(: M LF]C+9D+#5*=S0Y^%I.: '05"_$9-_RK7 $.Q]R/ "/W0 MF.'FU0=C&2O//FZ/'3XF'.G%;U-# &F&+4M VSZ\\0X
JA!$#X)=BON-3\!X M7]Z)?I"_M8=F+Z&VU@$0];KPG'D]U(YF2KMQENR)>B*(8(:>DDVP?'Y)D]?" M,M=%'Z424$+7D>4!X&#^6("6!]RF1PP=9%V5A"O19X))3D@M"HOC:RT(2F9
M$&1'_@=ZBOQ-]^)W6@X@U!?D,? /GC MV$IFQLY*;+#@^8A";??,;]NI!0- MA0&"(9+EP6S?_;]^]=(!MF3#G)\+0^L_^9PF61^K5UX/.+[O21PHLK0\\ME& M3]$-RI0PF+>%
[^^>>=WD^KRN$Y>H7N9_PWS) M*K'!CAHGA^X(L-[>WY,Z9I(]INL*U^USA7AR:E/XRUS9,I1Y2Y[W^*HX+T#XV M?9X9D&@Q41BAH%!:$X43 T)[M1!?2"S<-
&XP3E17OFPWW&RFOV!>LF M*%O%#W!#GBYTC87V.B P+#,4;3 :3#\#0.Z]>"S&6]_L^_EN^VT5-HS=E@6+ M6@?8O]:/F$IV@.>IG-YOLSP_66*$GY,D^!YM-
A17)^=\GUS>KA>WGY>?OEQ? M+!X>KM;6Z^F7YY#X9VCO:(@;*QEC.2IQF@.*ZCU4Z0 M4KM-F;XGS:&WGJ ;5](6E#/WHT)NX(:2W'BU2)C.1AV*<#^]=[^:UG7=<"29
M<3PD]L$HV U'V-6T$D++DV2B]N%ME*OI4@B3Y "ZA"_1%FY(S@4VTW];>1#@ MI6@&;@14$3=8_SOQBDXEM]%>(\VN9"SI^BE\].4@FXNJMZDKC\C,C!^A*
MJ]$QX_A8P\^8*Z1_Q0GF^3QC3K%VHH#(I1M6Y+H"N/-L$ZXE;P_DFU^?=D M736!Z\&@'C9'&AMX]5OR[F*GX,3>E2V?7V"4$ERK\+R?!80-@=!.(F,#P+)@
MX$H<%9_&)2_&OL8ST7DLWFTP^)X56)+X/4\U&$],W/=)NOZ\=*@8EYW>YK7+]3?CX'=\'T;"0I.7_:T&PLP?5>3):%\/P$W M7T^>X^M[_?Q2Q,
[9PG0K\@IZ#Z<(]K*_90X>E^AXLJNFIOK =]V/%G>7$Y M?@?]HXHM^1P-;%61)1?!%'.TQ-?7G:N8H]?QJ:+[?KMH129YV_:8(K=3VO8 M2DWE?"L];)ID!UVM_W9]W["[C94]?
>SH=J^XWK"TBKUNK%63$.5Q0&SG[!9 M,]Q+E#._L0XTU5=D.W*<2ICUQKJ$\ON[L5945=X8G MR0.T/KR-.0 />S& M>H270;F4B[#[X=0_?
=S#@U4RX2"2>'P)'1LGTCAW]Y!.PZ2]83>U89KF MH,?L\]0X?3V IJ"W>M7Q6'=6:T=(KP<"PX2RY%[]1T;CQ&9$/>9;^/>;_#=) M^AVF09E@_I
8@V72Z^>3_F9U_\OB_NKB[MO]Y=\6#WB>?[Z_OB;!*Z;-6]$& MHB-P15FIN]!Z+_]A>TVV:+L#KZ1.[KVH *F<;Z& MW:[6UP\7=XM?%T11F2\CRM7UIW7'PE0M
EPMM%!MQDKM(F$B'3DRA-!H%"2+ M^T.)8.;N#[:N]K(D;V7!S:Q?5]Z"U M/#!M/S0E.3UVRK*N"G4#*^4_]C;Z@'RLMP2G7Z6%0Y1'\L#E3#57U)
M?)H&R[X!5RG\49\/GGTU>N49]\?BP CQU)1$)QHN_#]N4OC]7HZU1(4YL2 M2V2^XWQ/.F+/-Q<'@:-]GB3OA7H(OQ-7*?R:]65$X6==2WYK>:;&)KHL_)H MXF\ 5L]_=@P=
<_!WZIWM%8"K6ZHK2="!$29 [*2@GZF;#8*.K?>UO+ TT)7 MELA)PPEH.%;*OY^#&:ANW;?UO(VG9@O5?F]I08V+/L@D_+S$/W@T!T.I8&%
MH(\D>08Z6/6IPRHE/^J9]XSP+M&W%0>ZXR-7]%W8:..^C]L4_JA'W?.OHE<4 ML^]>R$=V'@H]%8"]!ZHLH=2&4]"$K*1@ MY+1?)]^]C?CT_V-YH,+_">9K>.@&5LI_TL,OWQIT*
XLTT/>AU%]ZKA*X4]Y M^+W>\,X!U1K]FS=F*\&Q *M9&'2(W#Q2H'+!'2L@3>LT)OQ]0L+M)*%44_! M9PIPYTQH+0\L1;.#^2Y%W[X*)Q53*?!13[O5+W::9L+ R\P EG"H P4
M>@.J4NP37NEV#?66TB#4-;_>K]D(O@M6*?DIC[><5RO'95 Q51U*$C9FN$I3 MQU4*WYA?]KTO"9[)*TF8FEWTZ]6 M U3%FN*2GNB:<\TH"(?4%\.B"_Q;!X
MY((":X@S=$N^W<2SY*3]N)(<)7]]8T0E_Z@MC'^^\]\A'T2MQX*QT]DL" MXQN$+L.0B1S$T"Q/5?BD-M40OE1+G]EV[VX"(&$X9,MW%3)-RB[2H]\[U\O^T% M"4M5X/B&67?
ND9PA;G2#8]"/NFM=[E(B";;-.U\8*$CQU ^PAYWC.<8ZGUL] M@R]JVR3V>5@]E@=>]&_]RA#L80FP#I#VWUOR4S(U6U_MT!7^5G;%.C^-7EK2@^2OM^HE@0]] M6Y8WYESI'
W,7LRC&];WWZ.+%BB^KDB7T95#G <_>Q$*"N$UZ6G*A:;B2^(E M,?YI]D17B7DZ-R7B78]BKJ9[2!)GR>F.8B7*2LC5N8V*ZIFFG?A]*>!HCN+, M;36F
9DD+6C#3MIV=&X]"A3=1U^2&ZBA*L01327;YYSBSS2$;:#&G#'9XC5, M$F;&-W)#&'C0K'FVO-/AIU_D!M6W35>T$T*KQM/.\T(9AZY(0A5]L,EF*C]5 M,)V-.A3AD1ON-C F5V_TF
W54L!3],"7Y'46#PV-(3':2C[U!6=X;0<"!?% MJ0?*$T-!HUBI!)R!$$S!@@1Z(CH$?0]<%_.IACUV-CRSX%F%,/> HW'0-*8/%4QY8R()
M+5V3]D\T!5DUT^N8]BABIN)H#-0@BG*,QFMPE^(@2+>KM)]\F:-/GU:]P#5 M,!USAEM0-Z+R3DPFEKIF$Z42(,=>3Y+5KEOZ[*2=P1M&6UN0,RR?+(1^+J4R
M/"TIR%E]#:"'FJY(XBK5@GA0$,7&A*8G;L+_1F3*70 M^SW+'ZS<'GI'Y69?N]$P,$S=#:?(#0.FDIM1G1Z['K$=7W=Y =:D)7$9E'X MZV._C]44Z:@.CEU/,BNO%4-=19(=U'K,;"
(+1(QA8YA-YSO-.!E9*? MY*![I+QKT:;4 *H2*)HD%E3^HRT-42E\0>\>&P?4:K?-MO@D'L6/G-:Y2DU@ MAX8JBZ9PZQ:"M@DR[N\3K%45A]'-\-O_.+]G9_MVE6X\/UTEV?
%@*>X:CULU0PDW(I$[$/>NS3Q$0]R&PRN8CFD1Z.@5,**26@HDIPP>-";=VA-$J;)N:^ M.;ZP#*1]DIB+>0=!)P0!'[WD'87/R]A-H\6O]E;(I-0T6 #+QA27+[-42Y MH6&KO#X6PAU\
(Z"RFR2]1R_[1,RK\#)Y?D[B+OHZZX(@T.QP;N<'?GB5Q\)B M2$RW,5YA+N%+M(4;?+ D2\L]VNY2K$'L?TKCD:$Z,&"H*C-5]/@0#GL[/,+[M/3RT"M--=:>OZH"%:O@MCAI#=QV$Q-
..*%].C,]2?:$VOOE\D#UF>I>571T M/T3W[BK+N-&Y6M(HD@;\U.SL\!;2&S?!e>(@*#C>;?"?8[PAX0\"]RG;; M+1YI#RA]C7R4?8OQOY>XK]F6[!<;2 DO-*A-
X'B..CMU>#S8)ZMW2%=%@)30F^?U$3NVDM"1$W > MCD"+[4WT P7'79IVO=19#IBA9LJ2EXU336&%5C(RHZNUKP1Y\4&%9C@H B_(.(K@8(%
[B'NUNV.N+NLPN+85H"/+&3/=-/]!;2D6&"T^^,0/-S@'%?OO=],MDI715RM3A^5WDT"U3/, M8*8.+<-1ER-!'O<7#&G?ZY.Q_&D#_=!>_"?\[=;P<@Q5@8"'T)'$$Y!;OV%& M5]
(Z4)%KFG/T*F*'5C(RZL.FFRC-REVB4 %;**@7*IB M:"X$4+*601SWI5]R(V)4TT+ TY$B2W]+!N&VX"@%*RC">O&Z>AZ1$. MQM/R;KK]E$"M!]"+93FW"94+F> P;ZGBM@-
@P59VYSJ!M.24LFP$]8) #5WDS\VIH0-+*>110W_L/T4Y#%5*@-#S/.EB"+.(M0E$ M*<]*!]SQXLVC4]16 I1E^/4R"Y.)G MQ%0*7Y!%H.*8_A6ECZCPD2,>!\VI?.O^[/5] (8PF*][-
PNR\N7O]%%33HR@ ME4>LC='G6&S$76W@06C/SS.P/\R2M<-2\GX9HI8Q_BM:PQ\D\56>W.D]Y(7 MRCK/"[6\O5Q]O;Y8+_][^N&0%FK$9%"5;G7DA&HH"30G1#V#4
Y>N%8OB*3& MBA^_)%EVB9?6MS!)28@8R]K57@>8O@D#T5ITEYP;%RP&4&*CI>!#-M;]R>Q< M9!G:9IU)QUL] _T=%_TE7@OCKH0'8.IC!C/M?D=RS_@9H>RP@4"9F1?>R:V
M#]H3@QXM =^V5"CZ<,/"U5"H@V*MC">P0O!]HW$XM]B$_3U/W?1"]E,<^LN M!=!#]0<"U7),T6Z;O>8<(!]C@)>YI68E9]A MVT^2]!)#BK9D=Z",*?C: K[FN\+CC/4:&0/
3A%"Y];8KN_VKX(/\0G^#T]RT>>(M9Y4^ MPCCZ%VQ+"5S]?3U: ZH5Z'7O1]E'QAAPCZ%MQ!Y5B)O!EPAZT08O-2SGE),* M(##\H!XK=O;L=2 2'7&F6$@83D:TTU(1
M$#3\EA4'*3:7I;^*(+!#6Q.=4Z\73RRH*D%@Y]?1G@W#6QK%3:6!9R,'BG9+ M&&<.5N%4@L+,GE1RF"Z8*'5M#H[KE8$%70W.TB$$@ZX22@9N(^_Z#)&_C5[1 M04#D>?$]\I/8QVI
#CA7[PX_BA"S"X#]*TN*97K_B;&^ "S/,(0]F_4:2Z.+ MH!+0]M9!LC>(-Q)N"%W1SO3PL/&2T?CP+1451%E]*_Y#C%5]D\37
M:>X@QO@,8XSR*L*_Q]+T48FIO;K"W0[P0U,1;@Q]G]$P3$""(^ZPR";B%]$ MP1?<@TUE'1ZVG+2U"@+=IG31IQ'IUI%.<0V+]-/V5'?WO",AHE[1(OB?7;;- M/4%H=MCV"L P-
4N6QY#OL"0P2*(2$$C6N7^9.Z NXT&'EI$_!!S+<51)O_E M62'Z2'!8!*.)1N!E$F^C>$>,UX65E&KV9V\#A#ZT]#_TXM1!*(GW";HF+
M*.E_DW.8S>0<=G%H0OHW,5T)H"]LQ.+9ZM#N+G63I"AZ;'*":3/7=+.%C5N& M!F6]$BAY8;--L8,5ZV]&T?$3]7,4WD]:S TVBF@5<&KVFR$/\FA[SS$P"NW
M]5U=D=7C8BRF#RC//=W>.\O$6SG1!HI-?!46'CKW4?8;RP;JG&^@EZO;R^O; M]?UBO5S=7]ON+B[OKZ^6ZXO]Y<-
_C;2A#A]*!]QQ.=@2GY8"KVKXMB3++)MS&Z=:"ZG!I*RC$1/WQ!0,Q MA]+ QZ]T)5MRE5,)T]FH0SF$\Q1%RL8X3G>]REVWQ MV3'-6]5?!+8[*P=L%Y]A),H?
RU"OWUVU8RI%+>BLM$]2E!7)=LD2W34SVFH MV7)%EI1D$0.*%IRZ]T,D& =-4Q9-VSF:1- 55*>]07:&O\6T9Y-Q4%@>V&]3@ V9ZE M2Z<:GD]8]?*NA"+\\BYW9:R./.IM05-
I8*NN84MRJ.*AA0I&\%W.>=^ZK@:: MRP/##&$@B:&9*FXF@LY #;.H1;/_@K)L_03C58Q^13"EFA@:RX+0"$);$AV^ M0X)U/9X.;5A:R78+VCK)S1KDBYU&M'I9X+B&&4BB-'-+G
ZIDKYQ9"O:.KF) M7AE$WEP8V+]'9'D,QBWS#DS#DBN.O?8S+_I L;T@D-=\4^H\+&O] 1X2K24?]?$"_7W9*<[5]DU'2F MJP.HA.D:3Y;?X@#O/^3.$P5?HSAZWCWGWZYL6"TR9]@)
A0]P]-G=;_4=?GS M@)OBCOBN$%$>&OP8\N!;E]>5\], M%L4^]1-R:K2A9^CS.C5ZH6;6,8S!YI1E$G9DA@!6I8+NA&S!%#*K,(Q\E'[UKU#ZG&S;W_OF3O ,58'F]:!^^2E>]3E36>H,
M<*$K]1G5 H8%\Q21M-1/5!K.BP'?431+DLM;+#W(BG%.*K#T2OX&@4W40#C M?T&]@.L% ?2<0)8(GLQK"&<0)8+$H MNNJ]HI@P"
[L332GR41^,/]#M=M:L,K3H- M3]KL'X/A78)TE"KOAI+_S7#E,00UZ;&U45-0U(*N5\I\3;_V3RI_E[9B";-]27FIVZ\13%!5!T--_3Z.7(MSG M;HRBA\7:4H"P.=7+Z?I:DQ77LT!Q1%LP-
)9BPOU\,0BPWCN_?GR"B7G83XPU06^!S?1+ONZ M..'"=_]$>IR8!\O*,YR(57F;!L=S:4!M&W5G]M*Q0)HBL3KA'2LT 0W]#6] MQ]$$L!!T0TDLIMQC^OS$,8FZH#"-KRC-

|BWI89OXOSU@-01ERRS;H4!M7^SI M]8!C>4B?V^#G@W9,9#ZW6!\+W__V_NR[K9U)=V_D[_>7BY:\E3VGT3RVT[M>Z_3+U@@"=]\+9,^I)3$Y]/.9)B,HM&%\]J@847X;H4,
P/6.IROIPM'*+]K_D MU5GZV9C-J_"?NR0_!0#V)'0A=P*6YOBN(O8Y41)Y<,FMLEY]V6EN1:LT>D+; M\@-O=CF^&.#9E63[&4@-.,?!<2&ISE+.U'')4N69YSK-)T!Y_A!N:?
F\J<1O*WM=L!J(6V*N%= M0AHH&4[CJKFDM-,P+VMWI-'?A.1R-=Y62Q#[AFSO!O9TB[D\\$%6^5!_I/CW5L2ZC!P]@1/8MBJO\87.%Q%P
MG;K1EWO45&G\15*%09,3(CI&^_'2ZO]_?MP_WY=%RB3G/[S:%9B.HKC.W@-\ M]ZR0L!\DT7H!S=_B=1)%\I!M4?$(/N0SL,EB[H>EH"RW-<7Y%SG4MPW>5 M@S7'2]C&O%
['Y8.HLGP[OAZ1%%M"<^#!0)G]9Z#HF=CD.M1Z4%UC8$ET*(M< M/=38FQ4I9EB148"G15]H2%CL %+'0!]EPYO X'J'N32YG\^RNC",\5#QCHZ)T!KX'/4V1B&
(N%J@*!P]2N1%Z#^A0=+H_M%[IZB5=*>>]XR1K:[UNVP5]8W"2;W9:V5PH/!8+(@9$B 4?#R1Z.6^YUXF^4 MO+[ASUG]Q&KP*WK8E3' ZWCO]5KOML46IA$^PZ]@D81DVH6&
9;EZ,$2CDT] MY<,PSQ$56/U":<3<3ZUR"C[N<\;BJ4<(Q"@[,OL!)_ U5Q'K[@"FQ$#**]O2 MH^50DR-9?-J.W%Q(,V@]ONO&SK!,1S,;OES7C/4EVAJ0H8OFIL)R7EPI%K
MLUB)0\\+PR4HF63&:+!..L72P@RK#?L6YBD^.XLZ(JY6G"D;!ZT;\(+8ZE9@ M6@S;0ACE&BUGB@S&4G:\Y2Y7,9 G341L\6[QV-/OLU7LSZ18NK;K:;O/JD*"D M0Z7T
+YFQO$2+)V4DY(#WARO';[F6'G]#Q/7)&56,^UM"PP;>:$B!6$&"I\. M3.ZKB-LX1F&I<.]M 2_P=SDG]BDE=WC//KS1PT IX5#<8P -Z]ZW!-,)=4\< M
'BY,RC^SO+_P9OTV5NI0P[LPVRF&%F8?4%D0'L1#@GJC! VGX@<;D[.RD[M(B4LR&Y?VY]NOZU>,F^^/*Z>7O[QY>5I]?"\NE8@2(B$C7U]9_4$GN%[]),/
MYT*QPL.2%9N1&VN*+/<\NU=6 1@"J/"&J>9BMR-2!(F,Y&%XH"^8GAYK8H M/Q!?+_$!7#Z>9F4C[N\!-LW8D7"\43H80*2G+[S[_O8&8=)?4"L.8&N2*(R MINBY"6N!DT[91;-
^>T;H(D5N>V(K3QBBY"2N(I-^.X&A(47"9@<(GTEB"^8L MJ5[QFG]/BB++/TNS>(!@&?IVE^WHE8H9O8!FQX:MB%^'8W_KFDMX 0,FI&YYT3JB*9VI" M4GH0SI*(MO?
7RJKO0Y9*LQ^ O]VYBCP?GHZ87HBS)*LE_ORP-7/>$]B!9W3? M/O\)[/2 G"7/;;]]E_PZV O$&D191,DM0VV]VFQS7=5[=,4OF=X=OX+1;6C
MBDPILRNP70B[#Z]7P3,_NN5&J)5)V]*P+&V+0I3\+ U:#:#?,IC>(4;26^XA M@&EI7M=2LHS)(([R%+NF1HSI2[:%FV:4X-T.AI#%POBE6)T1ES9K?QG.+;."GU]Y2FZ+6T
MVBA"Z4.6AB*LGMH#S[^"4!%3V!AB>R"=@N\@N&GXZ/H[@#9\]-L:XZN5,93%:5 MI8>T]\%;.KL"W'--,VDXMC$Y:9!TI7=8.E;5-"G8^]9Z66"B:&2GBTQ8Z76E@
M3B%O2SM,+ZHWQZ&A:XK8,>;3FVN4I\S#XX]C96(HJ6\@G0'!E))?1,X85AD' M6AA(2A\P,*S2TD-74^1 Y99O__':#VSA896V%>B6(GXM@H3I;'2A*!!6>=$ M,#W2U,ONS4'A
(B2$[./#P +H")U3P8(GTEB"Z;L+/KX^KL]W(9>\._0UUM? M:X!B:+FJW2PX5A85C.3HV/:WL=91?WM@0].S% G9HX]:BZ 6]#DH*O)M@Q[\ MIQ,U^
_[NN-'ZH)U>7.2BQGWH'0H:QK[OB(58"@:U#DUG)AJ;B8-H>S]X34C MA)+>"?B>':L8;DPE00!7382DG%KWZ4]4X&&)%!T:GK<#@1Y[FB+1^MRLT*'4 M1$A*1?
$C+5"X*_.0XLV4Q49/8X!L%#F*Q!HS#H9>6FB8:FX6Z)1[S+,0H:BX MPS]JNB#)Y))Z@,@S@F[4G#)6POKBVLLN$]1RPVN:T(Z36)S]WJ[A+X5=P[I
MY?%.1S@)HM!!FB**.SA8#FQ;3SMB28=IODQ]+V#B_=Y3 MUP%-7H*\P$ZQ(M-1427%VZ?#:Q:/^+OTVZ;;E^SQ4*V5P E0=^ &92JI!9(C MC'!4"6D"2YU?JW?L?R!(T@"I?
8!O6Z$]60&%^."#-;HP-(&$VI\]H#Y,"5=7# MV?%1I.9 UUQOD:)G(AKG9B)%D)U^Z& E>\F]"UBU*$G!:=1.P(M-PU'-3\M# M
2>N6:HP5S]19]HN4ZIN$WSW/;]^U0GYV5F]!XP$/;_3O*49CL:"E5SK^7H# MBV(='[,<=?Y4%F XVP6._U@<_K6@91P>,ARPXA#!I6V7DR!NE)962F]?I=&/ M]
,F1XV5KK!WFH,@\#2%:Q@S-74R(LDUIO'WI=YWU;FPVD>O[I-Y'B;/LP5 M,6L;<@\"? \A1]W7-M3%.03G/"6]SYYP-@Z*4_;R:]]@ZC\W8$9V)8]&0 $ MM1Y!A)V*U3(?*Y,_EW)6<@\!-
#TPW:6Q.AAES>PP(\@DS)Z^[?#!I>FFQL!9 M?$%L'.'CM^%O!R.!T"MB9[4CG*]R8K2A$/939M-0&"9D2KEM85VS%X4M4B' M644F\(4E:9A\P,T^>*6$\A4F:5%6"$,4?
83>#T2F'5L+O1]P0AL7A$A:"\R]7X99(3_D(0WZ ,O8 P,_M!LDF*=/PT,+..(< FNV&X4)5!7&4C:C$I87CL-\CEM:BI-HPUGGR>BCW<(<0 MOIH^YN@]V;VS$^-
,^2L@LG0G5#=M"G5NS2*(1BSF^.EWN2>B#Z7O$;WC4Q48 MGL>A;OMQZ,/]YO\%;:'VSX^%HILDT3I[&5]Q>13C M,;T*W!QG%,?;T4F&!ZZK>=W<8Q<24!WQ?2]Q3(';;0PT:-N.
(GKSM'3T[A\T M$0C'A"J3M^6I7*PIBNKZAPU[V0V"DS"AOI]F]06Q:[FJV"TN,$<$)#(T4=L\ MU0C+XE!E@BGXD6SAALQ\Y9SO:PM\-T*:(G>&.9EF2V#*;&N74PEZ"HMA:6%=
M:0_R:#=G]PE>6TVX^O%_W#[_/SE>OW]ZOZATA.^K!YNOCS=7]\>]U]6W^[_M>_^7T^@.]{+N7 @I]W]5>%S&@!$/9/C0F#5 Y3+K*A;S:;=^RO%!?21?]WL8
M.AJ4GH1@A#1]+OYTH*?S68Y-J+ --(K34JD[&HYH_4 81%9W;BV513',DD[/ MB:?"(\S7>77R1'_!S0[5Q:=YIP2I/P@<,[9E/PB>=VHPL4M+>CH^(N<4)"0^
M0S@Z@Q!!2WKMQ;FGAPAP2:7-IYP9_,<(I1.P+KG?ULOO'UY6#U_OK[[=?ED]/]^^ M/%=*^=?U^N;O^V_?5#'DU1 QVK8 3FC8!CNA8?!=SH/=5Y.7 3PP\UNL.Y&F
M2.SL,&'W+F8"RH6G@3.08P2R%32ZA.EL=*%(3P-WEZ3)%GW#^U1GTEUJ?H"_M++\NK2%UZ7BJ'08"FVZ$]&5]$2!R"47)R,.4#/ M\GQH%?
YSEV!=^@6%;VFVR5X_J2FU2,U!$!I^I,B3]6F8X8(K^2E0,T)^';?! M4AX34/L!/X!Q=YHI$S52*S"]*XD3VM"D0+(-"ONYO>F;V_5DI00X_0&,.:K M0;:Q:2#I0@!'Y08:?SC6AA(476?
O'SL\LYZS>/L+BV4514EU"E!.28[>P-00 M\F0[' 8R*02PG4]HO>EJ[Z9N&+L/EI@>]XZKM:TZU^OOWP_^U<>GV]O;
MIZ?;FR_/+^OK_WNTZ$BQX]SB];+]9!MJSML!TXL\.&D%UG7ULKI8[[8%7M)1 MDKXR?+[D#L S=%>51XX$P775$ X\TI+>IR2/\+/]]A1=WU,6Z?XI]A5Z3M(S1(7
^WP\"W=9C6W$V+\YYT)T\%Q#, MKH=BVI2$M1 M*T7KTO)P+54GG'=UA,?E/@1@&!ESDI)Q=)$,KLWY4FRF>WBKO@W^C.M<4BE9X M-\$0K(V652T.V1-.ZJD
MF2[X)55"Y&Z:I7^GN3Y48HW0HS_,O403P*5,$NQO !'T'.O_]]M"LFI$9_UQ MRC;_#7JFW7F:#P">AP)=A:?-"M@ZN 0U./_T!":0::9UP!96(+P//*$REK-
M\I"E%6L[N'E!^;O!F.*7_1C@ZYXC/4YV]'27)+1&'F\E1H2"C(3+ZI!XNWLDH26B/QNAJ,X$-6Y4Q&-3A&I"ZI.3!@ MX*+%;F9,6(T\ZFKP-G82'Q'7A9/VH59<7LL9?Q8$EJ-
[LMJMPA8R!.I M)IP?.*+(.J6XAPK.9DEB:E0W4"B6<_J3ANT^F>LW@6LB-3)FJG/NMR0CKQ # MG_VD.A5N\'2_@TE>984JXF]EO-& DZDFXX*@1 #)LP80.61+CL-/BK^N_H M.;
?!EBQX4I_]C[[!&B!K=D7MJA+8_^TNPD9U#D& GJL1U %W\P<,X ,MYX# MJAK2:5B.FM;M[X\RN$02.8RKQ0F3>64'$74^/RJO6QT\/$2<+>QP0 M&F&D1 S.O%.AA;:>
,K8F$E6\LHS]*51]RYPB/N:*,-!5 4!8[LN[_33_,Q MP/5,4,9]+8)&1%OD& BXL>\8?X:V(*WG@/*V(I%L R+P:",!'P_B*57WKS M+&CCK5,K7-
XJ.\$T&!1[01X(Z%X4&'^&BB@"MYX#DT2%]Y*RZQ@=TF%4),#!^/AWF8P^W38]Z"S['4]7@#S#B63OO'1A]@0& MB"]3+;=7^^/IRFA-=!"(T"RM>>QO+7!2,N
Q4D5+4U0'[Y36ARHZ8XO^VP; M2U<7CK344)R$7<,T1]L--V"]L (+<.3G41G+&%=.$,K %V*L,9.3E4OF?V MZ03(7#]!9%A#"_E#8H6R#T3R4=T$,S=,CEW+6]2LX"D VM*#L/(KS4-
X%*2VSS2C*A4R" M]#& [\1Q]&=NZFV(0].\2-[2!0Q_U"% I.O&GJ[9GR,;TG<0%X M*":HMW$.!ES--Z6GAAD)ORA6Y9*_".$9YQJA#04,(S#LA6_W8DC'E3N:@L9!
MKAO*2$"/7+@X<\D8H(W\$1.6$7M]S:O8]/MTFR=ID8153 G__9E_&"Y<0 5 M]?#'S=@ ?(.S'NKJAGIQ9I=Z&)@COY4">E)Q5RA9([M_]P0TU-]8-* @O/]-
IZ_,N"9:.E=0&Q9>N*>]*%%D 74;L>WFS2IP7=DSL MWT:^]+-0?" M#==Q93]#&,#84)PG]Z$$_I@GNYC]/(AT%R[PS!F&\N0%E, 7GA3^&-]%T#!
]P+HJ.FQF82[,%W+\I?/I2COF5B=GWR!V 91M>(#O_(%UPW17" M@6<.NRK^V:&6#IZNP' "QUX@%_S(YK"ZX@^HMTNXWR[1097Y*%69+/YU^*R MH3:(#P1"VPUB-
6U35,:&XIS#;LO].:^L/4YH&*;3B2]AOALW+51SF'YY?X8 MQ+!TB \$8&P%00?-G\)>%^<<-F*!SZ%9.D2' 5'D.(H&)T["W3G*.:S# !_#
M4I1@&>K;O2:\/;O]LYR,N8AOMO=A/;.;H1LZX;2R^]*4KD:+%2QP:_/\ MGCP@ED9H#.!;NJVKZ=:F+N !$"IC7^8QS%S!3?D4:5+#UF%.8(705_1!S_B%
M3(<\Z;;/54QD5I^)S!IB(K.69"*S/<>:V$2&_W5P6 I?9P!]I"%%PQP. NW9 M3<6PS6)&*S]A(I-@*$;NE%BH8XT^D;BG06LQO_!S$,-\(#@<"PO4AV\OP9 M&6SCG,7LQO\Y3//-@*&
'R%'5],(,_F'7:2SF.!$/HAJO!$>".B6H\5]FN F M8O P;Q9"@#@WYG]'H\YL)26VAG2.LL_JH\?8VL5% C'PS4-- MP^!O_,BVS4T5]\I#^?'.Y.?I96S#NF(/L:X<1UR2E24P=*0-L[*,KS2(.:Y*
M@[V4983)GWS>#CB;;\=JYM"MI7F^?,@PCC;+8>&ST[& UQ]ZQ_]+*\W8:0ML MPPYB151&@H3I;'2A'(MWR]*D]HOW@G]@]3NAL"6#-@.L]$B]@\1(OI1C(LI
MGZ8(ZA6EFF%Q*&=XU2YG>(*##YX-3!_@.[K)2CV'LJQF^#6 XB#0%("K]7/< MOR[GE,4ID /H@_J8E'A6M=,_M)(WBR!=CX? =/]+B X5)G*"(N"C+[R&;6X8]F0U&X .KIO*'(WX.%
A+P61,GT'6?C M]086Q3]N3$[TA4;L G374^8ER:"[-1%1[3:3Q%+SNU@KJ]L6&,@V0D6N5FQ9 M]U)@0269&\(RQ]>^YK\,KMZQ@ :=&-[@6ML_;3:W:D L2+'V6%ZF]X1&XH\
MS1H@?":)+9CCR"+XNYY0L4_TQ"1.62V!Z$7AA*MQAR&2MZW)-,5+7P)PUX MO'Y+4'S[&X6]TO&WCF/\NWE!E3^M"W "%&BRO2DC+KI=8KC@UMQ,&LQ8^G^3
M[1;1ET.K%0C30$D:SZ+"5W M T;4<1]P+E/M-_1>7 5?,U M:7S@"H.!5[LB25%1/&>;7;6C?MUD =P\/U[?WU.7#V=O@.+(ZJH9\I=32\GM
MKB%1@#5'PP+]!AG,>T\T(FNX!Z4#L&S+M99&%">FFIM)0_;N,JRB5SLM=:&T MFP"U)4IF3+T@"&"]B4]I&7K>'-:%6E7;:'5O:I8[,9O69[\J_=E0;UCDSN! MP#9<0Y7;)#E0J-
^ROH%K:)'T+5:=1[PYGY)H/'G7>26;]*H.\HCR"BX7X.3. M95E&/U3-L21./!/?T-+KLB? N;[$O]C[_0#2 R-4+<:%DW9.:$-KMZO%^$.& MIW8UI7FY/O4
7H0B0[9Q8Q*6>T!)*_4^,Q$3^!]'V!J9A0O5-OF@#6T]KOLD[="[(0^=GGX5C]];G9Y MDKYB53+)HCU06DP)JR\(HM"3[NT9R+H^42?#5N"?MY2]2RMN3WM 9^Z#C:
MTA1F'D!SI.CJ_"9)@>W]P+V:IUN!#9>V6CCP2'YGT_*=W_XN7><43;._/8B, MR% E-D1T+V- 4]^_^>'5[TMVA?8S:A5%22ECN"&L*5H7$#A>T'6Q*,X=-ZI&
MX87%:9G[P)AB'=\E*4Q#?,)>9\66HG60>H# =4-5GNP*:Y@L4.-JDT^C)N[G M7U<-VO_]798?8F)8*B/W. "ZNK:X93L.]KS:YJ,G21UWTPQ.(T^%OM; \LS8 M7)K*R0-HTK+FDZ24[?
E:YAE+[P0*_)5"6L2.F4Y<=4D7MZ:PPZUK;:5==S1 MQ/$>0//7)I;-;O7VS=J6!ZK*S]Y&BJO6L9IY_UH*O9]Y?'_LEM5#_: M>L]VZ78/6R=33^\';!>%]]1P%(^@X(+62%6P--*I-
X_^=RL#;VS]@P$W=/UN M6J-E3(\Q>.LY,T'(U>4RV#VCUU(\]VF_5:(=<V<=<*W7[_? M/KQ\N7^X6S]]7[W]DI*@[P'E"'UF^O?2QD]61>@ $H>G*B],?EK9. M=Y&E3'XNEEP)ZZ\7T,
(3V,4&,NU($5[Z)4QGHPMEG@1VC+#X4H4_?!$YCT^K M$3!.7_-5NZW2A$_]("N-3:-EY.LWP-]N^+=L<1)$E3>@M",/$3GI4FVWA MAQZ,]M0".B#CNPMA"]D[HV[[_L;2M*4UI"?*-
VAPY'#>&;>;0]TR-4]V79G M0>%2@=12GO0A\@.]?Y0@VU,#@'08*!R%69]B7;'V8!A5BVB"\(7]:PJV)MMN M"2(]C)&Z]_1^$EA@Y]@I=/@Q?-<+2\F\4LRE[88 &EZH*Z)>$(5&W#
[ZD,Q1 M]0.0P/@V9$-E7FGS2W1'@1S5-YYW@5%F"LWCF["\-8I5'M M26X0>OU6)B,AR%MT&.#KOA$HTQSV(%CS6;@G"*(Y5"4/@I(@%98[0=+Z] M=-11 ZPP"E4I[#[Y,7-
$UPEDOYR;IDY7RRM#5_4/E]7F6ZZKI@\2^Y-)Z <^(+]$2@H]!+IM(=R-5U&HNV?*X;6I0 M"W?;0%_WD"+*,T'"O&Z;&HKTND.3)]\VK= V57N3(T(0$9'D-U,CDU?'@:NK
M4F.9+>M>BBBH)'/SN$'1:QF9LLL_LH)1OZNG,7#M*'15,PMSK!H;%LG5+U]? MQEHRO.-(1+]D+T,=F4F- MS]]!0-,\0Y'$;I3CNVL&($.I)2S)]SM].EWH:9XB=AINB^1PU7Q-
&_>0;5'Q M"#_+#9>Z)+H-@>U9D:[(]9Y^1/H]\#8LWUC(XM0%0=P-?D6 4 M@>V]_U2A563,KMH]O6L<(0K\"&!H4E7YKT]685B^ M4(B2G^62?D 4,VMO()HP8/LWL
S$5(XJL,Z#80 C@K<&LWDS6'BD:-M#RU;#0$R M@TB5D@RB_)"P2$MQ.L&1NYJGC0WH'M.0OI8975=%448:%U7E(T:V8\&!@&Y@
ME5[==]F,8WH8UE&Q7^.I+C^LH&M4=1,0Q)IK*'0%Z:G@V)4H-<$A]YK4CJH M2ZG55?9.1?B^P[_)^^[]$5]DTVT"-]?XR$_PYS(>/8\8%(2!;8>RW^D,/B+' MXVY'DRD1(O-
0IM$KB\CTQC"T5ZU REH#WM&"-V E$0QY9]-SD.DG@P M2<\W3*F\)IR&] &)? M6^"8D:.I8@+C$V37HT-'UD@#/>$K=P3??V7Y[V\;NM [[8 6VYJFB--@],#)
M]!I)FZ<3]E\H3^+DH3/YEORCB_0$57HQ/; U% @_47\2.&ST8U+]TP@X08= M7^"LX]*2BR;4C8GM 8A"GR%TRS6FE%7ZBQ [=?T%TQUM0L*],\='NKV)_X/
MU^70[V2\^G'U?/M?/\]D5[=_X?]J=8ADLKCZ;_S+H;M@S!E8/75][1I*_' BO-KR[*2+R8_Y]8RW#* M7P&!'_N1(C=>%KN]4V(6:4B>1X\;F#[-=^8[U,KX$)+1ZJ%87"LZ%X0TE]6
M[;^)_;2]V0Z8D1\A1>P7O6*E$M "(9F"R9T/)HQ<3[4PTN$:Y1FF.G),+:[& M.1_BT+%T1304'@X&.!]]B)+IVX??/&>;Z$>*/V3UFB.T/RZS4RE:^L+C'@+$
M&@R4B^;F6(;B"@.@,)59+14BUC(5' CHD2X_:?!@UH:3WR,"R5-@Y MD$]F1 MHNYZZE*E0*GC!I4@9/?RKM6Z]\^Z.0P$$:%9YD$K]EZ>L6Y>\W*.!85WVM MR[?8E],
(42(KBPJF#L)4A!;6L=;?'NC0C51)OT05-Q=!+5#C*"*]W7]+4'S[M&X6]T@UY*&OY/;S!GY%MZ7GQ>;]")_+W? 0^1>!EF6XZY060E=3,VD<#!;_M6[)]?H/DA\M5A$ZK&=
TW^VFM%N R(E(;O%.&OGRB+\U*8HL_RQ##]@B[FL* MHA!"==+Q"HB9B[86]:3Q+>-#Z4P]@[KD/.0S"_1,;RJR6O"39GX?'DH'-5T/
M%+D^#!4X&54MI$E3M4\72@>1;:CRW&NH\-6K4G\M]$VV4*ZT.<1@IW?P!USU E3D5H_Q>'6#,U:6KV]]L<;O!7Y-=O\'JR^!-_^UM2 M?<\+"M_2;),]?
O(P)CP.0'HE;"0+-T9?(@";$D]]F9=+T]>7]44"]]34'",:F*M%! ML\0).R-+%G4Z?8GO827O[]O.KTMWZP+_N MU]8IR-(/78&R(U]79&
!15X[4]FIG92N\$S"G=YLDU0\5B[H&]/$I559C^@ MF9X6*:*7$.)*NI3PPZK9F-2T\"W#$X^/@+ZF .&Y A591$,=E5U2J%!K'B:U M-'3(+^@6-4)S$$3[LQ4YK 2\6CU6-A;"FH9);1"-S?
%Y%^"?*-,+H*C<-UFG M#D]7H+MNI$IE(:[L>D+X*PID=2>B#*MS+3F+*Z F2%OM]YK;4 %H41UBRZ M%\\%1EB@U?NN5;PM,PI^9!A#^GH#&4H^M0\P-
3MV%+'4\,;MB(&+5'>^=$-38L[DGK29>TT/5^R MO3Z7Y<6AY&5 ?&+/Z@8T+PQL13PTW%P*(9NCI'!?#4D50%NM@&799]C(MI4%("^0@: ,W4;56>(XCMVWTH3IE.U;B,=FQ4
MC4P\O(.[1A<068%K+I$M+E1S5-H^/]ZK_-3WZ>WO$)5UCHX;(9<:1.H,W#AV M7$4,!"-T'R:^1G:'I>5]/T?Z'6Y+&\EKG3?\FV;B2]?07(]#7G=G-#L"'$53E"<.(U=]+:5P&PQFM._?
I%F$)5Z?U.B[_M9HBAISL*,%U=[^8*5)S-,4 ;^1&7M@D?(A+2UU.]IUHOB/Y,MF_7&$J"ISG& MGF3J'/;[&\KJ]#^0;L7G&5)&_P+08TM7)9FYZ+2:7 CUE)O6GWVX#=UAN%CE
M>"M+&MQE^?'*U+#$E+$G)&U%!0 W6B95\FA0&ON)C6E/.Q*+]\ZWMLZPZI4 M:U$Z*[#&F",PAL,?OA@\S2PJ6M.S%H-2.2_-Y$>V?+%L?PQ' - >PH1'#!
MI[,8RH997SAZ^I^76_]YU.4L$1I78!C:C%@EZLLSI-?6)UJ*N7DS9'9%6@A M]%2)B!3=%/G1-5($JN"G)@8U\WF#>+L#9/AN&"R,W$$(:X(G#/NL_FH4/3X)> M,N*7$6T_F,
%.M^N$SC[1"8-6N31NS7%Q*A,X[>";BF,W:?C"R %TY<-1'S MU;FHHMWKVIWLM=+] "+3T]TE$L"]]1:^M&+"A*O%?7SX XH$7%6L"PO'].!P M#
(26%F\U)?!Z2DQK*"G/3_A9FN!6;;HKWV+M5262@834'D-V=K2^.$M^ MTKB3[IN37VM?\^;P$03)$IL#& ?]E_^[1RL_>>EH=@(.7*5Q:7#4GIEKXD@P-AY+.
M^$0]7Q1>9\66EM"^VQA QF,I7'#@6=];C\S6,X$HJZ?-8!6$'D1DL\ MD#DPU<+G*AW^)?R/P$LT/_Y7U!+ P04 "#0B\M$:U(Z]+T" K" M#@ &EC8W1
97@R,S$N:'1MU571;MHP%/V5.Z;UB0"!2:T@B\1:D)D*JRC2 MVKU;QKDDWA+;LIT5]O6[3H!*K?HR==7V@DK^]QSICDX4>[*(HYR9&D<.>$* MC
7G[AMN^X.P0XM1MZE&;X+@0O&]1.F &V0.4ZBLD!E.+F;CY9Q9AR8(XJC; M@*U5N@/K=@5^:*TFMZM@?)7,%D/X7EDG-KL13#\O5D,(>]]!$R5:D'@/1I5, MCF ^7LZ217
UF=*6TW?"PC*97=.55ASI [H""FZ2KY,&K4$.IN-YB$9G Q"XW54<2)3U$@_MY-D2,^$M(MNN]W4A.(PY5Y5TWL*L.7)V[-^>#]R<*ZDI1-1M_H/Y!]BU[_
M(/"&.3@%+D<0DA<442?IB0K"[H=@F//%&TZ8)(Y97:@F6&983H'9@^4SU6IF=P=O6!K40BW\\LDCKRJT.]FD"GO&]4X M&DF=A,N)B]5$WV_YU%B5"F>].
(^\$9))+EA!!NQUVV>$LWKA CF6:S0P"&L] M_^*?^H=^_;!1!]"1O#V^NU>P0V8L^,"E3X_'6$SGOT$F=;UZ=HJA&NC:C&5 M/8[1^HFYIM^S7G:
"&PD_C.HS'9OX]XFKJ=7]K^9'ZT?=[H\E6 MHW&V?@M'GI6MB,0#KU= M"W/..)+^*[CLS;Y])2MR7C-C>UREV'+&>XF=LKTWNW=U=061D,0)17! THKF MUU_!*D*,7)V)C-
%6;M2T2:#2 QM?=7T,'DWP:'QY,E P/#_(HC]5A% 3Y M_ZG/KW9WN_#AP7/^Z\&_[>PW9XD+IV1CK)=[+H=[6';^[3KR,YC>+Y M7K.5]33C*-F#-IX=_C499NG^P?/T4%1MH00[EZ?
_/6 Q6*2=D Z'T_?_VELI MU+[(U>=\1;1.-DST7B2[X.066YT,CX<_/[GT[>G5^)5=W?WX+G]X]UT'O.CMPTHX MTM-4)G.<5OKC[OZVD$DH*DB0?5
1V#C)W:3^*];_=GW.O1>H.,89(BN53P7 MLRB?4$NVEX[PWOXH31ZIK.R5-CWT%"6P)O.)SD!N?7(9)2)306$B?%JDA0DF M$CZ38Z,4TD8E39"&@T">ZO9VJB:R!_=Z_WR=2=
A\4U*DM1B21$*3D^M/O] M?K9LLVS)3(1]%"4T 'JSI:OMKKBJVA01#"=6\$B(O6EL"W^8ZX(:&($]I0Q; MG^HP&D4!36#F)&O?GS<4I'6L2\8&*L*F=C'0&A96H]8Y3!I-0V7IL7IM2N.
M9!KEL&)_OX$J,X6UK7.AX24SBT N)R_\KG"V)S*.Q41>*Y)]F0"8F2P"G+0 MB0&YI<"L^+#6VL8(ZQ%$3=,8%#>,%4JO9#!!,X\OV\7,7?_F]S&)..A)./O1 M4!L0:B=+90!#WNOM-
^S^+ KS"?S8^^X9;(XX3F48PH,_/>M14\:U,U&(1_9V M7]L^0O(*"DO[3:R=UNJ]@/3$H\H4/\U1W1Y5Z\A$E"6]UEW?._5[07X F5!+3. M[5;\]Y>=E[U>I]?K=7L]NQU7&
6[\88*GD%^V2:^R:'SHO7C<:ZHM0F_&-C6 M+\&[67#KV+OK[^R^M/E]\.+Q[EK^U,XK:+?D=C> FVL_4F M&E\E6]X^7]?>9;]!!Y\C> FV[_4F M&E[k>S?3>C<]Z<%T*> 2$6 1-!.@&
XTD!Y.0S/.7!BQ#_X6:.WBA);N M\:.L "A1CA*'8)^_]:%Z5MD8=:T)S&.[\;PKL.DO7QBAO>DR OPAV]F=G'G MWH+9E2-TD6YB>3WA[MGD>I)LHZ$<1]=HD1H6M-
4,+K6C7IO=.S;97E=W9ZMK M.MH8Z8V1OB_S]^JQ&.G_TG&1Y&@$CW1RC:%%G;0ZLVV8"^.8&" "&T#Q)W9. M4Z.OHQ MGLS)-&) Q-DAW)(49)>+';HJ>V>V+C2X85R%SL@$X^
[^@H96I]3>_M4BMHK9"-)W5$JLPTROV_X2/7=NRP[0";S[("V>I@U(9UH:A"')#"SRT*.[M%(BBO-[[,$Z42/U6R-C)\4&:3RH7'^F3+8[R>587YS3:.'U:HK*0-Y-K;8_
M=#;,&.\;8I#BMR(R/'.>$L@^WTR6K0;V[T/C-7/[_?G+XC8G>>514TX]C:=Z M]'9FWQ_D'YWYJU;F<:\F?]]N#>?%$#=5B-*?Z*Z<=K($?Z/5Z!_W=<+59[%:U4J8! MC I4E.:HA-48A8
#@+1HB%!PJ*_9ZB1?L^@]E4K"N8V%8^??(9V:8G@%72K. M$^QVWVRI[=8G'P);N4LH49U$#P1-/&%L!O\@ &XFBGV%W$9^VW4N_F""9:^5
M@/+MN98@EED&?Z$#B:D4=*.EYCYX>WYQ/+C8>7M^=77"84].8QE\$KL N<#M MB\(FZ*[_@9J8O>FZ[M4W=]2.58[0Z/DIQVR?7L HF9RGOWM\&OV2W/(:UX/
MFWS;@T'JKQ^+;W(Y 0>#08SHIP@D9$R^27EVONSN_K@J*%R& (Q*8;M6D0+8 MC@"!28U$8UNO$>&6
MLVI"XKG6N8_;=6*143LP[BINNQ6UZ)'&%A%CY2[5*#$\C.Y+QBYIED5XZ+$O MX%%B/%$>+&>9Y^[8X2!%"44/:3S^@/20F%E+14!9DEW\!EF.ADK)
R)8["BBJ=!8]@&)GPKNMXF1S,C)WF]%"51 MP29'S%YP8F34O2YR6KHZU1E(!.]V4N-+2P6/K&OF6O>B!>AG:>,T'[(';P,_MK6T-5.!Q_[+OB;->YU+!60$3G:&,TR(>,YFZ=/EW?
WSY2O2#O.NH&P_(NFT< MM%L^&>_MN/!-/QO-IVWSP:*51G^,;;N/PC@_A/C,!BH^_6S2F\?BL5VH<S3E MG-!MS2+Y#X@+G-.L,BA-L^-3@Y=D\YOI)X())0
@TP';N];K96D[6]S<2ODX M;P#>),&O"C>0G*M'5C>#4B3%=-BF!0;GWD/SVLF+XJZ-AH.$$>XIP2Y8TCXSP'!U;-MU'(88>0_
:#*OV=@1W/W"Z"P(1QDS),P/!AM*;59!X/Y&+$K3PH\.#(X^F(MJ]GG#]!<$YXT%*/L<8A5,R5S? M1YS-7 Z@'#HR.6@^90EWZXE#,23";9%B

M_PD#5P'ZE_A!1(=7U;5[5XY!:8@;$9HF093B^4*YHS)2T4)@H?P#H&,XV1(_M9VV:ELW1L@ZC_?WC.5H_&9@92QP1)#XBS1@"LA>V[WEE4XMG#T.48-ELZ4]
MOQ51%N55+19L63U#Q =MRP*\53#&1&FBZ#U705$AEL9,7U9,IRYC[)FD##^# M$R:-R:)0[M$'N-1"56B#;<$PYKCY.>T[A,';0>+I9D$HUW_97Q?&IC[#T4%6 M"'\,P4N
&9RS5FJ=-U.AMJRL'(I-N/O/6-4N'Z()@ZDZ:*C C@$:GSL%_LXZ MH&2I"N!80L-GC;=.+.7+Y(T)),'@'!L5AL@B]H4HJ[+732D-:6^HI0DI#PX/ M!;DV9*4#KL+C P.D1<>@H<.:EG")5"-
AY2YV*?%HFZ'AM@KG$U0&L)XX'U]Z M(UQBA5WK$1:U@390Y7F4%W8%@1L2A31L.!9#B]&4"Z&I'(6N4*(,\BQC)*L MS]AH$0)U0T)T8#B!2G.**
<(PT9^T8QNK1!DXK5#G)*Q)QC&0VA/5)[04":!? M3)'F ,;$?,QU?]P1_A@&:L4PL6:\#WA[L*U@V+@/C MMZ-D-V^$E>UAA!-J$_X.--A&XKF-
[I7'1%V!URRI27=$7TL_$L,HQNV-B7=P M$!%IH/-'3B:H#8?U:Y%PB C=:C7"-<8#]#1D0+XPLOKA>!RJ8P0P1>+2"]4T MJ4 .5V,FN8F&O%L[$A328 "+>+]ZH9AU"/"N$(3#6@]
:'P%_PCB)A+ZP_MS:34H0+L"8N.-T3,.R4I?YM*!*2TS4=4<0T'HXS9HA*48TQ*KV&B,R#IO!<0 M0A7S^K-LLX+(!,44$4U " >0VDP7,:A %IE:5=[(L SLK1H;,C&TACG45X+$ MYG9$|
F8/-59=1YXB+H?6&W1[JMQ5NA4G5H$S2X@-5'H;(O-RJ41N:.0OBRPL MQX>#DLX9*H$F4$H!0R+.>$ B_N(:G;9MR?G[HEEJZ5#:@+H M3B$25A4/$?
9!D3@[JZA:*RZN6QU0"V=23?HS;1M$\PC>@VT1I753-U0\GI%5 MS:JFQ88$\0!)$"\V)(@-">)^/8H?GI;?8P,65>;813#*DOT_L[?CE+'*V_%N MG%F?M^,+=B-
OQO)G;]VE\019KTOC.E[FTKC/-R[-4W1I_/4Z6+P('>_3!R= M_^;?I$5+\EIEH#B7A;^L"\P&?BZM[LEMVV$O8A9V..OXL^;%M,[JTPOCEKZ MEZ3 VRVWF=C8/Y46@C+
(WVHF)F$[JWADS4"-P[&UCN!R;Y\;$@I_=\H<-"+'B9LUS6[TQ3='PIF,$'66ROA@![$2]\?*MR'FJE-J81 MK +FE^$LX/^3&!4H$) K4F[MFGJ(*DKE9.":90E\Y(RT*^=SNUL?I_]N_
MVWLL9O\XRH)89VB[86MZW.&524&R*YTZH^W'O9<|[;O3;D>@8C_TN:3."(? MF+@MAGA7+_(U0BR$+3FX M[@*$IF6WS+BCPAAT(RX4\@_H(B&
^>*'G?]TQ8TN]%HS4U_T:RT%!'V&!>_3 ML5_YV,AS.%Y<)YZ 5A

:=H]2X\&1G_QD@Z_:E@O\S>@F\/"U3/%9-YY!BU M6U/?:77!0,=C=1-BN;DN9? IT3-86F,7&,"\B$T!N82TY!C'"%E-2"QS:3'+ M2_)C62Z.-
;\N16VEHWXAE.970VCRO[TK.LLYMWO6'|MLHLAU=)?0Z.<;7!%# ME<]P'WF#[_B3Z<_95\^5'*&V)17>M\Q;Q\7 =*)@W6*LB=1:D0S**%RC8[]A MUP:-
CUOAG8"&#BEEJIY14A$]61OPPD@3;6H"6,(>0G).K1]TT$;%):^,Y*.6 M[08K21=G>6@C MPG$+QZ,>:241:2Y0%3=69(D1<-G9Y[<7[KFJ3Z3;N"B92A8BQI9>;R-L8XQ) ML>^%
(DY47!H%[T)HC# VKJC:+F.G[MR?G>LP_[:&Z:/M/B*ZW1C"\F1M>5-:EB(-$0]I"T0!?Y36
MSDNMNV8:*FBF>2&IVW',$%?M![< F.E3!BQ.>]47DV(^B@) M/):9T>)M.UZ,+VI&F0LZ*A+X;1*E-"%@_34<1/9Z6]L"KD%4BK?ZT_$I2HB(M3][JG# Z?SF9=4&+:5I5<-
U<*%.;"DMU9B\-OYK&1DDDN$2Z2-M=V-HDF6]B M-"T-'97[Z\O#H$S_^N5?&@)WDCH9*=)EIHM#HH@C\D!21=]C!0X\(0]D).=5 M."I18YU'-;;/%Z/I2V1X;7+_R%+;(8**L
39N.#GR(@61C+@F/O8B7D?==% M-F!K;"S;8A'VSXF#?0%?#!,K1]G"(M'#<71G2)!./ECE."A787P# "I2@&3:1K"DPPI7P#HC8@:BT@ZO%<2>]V9;8O M?I'(;X0?P-
GBS5=^RG#]3'M^RR*WU(;>9MA,V+'76N!/69&F,0$1CLC9]'_7 M1=IPXY;A/20Z&O[J3ONM;DL]I-QW8WVV]&9/KV-//YH;S"_KX8D^AR>^%"4I M 8*C)E.^D([JA&A?>E7@I(J8-
((C5=3$ADF6HBTT"\SUQ.>;QL6" G87,*64:1@>83/"N]C)8\?K5NA3A$H1V$+*.%*5*8U'T@<. M]30BU=R8K<2-#%6B*H.$47#H\)87\(\P6 /]@[3VEL>$:U"8CT"N5 RC1P[F M-
7^3*;/M@TFD:*U41HE(X^>U.4G-GV#P(F:6/KK&37>;T^0W7 M=<9H[]QC! MBDL+;HE+FX)85IPIE(IB^_4OS&$5.3=];BN6R4LOZWRJ14",K:^:??*>&PG M#M=4MRU9,
(RC8!93*?D-E^D&UVY.G+6<.(_F+K533)RG8/:;;U/[@G?]?6^L M;8:M+_6"#7T'FJVRHR-2192LD1T]=]D!7]U%G]C+56@#U\JBD'IH<,=CB&NS MAS=[>"U[^-%
<6G6B5+8O![]3!=X8_'0TT3:]_5[...HT*.E7ZC,1RJCT] ZW M.IRJXKUHRY0D Y*1LNZHLIVXD#F%R(GY9P/G]&V$> U=>,K^4E9M=Z]2;>LSU]-H]1L\ MW%W_/]AR3NQD^3=E(V_-?
@OAJHM -J9I8YKNQ#0]FGLE3DIG;4#NF*,0M*,(MFTFV=Q=TQ+!P'|+E22E^]U9(7W4/;@3?WT!U+ID*7^ZK JWAH**QC$#ULA_M+[GOOUXK7AI-
5^=.'I]+P5MOJN/77GH"V+^T=M,Q58XN0]VV.JNW\M#='#6I7[DUA($\%:D#'3KKT>]-8==\$$SV;=$"PR-M6%
M5K:KX@IBD+C*OBEH4H=E#9$W+ISF:D@MA*CF]3W0!,6IZ/9H]QY=7>/?8U.5 MEQ%M W&XO;WOCU<=W)5IO/TN2D[_089S/CI\C_I_H K[P?]'N"FWX*EYM2FW
MN,455YU6'[G8*Z3Z)<"9&1+"[+UF6'FKT(V>ZX(-#%]EWP]541R]^_!W@Z?V M9@_?O"7N"',%.@;9DY^>O;B-:I;+"-F7^-T!,'KJN?UVO]:/?%G71T;Z[&[2Y[=X"?'IU?#(I.S\X&1U?
B].RH6S_"[W4G MW+T"_.=K]8%YRD.=YWIZ* OT[7ROM<<&J/I+C_[S8-6M;"/1<7>HA4 M_@_!L3)3&-O!<_C@B4[IG]O5AW8.W#K>/9-3M=>RH.\695]AS<:>.)K@%:4# MSAL!G#
[G.T?6,:=_#O\=S-+_E+#OQ+3T M TP=V>!>WWWYQ=ZCW3N(@1Q M)SXN(\$WQ;5#SSEW@IX-S;J%51C#O3_L?Q.7/@XO3DS6!EW>#L\%%_[WXV+^X M@I^>-
&AI^Y[PN\8MME2V 5LV].5>4R]:U?;2+HH_/W]%7K9TWN2=0RQ M#81+>G(6(=!-3Q)80$_OV5]FR5+9UD26/+H [E]_GDM5]23+QA#;R$*S9B: MY5)5/??[S__W8>1;=R**O3#XVU|
[.^V_6B)P0M<+!G_[Z\G-Z<7%7__OQ__O MYV$"C\&C07SL/?QM:Y@DX^-W[^]O[W<>>]K+!UV9_>=%_A>(/IGT_67 M+>?UX4OY\]NB]+*#N!]&
(SN!;>!*^]OM[G;WO;'(=BRB5KW(?;*'NRV MVYUW__/URXTS%"-[VPOBQ X M)9.Q> =/B,AS]!?"8('OA,%VX7N1Z,^\E??OX%.-<'&XU^T>Q>H^.;//0V&['W].O,07'_'S?
]6='2#$G]_QGW['^_[>W/X<.#U(K--(MV(EPK=[$0N[PU8X3$6UO?_QY)!+;PI=LB_^DWMW?MD[#((%O;-_".;PS%N4$3\H^>Z(] ?X2W?F BLP![AZX5W?!_?4U.X921[5]$
MKGCXNYC(DS\DUT@EY_!6O'@$>;N3A/SS+C%3?+7W<_<,>G]W=^MC&]C<4?M] M9W?WYW>Y-\[>P E R$4HG?OV8/$7,V_'ER?'O1"HR@[ZMH]\S]S2WM9'^NO" MN^K.'NX1?
GAH>RX@B"=]D;VY^_L?/(=O#E20(ZO@")D$SN31(ZWV^& M=B3BRS1!#HYB.K-)D_BR;VXL#3S^@+*W9;G"[4;PB;]MM?.;>[_U<6_WX/U! M^TAM3^WG2?NN[L]/+Z"9!RON'[;
<";I)>7;K-]G;GF]_F[S>?KZ:W>O'M/+_9 M'Z'<2[']HKO^@D389AY/TIW 7W^.A5'L)5MOD_2]C?8[#>??HG[8^[A]L M[W=_$-;+[>_I%[C7!O
^<6>GX6@4!NM#P;W,.U'0V.B*\&^ON_6QTWX>_D[M M;OG8M[=+VWM_N'=PL.K=/>/R0'[\;Q_?P]7O;FG,^F]?;PZU(;.%MT=;DG' M?PAO,_1R,
%+SQZ(LP<1.5XVLKD#XB,O^'W8$@B^)STJV*H5>UQ!ZSZ88D##= MG:=M_&0PB,0 */D"5!6P6CR'*#K;\R]#Q7G08EO]D>N=L_# M'^*5#+;+.$[GLY]_D;9M?/$D(.+X)_11?
%/_BASW;O[DZO;B8.LYBR+W?7I8XF.+71,6 M]!5\& WYIT-A'^37[M%1%_[WQ!WK%POW1C=B.@.N$M)Y$*!ES.6 0QN7.>?D(0@IV]IO[3A>";$S(]]T/R'*S@/?>6?
HV039V=H^Z1]O[3]SG+V'HWGN^/YM M=]L+[P*%X-[AWM'[]\O<1>>)=_'^N;OX$@:#6Q&-/HM>\CB9,X03K^>+;V$B M;L4T(HNGR'%?FB'9[ZX>_(FC]:\R=MA),33]OC^
M&:;3#^XQ%%RC)VZQLX(MSJ.9&^_AB3L$R;%[>+A[N-:;?/HV=]=--&A%/'&/ M>VO>XS?0]ZXQ?TUX^/MO?#OGKI)=,\=[!]LI:Z5 3UGIT\PG)ZWR2M09+PX M#],D$$^#P<$S!-59
MOR_@[W=@8CQA2-S:#]=@ EX+.)KC^1Z9"605@G'Z)70PM"&?6]P.?9_E:)% M.=OF.WB&("L_@:@O" %-+HQ_M1,PAA*"]8S-=;J%S?TKC@!CAI[HRX/!"?MIL NUSF!N#^39U=
[7A<(V M[-9B8KP-X>#.T([U9O\H[%DV6]=M_+S]Y"V".+O;_^@P437PF>%9>B-XU^B,(YGI<*PV]V%=_@,H^Q'-]== M>'/O2S?
W+I]Y0XQ6H'/^X\^8H'<<4QH@+&]1;M\QIE7],2OV1F,?,_'H;T-* M44/'F_AZX(M*[CF_#3)*>/'CQ%B7-'9>= M[>=WI;_35ZEW]0S@=A<'+@)@=]]AC/8_A=O!'+ K38T23()%XR%
M9$)YARQ%#.#./-(] ?L$/MQ9/A_N9J3:/63 W@I#=!]&&&%U\]9],!.G64%5-H M=V$*[1ZN$)*:29KGP;$ASXX1E.2!/?'">";B8!-N%% ML/" +#U.30$ZY5 G@&+P;6;
30<494(@QNN\Q!.Q]'8G*3"+\/=?^A^< GHN8KK_;T)VA)L2?)N8G!L 7..LJ M8;_[%$_V M?/)7A1>?[3O//8?K"?ZTZ5(N MT[HYIXL/")7O4>G(!JZR4W0WM8,W 7#_;J MH$KS??8
%@OF&RKL=CZ+.!0F=1/YBQRV5M W\XN[35#S>5#D+DA)"6#4)\LG MRP9(FTMJV)%,5B 4W4%QM0%X$=R).,$O88LC XRS#K(Z,L-+7":9Y1,\&@ M
M)SZU>)'!LWE.Z0:IOD2_JCE:]?E+1&&HNN$Z'(JC/L&1/=U=*#AN#\S?W% MH;F_E!! IM0T$%R"4F,"91E*39[$.KM3E9?B]7N-AGI+Y.3U5Y]\4@Y8)MLR9H LLF6W#" Y]LU^\H4]P-
Y/:30.<^U:IL^P87RH M@4156%(#B8IPIPJTX%H]X5?QD$NGJ2H><@GH.KO7H^J<>">"5-PP5563C<11 M0GTMI<5EL(^RW:_,5;Z[N*M\=_GM[68UOFS MQ'="?V'K8\X?^7?
83YB'-*Z6+SB>.(P(;[M,Z$_ZT9FXL)"K[S%*=V7_8O_]>X\-[7]QVKX'LO<7-B2.+FW(]>0>/@HU%9D M4DC<6YHBFFW=-J/EIQ .?3]TO>(JR.^O277S1>:C33 JU(3DI4-LEAH
M1&X#Z0UEP@UT-T(#TIKW8D.U&X],^!"%]S,@(N9M9 Y04J/5OD^.\]K'3OS MF*LTCI^O%K]-)(E=;3D9<&B&LB57GMBT63$';&AZY?Z_16EZ=^D[JIUV!NG&7;]R M2--
U+P;IG&]_:=&SIMMTA2-F'KNW54>7K9_1E6D<(Q=G@7\4SH M3)VJZH!ZK*;E 5I-L@UVS:!*]7]^G07(+\PK;SN\@Q Z5/5DV2:#=@VD6\N -?[L(9058>]) RDV(-LP,GQ>O3I"?"]#$1-
E9[\R1I(XWW4D?^;YV]@7%-B M;BBY4:,V$;X+6ZB-GK5Q%FH#LDVS4+L-:UT%&2ZM.&]A,#6D5P$P-<;EBF,A MRR_?F@FPJD.HNCEL:Z2]!DA5H:3&VU(K8-
542&V>A&KB$=4&4^:N.MS>;1N= MN:LPGZ[H[#DT*CT>[9B:S1!9G3/OB[#CBF/OE6\'W^R1V9G?V'6M7',26NWM M]H&"%OW<>=] :SZTY)4M BUYH\NDK?*9)@VT*CBZ!
(N]%;3HYVZW@=9\;.DK M6P1:\D:725M#=@[9@[2H,9"WB\]*W(T^PPMLYW/C;65X;V8Y1\DP_=ZK0,;Y(M68N6"!/ M>^,@.+WY5P6]D\@9>LG-
T!Y6&W+/&!N5/]BK@FKIV,BOSF<1C<*DXNT#G]<@ MZY#'#UA'Z76KRT,[:9+4E]&]$DO@\AGD0"]AVB O89)DWW2.&Y.484?]3&^2O1/[:\$I$_3 :V8%3<1N2!EWBQ1A@7>A
M*P.QO.=%0"S!L'H07\"Q V1<2 2;!]"2[=<4?.6Y<8TOIT]9;ID]?F38XT>- MY^U1:'46G[$G;W25GK=&C_DAC73M7L*R '9#:R_0C]&Y]+5-)\HPG3)-;D-L M?
O1/84<5'_MZF0Q%=!]L]EZ"WS33,\H/LB%TD_)FJ%=)S-ADCI.381(%]$ M'-\.[0 .A"?96("4GF-#)*3% W3]H(("IL0XUR.7&< M-,(7C70M'>'=VSY>*HR8A-
:&^XO1S&I+G#!M(A\&U%W_-/DD F4]':POU4GC:>RI488V M5!E:E>&_H%1#RZU!G&?7*M9(;K;Y-2?PW4BVFDJV%PS9[U+"QKX* N?PK&1D ML$QS#(,
[K#$%8MZD7@'+&Y"\I"MOAF&4W$Z]D_GY]_B*O4H!/F"@>]E8AN9 MC1+;#O+FIPL3;H.=7CH-"!=JO4D;W5IAGE#KYIC_+S1]KH%2U]$99:G(#I8]&+6D]52?;0&F94,I*8Y>K
MTS10]HKVD+D#C69T#<16Y YT&O#6(71$?DGMS#<\OR?I((T3 MTZ;Z5-V4-QK^91;DG+(6QGXLUN0?+AQ>R'FWEA&K/#1BE;@-QB?M^';O=:> M+H)^6GKB6T2Y O&*DW$7
FV-7[5!MO6AFU5Z]9:K=N1:<%9+[X-F!ARZMLQ MV*=_V!%L.[F,KKW!,#%312 MN,4%;^=HF=E-\P]N&HVAKAK#R_79[;0-;&MK_N&KSY_#_&5/B]%[6?6Q6X]]RL<=)9LM*H
W&QRW*U,A&S?!$MCLHK/E=O.IB2NI3FKAVE2A+6^EY_/'?P)W&?GS)VV_,P'7=OL[$SI2PIK#\ M542FNXLK8=TE*V%4H*SS_IN*]->!;0<+ER$LUT<\K?*_;Z3,JE3YJZNWU!]P M5=
("FP6V]E$#MA6!K;W44;'E3')#Q6X59> +,M,N-HS(-*ZL)4=3&55CC6MO M<8UK;YEM_F3>=!,;7!YH\[;_T5*:ORS,&T#RO2+>D#MMPQN6S!MRK88:WE#5 MED.S,CZZAQM-
_U4DQ]=F>G0/EZD6PGI[BO5GX&T(K9(5\K(7&S7=;6"X M#%)[A2(AK0VB_LPGA>[/9>^'<5ETPS@33G++7G@ T<*L%&!I(B?\YE5= M0U]42-E)7AL7;&"X?@[X1#(I0[.R'C
RCO+:"*V!X@:0VB;?[L/\M[(K8'B M)I":]U 3$*F#O#HR:R!8/=.Y 4K5C.:"7W1CX3/C'+7G>@W*L?S&I!4FN,5 M./FY5Q=?;G:2VG.]!H8OSOF>2F9A&M4$1/HDXX[,&AA6G]/1Q3,Z
MUC",HI),LX%@M1EFD\RQ&2QS47@V.0-U@V@3FJX,1!O/6,W@V;A@;@7/QM+? M%(@N&$'?8(8[ZR"U-R0;"&Z6(=E8^IO_,&="X^EFRP!9YZD5O!\/,>E89DO ME>6R*)%M+,>
<<8Y:$=C38+FY<:<9YZ@C+!>U%C;7G)]UD%N*X119FF3V@T% MZ)RSU(I"%[&Z]LF@6(I_DD[,@+!ILK_\H.44?2:@1>!2V%!362OARONDJR MN/QJ8/AR&FSAMAE^?
6+MYEEJ3VH-'"M!;@L4&S>@J;;"40R"U 5&MZ^5!S80 MK"#W.X!2-;[7N/$WCNO-(]#-!> ZZG]606"/6[Z;"Y,U$-4+"*F[./%**7I MVUDUP#S1&=ND;51?1YCGB&W@5SEQU-0X59'O-
8D4]>!_#1PWA0]N<,[N6BH# M5ZB6-[4-2P#*LD=_SQ1-1M,:Y@*G[!!U%$9-BY-<*\KMN0TX5U0D:8%34'C+/ MM,'97.7'J*/@F @;PJH"KYNE.S?$5"V]>7/AL=[LJI7JS U(*NVX*,A]
MX\T%T,R3U%$K:+HZ;_;W:T!3"2Y81C6-XO:R=#*O0JL10Y6+MVTN1-9((^O-MO!%^75*BS+-L"/MJ)H=L"%B:$I** F:#NRS-/,F&@*69@5I)P=_X:"H)EF8T
MQ@:RL08P%:68VO"Q37.]S&5C=;DV7'4?EN6SL/;1]FY[U=?*5'9 FUI:*IK MQ*%R#L 3YS^P%GW5CC#(/3#P;3:6'CN!5XBOGAWPKT(X$X&B'8G<2R2^-/D
MJ_WO,#KU]3@VT'/6"5<6GNHN'I[]+BL\-0?,\N;^=9K&23@2T;7P]03N-!YZ MX[A&P%9?FG/..H)9H2YH>Q:!)[G@+FA[-53=L5 SIJC/?82V_?^%.Y-V$_N
M[:CB^OS327OF$>L(Z)G*60/H>LGJF6,K&EE=B[D6<\#)#6Q1=7F]#2T%G%H=7$ M8-9%9\M.QV_\L<@?:<,HJ(%+M>E%G[#: M@#D-?="J163]>1@4MK^AQ-$
H0*4\$78L1B&OGLQ&@D?AG< [UHE=S3G?AI)- M [&]TU@18N=I!-H&@DX^KGW@#_5"6"SC[%>6(6;KD7I8N"3_O MMMEF_13:D7O9_^Q%PDG"].) (Y>1<*IL -QM9 >Q[9
']=/$_,0P6,X15\9"Z8)7X^2[O8==3/C_;T1T!Z?A74O/4MEI8_.):Q$GD>? 1=1D MH?.=735PQ11?]";@$8@W"4 6G[]Q1&##_1F4._-&9H)WH5?>>HD/%W@1N-Z= MYZ;*0F'_UIQ;?
OY;%8:?W_,KRD0+O?%1]%5=O)3A\L:A8]TA]&B]Q-#VHLO^ M"9QLY"5)U8O29\B)'!67'FB5,O\%BV#*M;H&J!NHR#T*U-H \Q4#L1&.-0!M MN21M0+OI\G1FK6$#VJ6 MHJ= +
[:$^L,*$1P>Q_>#L,TM@-76[_5;])$_;.K M,0\)%]1<%E<%E<3B_V4%J1Y.I."=D?@Q]/PFDR]>;(.+^;21<=1&;!)'C[H: M_\6[ZMZ%>,QIM!@3ATPIRI,B<3>;]=:3;3DH9&2S-
U)U(R+N(XM0.GZD%! M[9"FU,?+/NW=G#91\V,*F. C$C_7L4!GRZP+T9VI7/ M@7@,,K-/5'7X/*;@-?2S>6H4M?WL=*NE1LE-+9&CT']RA#42@?TIC4%+CN,; MT$\I)>
(7/^S9_LW5Z<5%M1'WR=DZ"YYW9] 6BO-UB+73X,M-<6653KV&LRI&>8\ M7X3ET.R'15BG0:VZH9;!E#K+8DHS.F0TCK>*]!@+=.2_@<5$?'(5B;Z((IF%
MLK'PTH_,/E4]G7$-4%=!B&OS@!LLYG)<_42VS_1E3MDH/4RO">\RC MU"2RUVY]T3]L/Q6? M)OH$Q>Y2"Q^RZIRW#(+G7A^Q^"KT@N1_113F)8H\9WR9)OA2UPL&U8:GE)AR
MWY?1-5*I 47UPJEQ'[F2_NY+6< SM[!9CP_!-O.LDW ML&X(W^CB$+X6WO^,HVXZ]3?0?6W$W6W_\+$O;8V&-SM97:?+^]K]-4+O%$Z
MJC9P%VIL1F!^[,S/CSQAIYUK.QB(K&%3]NYJQ2R6@UKV0X-:ST4M\$Y>%6K= MU:=9-J'-WE)LU/&!QD*Y^:$#E0>O7M/TPP7?.X5X+D/4 *XGJ&]*E M_4D=<&>#,.@SBL4?
-4+ADS3[4BTVU58QD)++\'KHCN(R_9T+ZV M!BRFCE)U/UEI/7)#)A4&"S#WB^!.Q#5L\#WSA!L"KIRP-;C:BTN9_&AM3BL; M5MX<6S"?>+AI@[-SS"SS1&\^0,K.LB$-
XZ7WF5]PIA1A?8+'@U(KW*T&DD\PO#I51[:F32B^I1RPV&S -M(\Q> M";_>5A+L#;BLT2L32!]NM%D*-M+K!9\&I$>I6ATTCF%X;+;.VI
H+WO561V8ER5;N=RJ015B4#K6*ABPK?]:%&PHI32'STXG"OVSDXAL_4U]5'ZG?\ M_M1:/!QX:CE)>?3AD]:#]U\5UG2].[@Q\EOZ4A$=A)&SSS%U/?QCYI%$(Z\ MH&S914^36^)=?
O?S#GT%"\VXPC'\./\"WWD/Q["O,(T<$?.O0V&[A%SP\H_MCZTXF?B H7W A^W8^U,<=]KCY /\VK='GC\Y3D 'BJU W%O Y>W@P\B.!EYP MW!X_;'W\[__JO&]_L'Y^-S;6.K_\=KM]
<_&_9\<6+6;1'\Y/OEY\^>>Q55S. M^GIR_!);?'<\7KG7O)4,K&0KK1CAI M! 8*+&0'KG7VX RQ][Z%2I<7H]YFA0'O[;O.[YXN2^X;E[CTW&<+-MW\"4">]T 5R M3P!(B:N>_W1Y_?
GL>OO3Y>WMY==C.W_\8,6A[[D?MMX!+.G9><[WIY]_)]_S MCO:U+%18+2;\#/<;!@.%=K]_N[@]^VS=W)[V7V]MO+>OSCG6Z M
RB_OW>DX+*6O:P3"7Z.QW90@K2'XV3KX_GE]5?K9^!W01@02_<<*[!1%KO" M_X<.BD:6]A,?,N2LO!:].]SNNX/OOEXN;V^N06,(]XNO9MUN@$>
#UNVO9Y:)L*>WUN6YU3E"Q6.-M>S7>D>.&O3 "H;0-E*=XP>"X_:'@XRU_]W&H!]-).O9]D4_;;3)%1_(&[_M?
V&N^AZ8]N4(WQ_;+@Z%^MM6VV2R:@M#05_L["OF\U(.Y]1\NH'AS\A#%X6 MV6?B^1FICDHP!$M6V+$EN@643PO;>%PZQ0>]Z- M,@[W5TD9N^V?/MR)*/$HAE/CT [H;1.&1-
C=QYIV$:)-'D-'2? M0![I,!K9"9((_$0XZ$%N(!'X:P?>)($\_[[<^?A:^C6-F2LBF2"]%DMA?+448 MR%=X?75A?+![T&UN;@74<6L_7$@GA$,4 @^B,_Y98N-@Z^A^^WNWOON?KN[M .
(O*"C6?'-OB$E8862%8'U&UK_!^(Q=CQK+HPA9K=+DF>R*-A$-[,#[DWY_M:^+>BR#ZNF%Q%7D@T";6#0[YM",75!$7)%_DV?Y]X4#=H#556"@L+*:-UP>$
MB^L;ZVPT]L,)!K96>>MY7H1^E855L8T;N('H(()!"VY] MW.\>6:=!>]8-%@N%MM\B[6-MZ5D;ZCYO0T=@6*<><%N0&/,%1D5@< H_M7D:W<'_/.O AZ-
R73BBFU,)%KYQDTV5T!8HG2(H5Z:^'G:V/YWX8>:Y=W.>" MV[P*87W_?[WQTY1LP?OI[PNZ_;\Y6QQ>M-5CI3/QRE.E_$!_X%+ MSKP9Q)F32-
C/OXM=4*P.#XLW\78V,+Z$(!ZNAF$@?D"?.]R#UW;:VP<'[?<+ M6?^KDT 2K5I@ISM^BN:K]:?@0VR-(WC8&]N^/1Z$DR;>'?H*<!P_+8^'M23R!EZB74SM(?KI]'3H2?Z
MUKD7V'#/<,T\E3E:IS;*9%_+,@306G=#ME?&^(^ MNC&\!NW9+"), >P-HH$*U81> B*LA[JSP@4_HH#G3OI9N^MW08A1 MQ@"';<9OD_#80!O_)E>XQ@-
($+''_8/L]O'V6/!&Z"=SR5G6!_8Z M&@DP23#2BK_#$^,P%D"X-G")*14CG':\STGXP'626S%(5CZ-FIA.+S1(09I M]^&VX1M>K/4U<@C$*AW7@D] 5OG V5U+]/O"0:UM9WV,?'4ON0
)%4SP"O'& MXBSYI2=0EO%]"#PW7 A=T3G8=BCC\)9[I+]JCVVX)-^>X"\1F0!>D(8I+&7' M\+UQ&L4IAL+@>]>I+_AX>YU]BV1_?GFQ"' 8ARY93E#X?RG)_JA[X?WN+5> M^+!C_?
=_'1WLO5_U):T+$MG]>BHO"2Y+P0"5$EDY80(*50L[8#C@O!Z M#-' Q+B"L MWD3>]\B.OEOW0T%A.CR\D=U!(?U8 P=L!XPC1?@"]".4*74>E?K0 320E% M2C^.1[8/\)
[QB$8'P!DT'&%IZT+&;Y O,OAA8@RB\3X;]XQV O: =N]+O M!20R8@0QO]S;:CIKG_1QIX-Z[-$'9N]/!8@(*1^>L5?U!<8!-#!]N2]=!5F MZC16N("%
[MV1BQ7#2_M;'[_-9K33H895AML+H'K_M85VONYG%]]>U@4?0@?;W*8V]0.3O\]&A%X9^#*U8*@7.^Y-'@O7'GLT#*@N0R MG7]1G[=EVMTOM+E3WMM*4/!@412LF2./?
$RSM%6,G)2]VEZ_]&4/ M[=@"[NT@\PY'LIK2F#5=>"V85N@O@2=C4GDM+DLD6P7?Y4_PY53GA1XO/$&(M#/'.BTD8]'AB A,V<6'8YD'AN["$.OI\B;;C: T/;[#@S?VVS?=MV\^O54Z
M;]X"]Y5UI%RSMP4 B4@_$,G,C>*#/Y%6DC/G,.*4O[C\[L$@8 ^&NY@0_73B.RUS/*^WKP7IF+[\"C$]X6 M[M=.YFZ.5\;U!+N,P)02QB\[LC2 SL!<$DPKN6OY!"0I!PIE*\3+V/Z6*4;
MF7I[[E+M>-%R1G2$%_R&M,S4SEL$'5? T4<@['?64=_SN%GV@^6.)>6+3RV/ M+++KQZU&,ABG+N$'Y[(.)I'"'W>]891=UQ.BG;=G_W.[??U^$>M\]FW6P:$<2,+ MZ$1C>R"V>T
;W]>)/(XMV[^W)UA1O;"&-;7K#2HE-=FCD>G@A'X8'4?"W2)V MZ06L.2#E>3*D,HZ$[V$%-_[D#3(G)(T1]\2BCD27B+AQ /)'YF*W1T+EHQS M<1M\ +\%#P&:NH\SDZ?7/WL&
(\8=/'H"%9X@UB*8A^9WC._R$O4!TI?C$5>B M[\44:THGT1]]#A@O^)S)K'JGCS^Z?8%O6[266.5].<-B MTY;U^03+L'_[=N946F_AGW/5ZB>R7S4'5P9U^EF:6&==0E=9TO!
[3GOR3[MW]Z>%\P_\N]C9%:==]O=IO]9W%8$]3ONVV51XZ[-!W9VV5("^:*X/V,T*=2CE M#K'WD2F&(@^VU9P"T.04,C>T29W#?&HEPK]Q]8;[ZV5X]WR88Y:AT<'K8.C M+O\;Z^L-
4S+T1B3=8"%@^*#0HBJ6CBEY0:!1?P?OD[55CHBP9Z3\;^+AHR A ME"EPCV($U^"$!BEYY1\\7K"?)BD\]09_EI&.4V.U;[B:C'&\)6&%Z;]WJ)^/ M?5NFK^04[TRTP9]!]
(*XLP>1H"=CTNQ=ZUSTHA1Y1_<]<\3<^_6G5V]!$[V M&9@1-NCXMOK6],-ZVS;@2D<.P//[92Y0YA,^77L)I MJA@3HCZ61@J9ALTX@7^8=X.<Z[A>UV#EKMW:5L]ZL]>Z>

<;QH../"H];39 M)VQ9.6R<=7Y&_$!(I8G\(O/QKR7Q#W=[6(9Y7A0G\'\E2-0"TDGNA0BFT"+[MTB]^V,-T[3&Z]+')$.X":.M%J/6F^)9L[7OI>.C6HCU3]DQVC !T83H??% D M>:N/Z&SN31*X/8"5!D2P.F\?""+EM+._[+;W6@? Z#-LBD&_CONV+N#43 ;8 M)9CK@"!^&+,#/N!TGG@] P_4&8>(2R\N\VYT;PZ6"7*)C(MAC)V7K9KE>0V;S^ ;\9Q*'OC'D@)/@*Z$?"B*,[*?"DK'#\ 9'42G]Q<'J D MK,B/J74H.8^^ F (X!]MON!F?/N^Q9EW,MV.195*PZ/$NQWK#Z"\E]8HC/(F MJ-T+T\0:AO>S#X9W0%;:VOV]!^3D>C%F7.K,P?+ [DU042RY#X3HT-Y74\

KU4O8W,=OK@;D:!&0#!A;Z%F1VC.PZ%/:+RD(M\C$!5IA;25:P! :B MP+SK]6*=@L/2Z1Y=CP O7-302U#J44"&N0-<,_!ST9BK)N1"F M!([X>ACZ4(M6U!6;N&+">V=2.#Y6U;<|OZ- A@W0KN+Rl!0@ M,G,OV$B8!2>2[* E+\$OPE]C^;DZ?VO6*15CBL1_4B^2DDI2^"1,E9]0AX%L M #E1%X,\ S9-2TM_> EOF+4#4DOPIH$AQ3,3B"7@ZD2;@+.+)379,6=@L;D@ MW>E6]]$80 N_21$+^*:I8.4?S_0?PG+8F8&0<.>I(Y2H53LSXO\2C'JAK^!Z<7!Z*Z&Y8UV:W24/6,UF/] T1U)F2I6L>T"< MO[1WCO9W]VMQT7\()0%L8#CP@Q/&]#:)A[$ 79[]QGW!CN"B-3/E\YZKJD@U ML$P!*FY!.<+Y]2@14,!@L2")&*#'A+49>3!'K=Q$G^4CL/DF/)W(O$#()Z",8QDJSZM\^AE, MS["Q5NM.6B%>G/U:HMO!(V. [QN0+;3S;#GQJ.V08VBY('/IY&B36"33@G&Y $_>P^Z2',384F$]Q0",;4V5R4QI@_"_C/R]Q&9L; M&R]D ?1\&QA6UGG-FHZ=K[)MUW-2%E][>'Y&)%)BAIW8@RWU1O1M^/;D&(0+ MM22@+!;R].MC[>$OA3+"="HBU\N&+F>XOX//4!T4.%!==WF:.U_.8X0_?Y3 MFN8]-UQ]6\,(R_BUG8UL:+)X8ZH] M0"],DG"T^AZ@.L)WUGWHV:RA!$7Z])^UH@CJAEL? 386OB!JK1(2UP_]@M2=[M$K1?@"$X-OF*MSZ>\@^R:Z.;H6 SNB7BSG870//VY_"KP.TAC$<(;?P>#X[*/*3;D]ZXWR \K!/(7X @\\&;KXV?Z%S8*TPBG-(/ M&IC7B,SA$YLF&VY]_(H_ZI0#:K3WV8N=E%T3)X /)X'M3[1R:79'.Y41>'I MF6L1IWY"CUR.!;L-:\XVCB]$0B_-G]((5L?5>EAK6'=W:\0K%^ 77"R11BA MD."?8]+Z,]V'4[:*K#<: [+8KA 8O0/*Z[>K6OPSRF/8E@I@X?KVAOULAZ+\ M$Z!,#YWF[_Y:;_+P:VO_7Q"_YC?;63LYTOM^I$,!? M@,XQ:S!*T.K#?QM8UYFX[21LZ^,?U O@GV%]G0)W/_? KON*)3 769H[@P8U M)OG;R]-S;N8'K :XQ2L=\S7XC):'01X)5'A_>X:D.%%>H?X6W_K$"?D^6GGXL1MXN(.7W/&@(J^(@.,=9><&_LP9- MU]CAW T_%MS:9[H/A"Q@4HN6- 4[2!8AR1:KED,48Y@NIA E+Z.)AF/I4)!=[M+C5[ZX=4>>!XE%]D6X&KREU5TY"EN.^0YJ$6LD$DI=AO#HB%2^>P"'2QCG, M,5)4OL(%#W$<.ES'+-L7EE12J HOEZ/>667$G% ((53OQG2G>4L<=V=^Y7-!\ M)=X!QM5WK)MPE)4 :RE:ULD#JS;ZG(TE>_'Z,BYVSZ8)/V$_N>CO^1 M GRD+6+QXPC+WH&!)\@L])QX//;E\&"NG)$3WNI1B8ZL^D;? -1;3W/#QK#UX:>-^=>.\,RQ.YYI-[AAB_2IL'UCO11"G$3?WO,+6-Q)7 M$/8GW#96_0G+>=_\>G%U"5WMWJ:3U8RBCV2]&"0FFI= M/]3XAZO/7Z_DCV=7IS?RQW_ M_N3W"__1_[V:^JZOLC]HC["F;&_B, C040K MRE(P]3EN7[W75LM3?"1[Q/9&LMH/?[^XW;&0/>G3HICFOH1<1!ZD8(!%N3 M9GZR[6&/ M6NKPPUTH;.N-TH&E4G.8EF0G@]A"? 2E[/HRLLVRO5\8U\0LK,F)0A\5AAM MGP3I-+;T##U-(_KJW]+1X&T@1D!K 0N'LHRXWY-!9H2D<,$> (9&'5U) MM"!==Z1+8UG/-;MR9,.:BAAC(K#U&5_P5;\ UX>-CJPW>- *W"I.45B[WUI-] MI!36QQKKE4$DI8HFJ# 0VPXH+=_I"/&WB9YQ)D:LN_45KP3O2;4!"61/+3AO M2IVS23&BA^4+DS#T&=4'(A!\TX]:T)BQ8N LLLZ8; KXOLVM5^Z\&\:U_M2U M^FD,7 J_#<\$M+^A\!7ER/KO2#P#:W$DBZ+5Q<1V7T@MHB?PM/H3N'CL\0VGJ!T%LU*2*0I22MO\>[E0+!%^DGQE9_=())$G4'+9ZDZ18)4.)V"#GE38R(7EXKAN -$=OY3[M-O0 D_L>.2A -[>'+P%C)]PV'WCA9B"QB>!9, AWUKV1H&VZX8X4\IF2%F M0U3-") 46;1FYLR.=2)/ B>+T@![/WK<;D5NSC@&_&62X8QLB ",QTUE$WQ MQ'LAOC^Z972,RT88)/OQ E,DOD@FQB>3L;0:6,HGMC'$%EX!F>QAP.,61F&< M4%>E>$)MT:.<,,2>D&H(.]]?A+I$\2!N79<8]@,L EPGBO6D.:6\F'RFR,WI MM?.T':W0F!B'<@/Q(PV_X#B*:6(XIP2]0;2KU$&/CL#E.RB"!?A>)G9>66 MX:NT*29",D+$>*61K<9Z%]^UN\>WL"/[=EPDTC^$"(VM2&Q0FED&*:]1@!@' M6(U=9^!6I28>2RO7^Y,9.'>3073Y:\R]GT#OJT=OGGSK8;)&IGB*-%*(]Q.2 M4A](1#6ID]D.680[)&3Y&X##6?.],148]28QU'8OP&M'1Y]6&QD)ME0CY/X MV.+;P&90M!U4664GC6/K<^E*;V@L W65 C)"W,&.?!'(9S?D/[R5.U3[E:#. M6(5RD@"N]L30]OLT/%EQ1IYJP2_$4\L#:;<&<09:.L-#5R3 F&)+[8U:@DW& MS&!0? >4>MW)^2@MFLV0(]]NFLW175@+)"T]N#GBHT9/ME67A&?;_Q@X4!;(F*E MZU+WDHRG'^>@K4B1V*>G6 ^_[;]Q3A:P0@T/H@+"UKKDJF:S,^"=V<4R,DCN MI(#,RA_Q_7[A=? P\OX6WHENPR5O/+L^*]E6C8 @7+@#YZUUXOX[5?K^L749 M.$(2. "*Q%HV]*#(F,(@I['5V_>EB0$>4V\5K"]XW+8!@(DLPP? I2P^.8:11PTK4UZ7+#LG=";?'(,:Q.2@THR=W*WEK]+1W]2FL#(TRSB&;]QG\A=NZ193>R3J3HO]UN]JN>? M>, D-G5[_4QG>7-V^2E6+>*"^%[PU9/LH8:NI0+L&4XLWEK7[7XNQ!C MC*/FSC0"R&,4)9:^ GHIB:0\^A!!3UAXCFQ7[LV[C*W!6I*S=A&6)*Z- :B ME36N:^6=MMK"22-L1XK ZK\MI7L,O7%+H)2"_A&VU."M=#$RR+N_(IB9NS@&%S&4#- TIB1BIC6?-35 /85E(Q(%(F/U*KJO,RECU MBV3A(GM/DL;]J!FZB-.=VHF/L8OQG]D9T%$@'63*<\UN/=-"5D:H:\?#7FA' MN3Z_=\A)4I#%Z!AQ2-^Q_4DB? W2M[R!XI#).0DS.9L1*6=5__^]7%WJ(P$X. M7'H[MG16H*YH&!C:)U',4,ATY-SC8RE1I5U@H[$2-Y(K"5^)60U>$Y]&:6.% SMZF)3=HK4.IE,L]M M2T,&A:42_*RR:G54:CTYWZHTZV1HFQ4"=P66+\,VU!=$X4R%?6V-);TI]& M2:H@':%[E.Y&>]\Q02,=\ZHS*P%Y8DG1\UR6I<(ABRZ%78A+<+NE=TG22B' MXXP&"M.E]YC&>$H%C#J;RX/6T2&:!5]GA :S!Y@Q2J-'Z0D@.4 /180K<8OF M.(52+/1T4^5DZ[2)#]UY:D(.O$"Q2*;%M@O T5T9G%S[WYA]UZ\JFA6ALNO MHA#P&##VS<7IY^U.&PV1;_YI2B41>V]XV$V:N&/,/+U M<@!AK?8\"VX@'R!IP22APG;K%80:,&OQ*2@>!X M$2BX,J#"!]$[N49I&?NOO"W*\ :M767.!2)#9[!3.EQ<&=OZU(X%/>? %(FC'*ZN?] M ,*@FQ#D'!KL/!= KBIV!CLMPPU'YP)[CN!U.];O],6A+:U$G: 44DC=)7\S MO0OEBY1*?$CU=SUA40D-O;HT-'QRN4O%@M_G4]W@I+D$\C=47(HNP]HXK>K MLU]:UM7GG/UZ_9:^.L$8QEF=]7[%"]@]OOQA#ZA[M T<11P=S*F+Z#W#,F41WVS8C"D><4=0*E MY"([&+'!06_;#D_C.5 C9$712J./1W2?'LX9#N B-G(**A/*CZKQ:C:+A M.P@H=244!9:799P%:"\3'80>"Q:NA9MD154 LCR&,X'(]TB6)6T-PTP!'3 M$^.%ZDO$T8:36.VV9@9Z;DQZA)!AZIDEL@? YZNR%;!!(TN-E_5"GI"@U>) " M'V#A++. <)SI(15H_<*#=]_L<'[6MB;!K2%Q7]F2&&(1/%'G9&H4T/Y2.4#/& ME#F2R FD2'(G6\Z(<5+F0=[24WH_J=5R>98>K$8[$\>GD5KD>*\?*#CU< H: M?PA.@Z+<7?(7>K&L H"+\ <,Q791CCYGMH7ADU0">+U)D0?YG;P@WG_Z(\E*3 M=D&_D1$/#'.30A-0&ECQ<9[ADY#*0_1I,WGV=:$:9]H8KV4V*XF\1.^/.0Y% MPI4HW 2Z+ :A)<_31FJ+DQ $9?^TC#? ***@:0@;Z,D B(O)G70S?0K]D$>E! M>?%2E%>7/5T.U^.+6%+(T=PKC4GBJ%[[S'>R![F1LI72Z?T+?X[MQ]L/]Z5WC(%80K=C8]$E4>5^=G]]PTZ\W7 MFZNWYAC)XA? *T[N_4@ZR^AZ_3PJ00HN+3@*@@TNZAT=6P<.6BCD4CEO!T^+ M<8X[##7:<4I3-K\+,8X-50@O6)H-E.))C#CE42.LGRA-@*4L)1V086KWA92L MJ+H #?]^-J]=+"5"\]\"2/= PBB.0^IQ]2?(L8"-S'73*!VS"G=B M_8X37. ;MT-TVYE:N690'B8/C/UPHL>7$>M3464Z6 N8CX\HVK)NKDZ^@I$T MJ.*ABI"@ AB.&(/1VL-),==BA/,*6##P1J9/LSS0- AU!R0&F_1S'P*6>QS) M0XL3@8X#Y6#"FB!LIE$X592Q2FVT1A5HQIGS EE3(=>(_JRP0=UR:. MG]>@<,@66TG!"@:3[6'VI9$\REV<,2BS)U4XY]4H]1F(<;(2!TY&\VH*V3' MG>0B^+9:%53]@=[XB&0(.C7D_#;EJH/$SU6]D'L\C7)%0RRBL(1%_:3*A+!R MTOBJ$3#2F16SOHG"B(BJ)H<I?]$SQSM_I3VEX0)%>C(74I/<0(D(ODBZK$N M386.G*&UVY&#H7$9^&&W98S7]"S8N$[>!Y]3A?-++- MN^')MJ0RX21QE9NN$Y RA+R7CHM:8-"5X;G,")7RC$D[5U R02HA>K R@"ZZ M*9D'!@IOY+)$5R&V%F?\MJ;_E,L- TCD_84!Q395*AO@LE3?]>E2S T$*38MR M8C/5->X9F#<3PD5D!Q*UHF8<-,(.[P]4@_1@48R"]0"Z13 M!H\Q<#Z;G?X-=2U5"%]KVN/+P-(G[KY78SCO$66P9]#@B+)^Y$]-F3_!R?. <_M=2_>H]8Z-T_T(-!L_"[O"Z M.$7WA'0)@0A.Z[8QSR Q0=<6]5Z]V81>70YA]9?=EN[[7:KW6[GWHMHIFO> MZ%KG79X.=A-V-%=_*Q'W^?%"H$SBY M;Z 3?E<6[NLDA0P8I]3GYB'[-)(8%*4)-3G8A_[27WS+H7F^&;L8%%').9 M2N75$?41S.+IQ+GSG4[U'^7WY6L'DQHT/C4./,LEZ;%I5\R%B6Q@\52A@_X MMV^,/C%LKIJX7.=B5O9A'4.FQU]PFUZN& (PFN?ACL%PP7&LA.]G^6,&MWG M1*O:MA.%HD?A)\=.:_=@ MGX@:?F/@$E91- K,Q!A3;L,=]6SKPO#>=N_X3SF;G6@69LSKD7Z[.=,0*2 M'!1"D6?-4_KA?]MSL#=C*# R&1]SRI"3#^78+U[%SZH1F\)%I^F&>A?P*/P][L 696D89^)09):NY M6VY8LE"_1:^!D61QO0<]FRWGAOZ M/I%W+^-F)=(]IQ*P>>XH9DTAZ31)"1R*CTN6;6H'&IBUH&;TM9F=UO6!\]9% M?;K+X(%_H;Q&G\[$478I!K%6?&0G&#;K=)4=3LJU2HQ4- C?K0YCG-R6!ON(" M&)//BYXTH#BTL"/?HZP@NF$.#]"\$(R:2O1Z#]OT=FS-@OYP*E%0^@-+1*+5 M>\&;[N7;'5)O?*7 RT#)&6^GJX#&A=L%U*JN9U2%#ZH:OG.N_?H?Y0%926\ M27]UC 8Z;=F\BQ/SW5?RW;42AXA/UW;PG2SO,GP"T*##)S/-,G'&Y@$.6/($ZA\W)(_(R"#B?H>.NT\U[,CKR9.7+QT MRH@%3CQ]ZX8R*[/PE1>*2Y6P2R (2JP,)W5R[T3> [T(7JAUV(X3I3EM07_1 MS:H@T?\3$1(V9!KE".FSZ-M@)5C7 M!D_)5/70X6H)]<&@]>$%]>HP@#D1=U*:N7*=-]CC3ZY-AG7W@W5V1YP!LXGY M*662LR"N#>:P<*/LZFLJA&,4JN'Q "$OM5S_E90M22YG6#X@U2^M5*+^).42 MLIV6)4N$L6ROI1#9K!&AK[4H5 N/<1^;A TS7EO[,(QZ^_D11?QV/?@Q/R+*V>9]M^Y- %+7M+S#5!MOY&&=D>'A\0H%UQ2BWFU"U*L.F:(0 M58Y#!L#'%6-][7\<*@;URPQ@5@F]V@&+6+5DN3P_G;#XTN_7*:FMV TUD"AX^ M0G^GW&C;8?MZAJ/F#9&WHYE'"X,%D>- Q;RA2EN[AE[>2;V46*@,!\G-@T8Y>4DIE2$CY:I.G6*0-@V-@4D>!*?BH42"9" M4%$X,^!-$@ZXA33IBLK1HWSV5+$NXK?6/;6/YA!A[LG89L]]KI(E7MOY^CH M)Y*:.7.0K"G0Y]X !S%_;:#D&$G4.:+0%+3>".NUV"9;[)"U0:633&XSQ=DF5X M&'7G\N$YHDQY@T[V=ER!O)% @ (S8BC)&F2&%U)% MAMP +&R?^.[>#?8L 451R1'9 F92O;4B$/1 MK9G[+EO[9ICI3=F.,ZP>(1"H?W=6ZMG!\Q&0. M'.V?9X5Z6IE&BB6#9&Q[O"NJR52>_/M$ &&@%HP'GX7A!?1RD)4RS-O&_\HO""F^QJ5=(M^$)TR"XC8@F2!8A- '_U<66/DH!#.#P#UN,F.'D.C.<;3+S79G]NU]+4#'0@UH55)N W;%Z4*IW$I!B-7 9]<5DX>9'/&'#)>ZTC0WZ M5.Y$GUH<>8'JD:7[)%- %E.&_H@=&8WHAS6TW!G3CZ2LNZE@T*UO30_L[4A8K#&,AS6C#&< MAHC!]1; Z#0.93?$ZMJ13G]_V*JG#PL(=E]3>V:=AE MZ:VE"C(N,LT8-;_G&-[[Q0][P.@NJ39<-=!"AT.+:W-T- 8S\PO/J M1G\%].Z:*F*/ M]_JT&:@ZL)?=O7E!M2(ZSL[5)^6;?.-STD*Q7>BLI-#* MIWP&ST_Y#)Z;\EFXU:HE1QK;L^-.)!$^7/T(89?7W]"&;(;= MN-:&?(SX&*KYQ_3; ("5A2R63E%6*BW#"IRL?%UI*/IK^<&3,2Y]Y$G .=I MR6+R1(C9Z^3M*OK6J?I69E'=<%P]@RJ:+IG*91 QE=0' MMT]FZ!A[=&"3Z=S.=5UTX0@\'-!8 E[O@Z6':B?VBBI=D9HJ9>? MF[VW69$!7$!GJ@F$2IF#G\%@BY9F1C" 7D)F,P9DLIA*+'$O4V8B M@[WLD]8MXUZ+KH CTH2O6WE^"^^80^P9"0D!Q;: IX%ECF:E'P]T38(+303 M(K:>B@L0!] +@>/7K+"8.E@Y)M),A^A.E'&M&217A@9:R> Q3@H$M5(53L-H M'))OYB*;<50K9>&2NDXJQ9#'3G '6^I)SRU:][M'UAGV:P*#] KG%5K7H>VV M0"AY<#7=_;9UZ83(B<^_6+M[!^\ [(.P_1U@) ^P)0WAX>:_EDAYWV MJ[L%!^SU[\-+(>$/>BUZ.2P,CBM#VA2\:V[F_O[_Q<+BJ="WO_6P"\N<1(7_ M32.]E!=SP#MP%$O='LRD1OEX/+O*/N>B!]I5&19$';D,C%]A^<6(1K7]D,DG M(=W[9YALB3__K#'#FM&BPS;NAF!201@O58#0]7GM:*0/UB[H!DM\C8&?!MR MPG.+>XWTL6N)B@/IEH[&8/("ZB A?%*9JC?X)YSS=>(04G7;G6Y+<=B(Q<2] MR=,3,N=Q/"0!HO4Q5_,1.^*F\+'5Z\/IDWDQI+>M$H M%[:XD>&BO?8>BFD:+JQHYX- M[A]^>"+27:#?\[6X+36+JL4PO56Y$#%/Y(?86 MSX4B:(^K)KK@A FZ.#7!37I9\<"]^C-C@:.'#),OGTJ.M\]#C3+8, M.G@N5"EX=%T0!CV>G<4^F#":6'<4U EF[9,G$$^L >HE&!N*;&>88C!'^8$0 MZ-AK'5&&I[1& %>7- J*//#4OCE87ZY@@Q>3(-+0&_%L5.9SZ)?'B%#'T8Z&FFS]OR7KUG#0!4MD BF>MT"V-]T6>N> MMP/,^U:I1NPIYB9YK.5Q2%1W2C4U]+]T=KJ[^SQ-%C7F-[M/>QGR%BEL$NH MI/5:G^).V,#>%RRO,+\O:ND>BE-[>VR'R?:!)LV8#V?4 M0A;+'I^&^M^$Q3N2H;,1- ZH"7('+:*NKP$T!]]A<@S/F3$*PT\E/4]H[FS3 M'=5(FU02!)M6V58LI6;&.!5%30/4! S1I@S-85!/:'R9O:(@ARKY)[61#)H4 MK!C- (6W]HMG21R(U]1\W^2G@UYWM"906A';&C)UY(K:,@^S$1FZ<=ZW#)[ME:55B7C!Q" 38Z!& C$Q.Y%TH M220CTBS(8^V6VIM'[-T.8P:DFW.D2A_/47'RUYOY4-W?^FTC2-)F_#'+^J@ M_>,756 2/YY6]IS"_>;W,*5R -]P=WD(.U&8YD%)/Z]>4MU?,?2O+*"0?_%03X-(-H__GQ_L!9T>>RGHLVY^, M$\ F,<]QH:M=9*?S$B%E"929](+? G'VXEIF!,OOH):5(CZ02M\C4<,T-5]$M MODH#+2FZZXGD7NADHLQ5M6BZ\F60LB MP11K.7X&*UVB2K'Q4@!8?W?_H+6WVYV1/KAC?0Z%=KG3-)]]UN[!^]9!^U!] MQ:A$0JYV(S [US!QY0<^\]+K4\G:DA_\TB?.C<8W>D+C0L:TE\RN70STB_J M)GD&<");.BR]]6%2.*]XU#H\.F@="!TGO<#B.D\GU^G>2DA.F$NY+L\(;A5&3- M%V4HO_/0>E7G=+S]ZWLI>OW#*/=6S54HAU45>.D8E.]E,,?8D.9T+,UIHV@Y ME]-^&HRO+,9?>_%W"^L$P[4[/Q]'^H3^#5BW0@EC@7+'*P/9"*YXK+QM#0%5 M+%>@U8ND&0$P4<9RH13WEFE9DS %\]6E))8*P_0P)&#KH(#EAUQ/,N$X?58V M_LZP[P &P>1?&FV%,]$\P,FZPWDG3#2!N=$I 1U\X9U\AIJSP-L70&I 2 M(I"UD6.J6D& '/ _,FKA"H=C0$DH]SE]1XW17G&V+)]!?ZM96SE]_. M.2JTR'14F>NJQB?*1.]L'PE?D)YQ=GIZNR.I1O96+0!TA<&/5QT!>]]$P-83 M?L94"I00+<3>["EWNAZ\=BW)\? [D'1%%N6Y_YM"T4>:#$7-W^WSD].;R^O M;WY^ARM\K%6^(2+"XW(8[X+SS-))F5P2DV^;6FA.Z4IO:>3V52NP,C^+O,_MC2F6TW*74AM5D+YE)&/H+A,M6?/!ML18<)NQF! (;U&LQ;"'5%>Q-$"I*V6P MN6C)$IENBW<(67YR(Z]U*?MWH[<;3],99O^B)?=9.EQ"C="P$&*ADGDC!@Y/EI%OQL $@3 MD>X#-H9)VHF.OL5BWC$+I3\]@4B:(68B*J^? *96$P#NU*5?3Y8<$ZNMLV+IW M"D1WRF$RG6J?\>#'AI.<@VF!M"Z88V=3UU;%3'&7,;0]M MW5!!LA? (R!(0"ULOZRO;O-0*>>H=.G;I>_]I.[#N,Z9-\.-W"B#S!K0>$3S MPEIX].Z-VG W3'@9E8,#I^&G4*.V6'VAX$(VJPS)-VN!!)VF5$GK5%:M-Z- M>,"961RU^]!OFQMP)E^G*A;3"?>I66*?^VV.%'@+X>MSGZGM?]X0(_]Y:!U M=(_;W=;1FL +)+,71AN!4418MH#9IY214C?3Y%9ZGY),LM 9ITI)LF)>=FQ M%&9W+-M:\Y+8F$,5HN*&O63R@;H0V3W/U[TAIXH M@ @=>>'R)^# ()3=U9#8Z5GQA:<\'Z8Z/N:A%,,@],.! #\,^\F]:N7*Z@(^ MAAP\#AV/N)7.#)!KJUQ %WN(>CV=W/#(ZU$K9624;6]D_JD,#4B1C>>@^7\! MR6]CM9"40IZ_C3T=IEXP#O$#1M DVRI6)N#!8NGXY14)4'APRJ%//.JGIY.: MQ^"%TV <"==SV#X*N%T45$]BCA3_DK@NMM$@Q+X$ F3+.@7ZG6)E5-'Q4#J3]IDX>B]+C'_]>+]Y,2H,.^C]Q,%63\'U/1+E MJI:L+BS>5C#D#>6LXH2.1DB?AWZPU>4!/(>T- 143L\ MC5#2M:8A1T=S8(,FC7@LLVEE78 .[YS$8,=1TQVN&Z<]3.C9\O>>^K8W4L9M M42>]\T)?&H[JAG31O,82[D$.T.06SOATPC- P(FF[&C5[+2YQX<+\B6X#T0EXOFAE#@:6#1P =;G3&I>4R1"#*_HBD.-UZ#O2;L4J$K:%9749Z6!X1$=. MLHA&Y6:<4@@VC;LORCYR(.#'552!7WN"\7Y'XQ8N2+'7*L.U69.J6+VF"]2 M9?S*HQ$JL@XU\R.IQOV$'[]'U3^_AQ]]W X*_13 M7I>W(15LRCGV>)368]L8ZORE-0T6Q^*VR?&C*#2'AB%+D_!054=@W)X)<5T M9MD?@KNXHM**7QZ%W,7.BTQE$^V!DI-DS!S8.#E7B)ZIOI^V)=MSMH]$SX%% M[4>;;ZLS#<0INI#]BN<7_?)+D)Y$@(NPN?Z-+-B0P@"TQ MH*I=LS80N#Z+*5O*!'G? 3;/Z]833#IPVLL*9H-;2=I480=RQH"MC=6[)$RQ M8>'DW(BV/#CZ,I5&MJK//K5:7]FKF-8E2RR(LB>8AV\7,;VFF]V%"(=U05^T1Q M,25AB(X+7@->WH2Y)K!,E=9"8:V<18($\AAZ(\ Z,26>:@5XQ_]#6NY.J:S3 M#!ZM'J-#%L].HFMEM1#O,'DU=P(V[X,:?-$-]GV)RV^ M63W/B_]W)@DVUL##]",I=4$/D_HEMOW0%T@R.I,[U(M:&C,LF13VYG*=L/A> MP#:-40L=D?\)F.L\)/)87W\QODJ,'K[N,*>IB<,-Q9E<I0PXTKK50A((\Y'M&=UXX0T/ MOUA'5O29C.8V;]$<,(WTVXP.953'R;V29G"CZV'-A8[P(V(%8=?9%3#+CG8I1=CUK<%%&Q M3"20&]BQOMHHG(=I7.8=9&">."RP"N"KE"[!+4#1.0@_D1A!"(=_H[=U?6% M&*2+N]BRHA#VZ5@UEEV+1#08LKQ?DX2B"[.A#EP-7OFJ0/8R0 MCGE$!4@,*? "'.7!?8R!BD#PJ. 5A8A:R.]P@BU]3S-;TH^%39?!BG0F'S?, MKGM>^-D(KRD'-<%;1<8P*JU[6LFD/C=K(TP72+X"$:B1"S)G-K+AO1A-S#IC MZ]"6HA2%K;_#\7QK7(&A).1NJMA? E(*GG*N"UPW?!\G]/1]AS'Q(F#!-N2OV M0+I7.1)+-G<-VK$R#?V#=48Z\W% MZ1C97 5$(/4!7,Q7LD< M?,.QSZ+IP: (!F;T(4*E&"2]]14K\T>Q#=LD[$^K0&3BDA&=^%B,>8KY8OC+G ML*0>G"I(1WX48@_Q7<87('GMF/@$F7;&% MJDJT@_EH33X4RSABUH.I1396/&'W/2Q7Y^#V=(P4GR(DB6-. M^99.L@F]6.-3F.M>0LR$=%#:3(\R8O!YDPMDR4ZA2]BND9H25L?D[VVLXD" M(\S=BUI9/"/SP.O%\#,CYT7M0_: Y4PKH_9T-K,MW2KVC3-3LM#+THM#K&"; M[E*_Z/U!O3)_'!$,?MR6 Z-8,O"@#%@##I6Y 4BYQPGRO]FE-NIKM642Y1X MS'Q;S+LI>JG8L78;!42OR/9DEF IY5LR^V@:=3>-GSXSZB9CC+&9E]!B;J@+ M^R$7FG&C'.? YF)3.4NWI !)1DIJE&HT'KGO=/D!.S%"'>BB6HZZ@U-U8W=>Q&^B40@@)#W'XCB2%QA> M6K4'Z03AD74R5Y WQ*U:_4GY;N0_>5C&L8U;Y_;8Z;<1Z%9S*+7R=*HO82W MD'@QXSBI!OHSM#14P89D293CK=IBR5"PKIU!.]:LG?4)!3V;QK@>5021/!S)49OY))E(3AGPT-N8R&YU2/C*0\>,YW7H M>6?]KE1Y@DJUX=[G? %D8;Y%1+0H^<'@EQIR\A.L1,,,FH?PPM0X8S&JT8:EU M1^E"5*; [!X3$D.M\EJP$P!0+MB5A\;C]5)S6"%N%]T*8B@H1'Z<'C6;OX M@&TP*7:X9:Y:)M>M"/U(9(%4*9-HL[\15G M>]1[BC!8DVFC!0F]W>WZ11K">-XK!)HZB,16^FO)69\RILIQ)9IP/?69HK MM=GF- BJW GZJ$^]LH;YW^Y+*^MU"(NIY Q53$IM%C!]%HG$]\L]!;_\$IE/ MDC9M9)"I&%\] ^8DKW\5FX7"@,X'IXTR4'EM/O P .S M!6J<%1_IE 4<-HU.33 (S50_M7!<1#H!9.2]\(N%);+DYOE3+#7;)*)OUKF? M12!@HR/P=SE]T'@:+Y_:\NMQUJ;@8XEJ!L.*+E[J4$0=6XTTY]@##36U'4_HO#B60BG'N&*8\L6HR#^GE+P&0D'O8RS$=T(1;) LIV#3 M2) [,]"3L134@5IC,3@R9%F,0UZS2M);LR$>489:)D!<,%1HU/$+20AHDT8Q2 M*]")500X7BLC.A=C#P.9+B;+DZYO;<84-8\B4QALIKL5,S!'Q&C>4X#IG)N]QP*B]65;EZQWJ*,XY(] MV6;6#$ZH3HQ++UYV^X^:D>>:>8"LG)TXXK%6;"6:8V L3C&BJA%Y5M_[+CB5E K+@&;HGQCYUU%8Z:Z0U)Q5.79!&:8TL.SD/LZ2L M/H_#*&XE&9H[E;,Y@]0L]=8S9L>,KE1B'@]6A$T[&8;_%P!.[PD(GF[V)B0[(MX2IP2;.M2&]7GY/7$=E.K#,-M4:N@DHE!L\4#>="E/I8G+9)#1TB=4:TD#GR M 4_RZ&DOASL+9.X:5RA[EHBDLRPG@:8%6U2O~-^/,@6(??:L7RIJP$#$@HM0: MJ1+&SU<'XKK14S)%F%~/%F76HR@@##^PJ;#JGDT"E. MAQ22A&>326J HQI8CFMQ- G%6H"HK*7$XI!VA&[6HK%3$_,L6\:39N-4A,U, MER/#/N3#26,(:R84]?GT4HTHUS%8#.@N2>4'[EC54]:5*U\:GI%33;U7-RC$3 M"?$FPS$5U/-T5S4R?.^D-N4*.QG*2)%=2,^]OV $TERI;H*L(JEM:F1"F:K MA<%^J+/=Z&/U?01A2QO,BUGIVK3:NH6#?6>DKATP4T>_J2Z&'/(9]G0$1SY MJ@P#-]JTFD:]FY&D*42?"NU2-&4Z,#6'V\A8/^(6]B4&OY:!!\-P+?!J+EMP MIE7,C(\@+[@?@EYE,HB,&4\YYPNURL!QPU;!'EI"1*[^T3C*P_E"E :AQ_> MNUBW))7JS%SP)W.2U[+T>E9^L\1[(ZWM%6A"-X7DB_M'6B 4[DUF49)R)$-V M,ER&9I-

))Q.|"*]VEN4]!49)V^:H&5)29F:IE6>73IM%'3PDD=4Y\8&M>] MZ%DT4])]+I3YG/D*$?40-G"4Q4$<="^L])>82Q(UC5B53RN%Q=B.$STT?)(5 M1ZJV9?
+QEDX+SO*$54L]'K[+REP!G&D0/=*:4.5=K!_UFE @AP*/FE#@"UG5 M4H(S,=I*%3"S% W_R$BZ<%16%SZBB7T T$!G4":NM4N*S1*5&4$-%&7?I*$W MEM&AD?
UOTI>XSD,8G/-5"*%YYCCPV+ZG>T09&1H%@UR",F_.]B:%O M=;N11 M"[I9C0VS*2KE"T^C 6E]BVC))NK0U 02,R"GI71[;8RP?8)PS"]I\NI;N;$ M=?K48K\CM#D&"ZVRBSX#
(MMA!X' MF@%C6]KV>)ME;38+RS&P#*#IZK$XI=@17K&ETFTHVF$G933-U=*)S)4NQX$L M]QL>N>[/]W4TZPZ+%|#=R>;6=-6>.AQV-5=VW
M#G3Y$QTW&V*XA?.0^Z4)RD9VO9%4K^PQ8P^]P-T+@O".&9OL"^H ;LSM'ZK+ MU(CI88F=3I6(Y^A#5KNMZZ!P:>HQKT9/BB/ "=8&R7P69/.!!/9 M-RX"]*B4N^9V>"$Y
W3DOE#A5>REJ%D.*Z$.R30L%Z+]X:SG)F Z5X::*_-W M#(MTH<*A5R:<5-O"K%N:$4-EKZ?16%$E^7)IZ$BYM)Q)2UH P!6'7"/&?*.U MHZ68;OV@30V,/T?"V$D?SNG;]
[*,,%M3.V/SBU,EFDZ]#R,5[A'*B:>PR6SB M1A>@^[4P=S98/+V>S2&&:?89./R92:TNWKG/BQ'&4LNR-3 M[4 \7>QK-.F@H)ST(:OK5B4]A6]1L6BN%$#[]CD$9XV$ZZ4CHP"2<*
W*?KD M'E$(?C2=O':=ZF/)14HHI]LH;19?VA7R6.;"A;3@1W"ERP[NO 7@_\@"M7%M(;);IG>=N=XZL M*WB2'D]";?>..+SA.?H"T)O(CN)I %G
M)PD:]!*_E@K6<[('L<4L2AS\UTUUL_(K2_?2'8"]RR:R&%XCS!/+\EL,ME; M)[3NL*X]C:7B90(C&4;4I8 D&2]GCC3OR)65_6]I(R^0B6]WPERBI:03ZH;R
M^2S!)VNMEG7CX>]Q&FB8)HYT@6;/MCC'R(%5<8Z"N162B:F7Y.2B\>;6U&P0 M3%&*Z>4@=:EU43\0 MG.N'Q2X1)LC8\@2$1)3!*?.4\27G6F#*WMAR] ^;7]:G$/[12*2:]9^?W'Q2
MO=3+OW=*#6]E7]"^=S)SJK]U&XZ!S>WMMUMZ/!&Y35#;Q#Q 502(*-"GQMD&-M(G"6CKY!67-7++>;']G!;9[5"*-8(("-\T3;O.],W2E9=]HPF+0^
M0(AZ:!>*GP([G1&#*5.X^-]O,/X[U;40NZLE0RX]E<@]C7E%$]))XF(?CB[&% MA]"_LH<4# !B:W:&9.,0>W21&"#NOYGSC9[2YFC!F\QI.UC'^M@-*D7)V>*Z>2 M.Q^_A\+D
#X8S49KY2=X]&%O<3H:*P&&=HI4ZB1'F5.V6WX_32G;6N)7G783 MP'HI@O,3VE3OW5R1#-RM=/U@P;WJMJ_;(*&XS,6]9*.RZ=P5/2Q"1^.SLHGB MLO',=5LREB*G-DK/;C9<5ZG
94DLK\"Z*%K&9D:WUGYR!=4Y17-Q.(#(D)DS MN94YS*&^S2,.:+"9S++I%YX L>0(4R]K_3_VWKR[;2/K$_X].!]G"?D,I",I
M/7DZYRBRG;B?./98SN3M^0\DBB)B$&"P2&9_^KEK56&A)#NV3%&<L*V[0-F0(1 M@,$]?K!$6U@DA+>KY/"G%+^"&@%-#37]ZP!%-T);SD'@4L_)L^!7.MV-:8K/ MO&?
3]&N%@GI%%L_6,(P2Z^D ITQPA MI>@6P RD-:3VUV-V]#5"]I3Q^?,9A5*3]\FT;]6YH5_8QD$]I9S]K]C MWG!6?4GTC@)OU$(>&KO^-$T1-\9DEY3EFMW6GU3R7WQ_)VL?
7(*E*&I<@9LA MU+;T7M,27G]?G>KRR4>HR2%?YBVG"X4=Y;+]M]V">TR]J\[EN^YO3U&N'UKU M,U"]Y]&,&N8XLU^%I>%^D4QG(IZ'A?WU+')0Y"/7P-;^*Y%Q*7N
MMPI%+"DF];RD:*H?7)7;?]%]H+M;%:]F-4ZC;/Q]3;]L-$H!F$-]1K.RG[/Y2+ M#%%KO=28&%.(M(.+Y_;VEQ*%1"8%$3<5'NBEI?@5T0B5MHAB0)Y8K\]?/@];
M[)Q;BVFIIGC"]6ZGU.B59L(Z4NHGP;E0W4H.@#EIDEXRA+<]S*H-^ M.6S4R:ZNB;K=>&"-K,=Z"!F?#HR?.9I?MX^4G%1W;P?82F_/M0V8ZX;AW70B M)Q;; NS6#_#@Z1.B.!$VZ-
B60:-9[2K'.L@$N9;*3:.KW :DVUC&>CKN0^IG MZV;]I9R]-RX%/_7&1>'.=SY*N5ZTMW@8UYE;@!LMAL]Z]E:DC00R9OX;H8$2 M +
[K%R&I(X1LD1<.1[&1@WA+FQ[J&V6)T*Y/;'1:\UI#/$8O];=MI/9P4?$P M30IS#=<%R)O *1NX0)B>6!.CQHBD$T:2)&555PI25]]# ^-48"]%->;_GCI
M5"N!WHO7,)2]JV++#0WGI@_P(V;1#-,1&\])5:?"N/,)!5& X')O" M]<-EL!QN%X=VT\!?!0.[T./U<;E W<.O[TZT"W+H>B0][3LU"_>"WYVBVR@C M0V82X7"W("\XU=L5R=]&]
[;#1"?!,ZFLY[3TE1H+TDM/61=M5?KTH^1A3UF) M]U: ?NV)-07SAB@1D=XH70.#ICCZ>G$ B#*^F=D@8HMU ,2=%5\FM(7 M.)VFA*]^E.!/]'DFQ KG"
MPW70;LO;>.G]Q$N"VWCI-T"?]]L_VO]3TGKT*?FSTY&4Z]+(O7]=>FR4K?E MT/K%FNYG]>' * CX;$A^\8HM9VQ-/T$K2;,%;=-HA BA@%+;!<*-]1@ 6#W" ME84F4.
[DN"H9BPP@(7Y_NVK;Q($X?;OKSPN.9S&R"6ES]&P2<:UYN#=TV?%] M2(Q<,3') E0DQFC=HR"^0_IB5('UH_C^4?HR[%:ULV6T7!5P3$R8G2RL" MG/SA"[:6HD!QVVCGT
M]>&,M8ECUM'#0>F6] D_(R29I'O!\]NY^>]V%W]KH>ZU8#A"TI]K MZNOMWRK'6/1R$Z<&*P]85=GH.TA_:.JA]!^%L3MU!XDD-(.B*Z/ M+'$N463&-'TO^*REL]8)]Y^'L;C]D]C
MED2SE3>ENVRGW'SR_>'6DG_G&L!2LI5DWA353>]%VVT?\FZ%2 ->B+,18MT(IG<(5] M,5/R"%V9B2H$B6O(:!]_M=8Y:T[$]#2DPV:H:^UL9]3GK73"8#%;EGI]V*-* MH&(RBK
GQ2?O^[S5A3FF6]=<"US^M.3FUM2]KEVW0W$+?Y6W^P3P$FFUN]9H M^?F0$QQQ2*Z4"]RY#SAD@"SW]*]\]GI2END4]$#!#%;NHE11666:2HR70DRBT) M?]JLFQ6$H5RLU.L9)
<5RX:T,M1\-%SF)M16QG :@0(\MUM3' MVHCC[+MU.VJ]"6RA.(X X/RV7N\$53ST\]!Y?9)Y9YP M#_&_QPF;)M0NHVL/7R>,(R0M7?C(>C>LA6"O] 'NV98'P+^9[7)(.V$!P5*S
MK9$D(A300&9?U>K"XQM\&;5N JER%V:>\&HO;5U2DE1HD7=I"!]M!CZ8(TWH+#>5OW= MD[(4KBYX>&!,]E8#]"?U@OI\QN&?2'__U"]B"'$LQ^# !O&Y;1(%KX_WV7. M-
_Z*5!T2:++B<6?L&/(>$M2;#:.[2]WMC_R\>VXIXUV,9(XLBK/Y"S--V;,O MOO9NM?-44:#Y2X_#:/S4DW5Y2[![*S5(I6Q6+9C&H>W%_QFN]TW:$2UYHFC M7+]*TMKPMSM"DI;24K-
5!8O&?+\MB4("MW1Z:)AHM0A-($Q<[>VL9<@V0MR M/Y5RA[CVVC7UT>Q><.;T023@3]=@'ZT39_PT@=K070:2NGUY!W%-N8>8MI;U"&W. M2F^*ZT_A$Z#KUQ4K?
QQ%QQH^1M9LN(F5)V<6QE:9(2(ND-L%>6$U<^GLS1H- MK'>9%YD)NCXQ_5;35[\)I2"]"=MD>K?-\!UD:FG46N:%WD";AY
M'IM4VUA]P)E57AR<_8$4YXD62=QNCV7W5^&0O+0RWBN1"IH45O10+)RR@:* MQ1[M)';.AX=]V">G[?!X](WVA)1<(MB!"G)F@4LM 8<^$HZ&8'VY[+S9MC:<
M6V3UX/TTX78VN=H<&2A?=[)]VDCSIMI9?=V3Q0FR+ZO8$&*#.+!].HZ=A$B M!(<6/4US8YS#0W&R,:=!Y2G%]OS#D6N+GO,^X?R+)A^ZB/)-'&*E;]_E)E;
M]W0*F"%*.%PMM]!GWD"MPP_FTVEIN.Y!)QW:=/(H\\C:^]AJADP5,2(Z%Z+) M4@Y(X\2T:U45%16FLACK[>]YDUK]V>S&F87_U&5XQ]RM$"H!Y[FV*U@9&ATEV@]^W ML2D-M!
(L&!ECZC1EB7!OR72IE\;SL]EM"RX2[N71^M(8U =N>$T69YED)AG MT#!7),(7.,BCYQ*Z$.=]QSB8D("DU1$[]I]WCT4WHYAX-]]D]D9,L#CAG\(M]
,F+#5KIBGSQI#&5(W1^4U*TA'0R1]_^!N<%.PQ"\YCQP?;M@:':V=D MWTP8QYTEDPT<^1FSXB.&=)XM K[*2%X>%]O6R2TP_NP&V7W-Z;D]<1&LEK M8R71&NXV3]DB-
D\&"2,I$7H87_0 I/S@#!X0[8V>"^']H 6-ZU T&IV;5 M M%\:NO_;:4Q-RK#RXL+Q4 'C\M(=F(-%= M\F]WZOF.!?\;QVI]]"[$ES-&Z9]U*(S9EA)"(9/7]KG_+2KCZ*_@/%HD%>S^ M:
[].W0)4S!N39-DN$WHLG!@NRK6QJ6C<'F5YQXW&IWHWV]FP^&$-#9S$PJ.]I\/5DW+P$F5E%]5VX"DK9A&6"TNW M!I\^N.NAZ/$245#7GH^ ^0.7W2WQ 2]F4")*?%YH>C87>'@?
MN$;Q!"\!WT%(/ND4V@*_EHB"S)N94I39/#&_"-S5@(N\P:VAGB*U](+'7$GQ M427T!M?0]!'#M? LM"U:"R=3A["@\4V4%9=4[E1RTZ[_F!Z9R[GBN4 (I0F, M%
(N3K/GUT!:&MD8E32PN\L6"2,7@Q&Z@#"&M7I)BH',>1=P<69[MMO=EY=>M M@[-OY]H".^D2CJ#3R>Y)!H!L*1^UV'8WT?Y4,JU9AQ) 7?CR7W7.7Z5WW[P_ M#WZJ01+#/!E-
/&0O5&6*W=A$*0(3U55..:;TKA3,"2R :V#M$P K*EQ1%K!F M0(#>]@GS47M*-8];X/]Z[Y-8G)S6(<$] HGI[B)?%UHX3;RANVBW6+]XZ8)
M[P7_A@O9;9F.5WG9FD6=D;D4*:D++H./7DY@'"57#GZM^-Z-PF ;X9,(W_XV MPG>_5C67.&D(PB (&K)*:88D1H*&%@1*0/);X1)IY"31G =, (Y]*,&&M&IV MJNH?+-%T6
P_=4U4OLNVI3$E9BK4HH^61&]C$P_D4XU"3FX8SY_V_3HD3!3O M@LQ9.Z"HI,Z>EA!"*A9(GQHCY#$_SKS4\7P=E$*DNN&?4X8Q\:GD$47X$U MAHF"7]3-?
#2"*,*@S96<<&?!MW89D-- NH_+/]J%]$Q3@""WWWSBY*#JO0 M#B_.<^*@>0F@+RMMY09'AF#AFE(DZ+H?EZCA57KC,"FUM=E\4YOS1AN=K7)0
ML31G%HXN*;$IS%5>44KJBME029&S]!D#^PI12*;2)P]^)F]M-)G5B'03+7ED MW'C-2^).=]A\QGO!>_7745W"M3.*^NFJB:ADUZL)K*ZX@FCCVA5P-!P4HD_8
M7K2LUUR+&N624MN=[E8P#; 0A#&Q8RU!U\IM_$PKT*\-52,C<*;7B$O/\;^KVYZ%8?_2U12]8M:'\ M\VPUXR2@GE0[2A)T'/$4;)[H%453.!QNG6G@;-M&KWO!3XX^R!Z>1[%A]YE)
M%?%,F=!P,-H9/]L9/5-6I+R:#<92#$Z>S2?.1!),&)K#_4]-5/"C:*G)C; > M2NIX0C?CK$5W7L*UQ[PLFD=/MQ.AMKPT]D[3?9DF:0LYPT^A8=EOFP V18;/ M[U=-_>8]\8#,'V(D_M,5!?
251JH\4AHL!A>M$&^KCX+8ATDHA*_1U"3>U7 L MP]%X=Z3T^D+,/1::13<&:U(*B"(Q1J "H@V E24UJ7& M)- OCJX117V7'E?P-;C 9:F=UNBBU&6W@U-2,A8-
MS9EIDEBX^GQ8!#,,75$ M)"2YG3@-6C.)FB\,O1>\+G9S3&3M ;RU-5.P%+]!53@80WH0L5R17 MJCF;+B6K905S(G<5A20KO$+^.W<^6]:\?7<4,Y>NK)X[81V4T=QT]),5UH.O ML-
E7)/+7XQ+Z5&V-ZZ'N1RWS50-VCW^:1DCZ[_5T\0%_> M<#H&.0+8\'K>RRH?D87K.FMS-H $BYW#$/$7HP(C$7)BK%DT&_[(T4K5"S;! ML#??
Z3+^\>H=:2>+^,_@Y:!&@8@O)9VF';8_!U]31&' &DQVO2L(2O!&PZW> M1;/YVM,>VE$@1K",)C,5AW8]UI]Z:6,P?PHD5E2H!]TK^1,.[_9PE@?715(Y M^@;:JTM*J+
[$/"D7,.9H#%^=LA5WKC,'F^WF0Z 3_NZ&WM=X/Q2TF<$+D$-V M9UMZ\YU@<+YT98[P1%TJ1B6)-B6!YGJXERKM2'L*! K1N(FM2?TQ0^WU6O-4 M.AMN9T.[C4$E.UML*-
XH,:7YACT<&(E*AN_EVSRG55V_'A1?N)51/P?3AU"> MX']44E\EMJ">]@:+S"EK6QK@:-Q4];KQDOK+:\TIJCND]5"..FN8V#.FX8=\ M+.P6F9+?; (Q4O*)=F4J-/3,
M(_C+W@7%R%WHE0"#17- _31O,+=DDVG&1<3HT M%HA8H<4<8T(KI.J]LFKF;E("CRWVIT1V^H2?60&3GR?UW-5'=#)(2>M&Y#B; M2-!K,;63=SQIY>X']?
QB+B_A=/DD13#9M8"Y>HJ::$M%.3\7D3<$""[AZ<#T MR?,VT3EB/@/(U7GT9TX(YU=YCW,8V. T>A)Q','+ #]) ,YR <5]9 M_REG'33.'*E7,C_\HW?JAY=NL845OI^8YL$VIOF-4EU+
[IVSZXMC90T1YB> M6H]0P[>+&D^Z=X.*E.,1.+ D+D6>$(_])#)ZCSE,0[+QQ#16D6 ;^9 IH6G] M/8F5+7=J)^^R6;\LWK:DD0/%J$\>,YE:8#)FQ*0PJ_>5/ "RI2Y/AK&8.$.E MG?
4B_B67GN^RN+!G12LXY0PHJ2!HQ.KT1:[^*COY7VV9UB.Z&IF>EO\V)+L6 MR:T\\,868S0[Y9Z,"**9%QXBPF26<]Y2Z3-[&LDSLW,)-1<.(ZGEZH^<\)KZFJ_L-E(2JT]*TNYX:=>
M.\6TN_4Z["3/!'*X2*YX1#&;R!S3"V'K-JC!X2Q*ISKV.8TYR!# MQ%%> Z-6P1NNQ1=0<1+70+NPC+A&\^7:-2=26K6D2L#'0J.MD743]3\5-=.C
M6YK<;;/SRTV\;]T^'41\)P]/76"OWDH1N:S,TPD___G\5[V--Q(.IKJ2R4R@ M_#O)U=>:>FLG?8<)V](B]EH.HT2E'_Y!!ANQHUSR]FZ:*N4"RB="K5!1; MSK(+^@.6?2B=Q@;
[5>'.46!=+@C_LG/VC)4,.$GR8OP)1E2)3E@?**A2#%D5 M#B(3I)6C$TCPR,Y/SQP\UM3A8V8=WNOAW=4PI91+0]W)MJHXFP!8B,C'MX<6 MPQ$R[3*AL7J\@+@5I=U*
I\D(#U,:Z^YQZ'72H?0 NP9^6':)K(TTP9>7);+L-7S.KWDRE",B=&WPYN7Y7._%M/CTB,F);H* MF%NP].'A&^B$;$BP FE=0Q:"R;IRZ$9+,C7[0E5[]F@WZ]WP][%-[NJ@3(-S86O. ;Z.-
C>CK_K M??#B1^2!506Z_ZZY^[5GH_,CFP_2NLK,ABA/2/$R&NR#S;053)G\ 8C;MIKS M95^;N]S$2+S%/3"-]"X]"\CQJ_E2YZX8U<%K:EMB#3QJ96&CO1OQ%)O0
MW;!!)*,Z\J6[&L#G$BJ]"*V/ZC*QS4V]OM$6Y0%*3CJ21[T M&UB[?EW=1M:M44++TSNT15 ?U+59UNB!%%#QMQ;"\5^QGG 1)8JP3]6$C&'M M-
RWO"]^N(FX\+$2FNI(>]BU_&]@ZC..V$?C]-U+Y3W>"W_#0@>^,O]'E'&" M%)()CH+P1DP.TMM7H:9T\4NZT7K_/CE4 ,4O@?_/(9B(LH/19T(EC=R%NA'5 MI $AK]FQ-
OQ/*VB0(PLYS,!TG$'R1G"A@G+74S[])>5*.@LW)SJS%UX9#/*$ M*3;,FMC$7B_MC%IEBL9K*Y;UOZ;6MVJ+/F!,PJ^5+XV3?("'TU,74F'!NV&
MP=J>XW.P71.36!]8R:DOG!BJB5BQ63#(12OUHXO;XC)5E"_UXTZ7JW&G8;,\ M1,;><&^7@M'IO2)IK%48S1%:'*O657=>EQC".YY60WUM_ 2LN^'\WP3#[9D M6'D98+G ;; NV(?
4R..$1(L3[+!$&PU'E/@!NB$8)0B[_M^;8L$Y/L$WF-1 M<-ZOV#"\328K"9L451Q*G_[$/:2>))B1E6F$"^QK9!7LLM0>V: V2..>E%YG M!CT[49$0U^'.+"PJKC7 LYIL5MU]L=A(
!#KGT7Q:EV.GG"9XQ(QHQH%G1)R M]PMC--_[=[N);V$37](FGMM-/-=-?&EG[+5QU93PJ2;7>1O\T+2.N\#T%49K MRKLP#WBZ?T0%_.+YA)19YQFVF?%@9BK$KQ6$
?,1Q$U2PKNL#RT,!(+YQROGD3W%9-X.CS<&]P^"#VT1TNY&YL_!VG9NO00QC]"PE#F4.45)Y@M7N9P+>@S^3:UNZA&7.2Q%N\S& MYR6[H;4'Y/% 7:ZT"+-4ZW*S*>A?"?B[?
E,@5[!2RS.2!/)&L^HDUP$YX&U3 MUG(D>?5:\UX118(\CQ6!-I:E;0FEWXDEM-\@IA(^HR'_]LG=Q")H#C?S"->$ M]S96H= =>2']?E(PQ_!SW7C=87,W>CE+T+SG?
S\'Z'%G@AUN,\'N&4&W@0GH M9[XV& Y89^@JPI0KO*MCVZCVFJ&?+;:,GQ+E.WO@=C98&\L:WQI[+$+Z31;\ MJP:#])B_<0_8A1>5VOD$H3<)"'YENE9P#?
P)T7$/]P]Y&58H4A):KYF[XES; M]94-$=L C%SQ@3O(!(4-BV\B,'BM/;PKY=;<(QVCX?-VGY=/+UB/2)<^_3GW MH@9"_"T*G>YH0=0SY$KBS"#2;B2%MV28+3RL7')O0%<
[C>L;N*#!>Y MB).H;\ESS,='DUEK71IN3#:-,"0]DK ?@P.IW+U+LBU%#?&TL^/)*@0?QCU M[K1&4;W)1]EJ$(& S2J&Q,0XU[?BRWF.LU5SW0PS21D>\+L_C$*86DY+<3*#
MW(!S<7Q4WZR>CZGD@AUIO9?* 4Y\,I/_&MR=F/H&8=&#KOUF4N5X#(QP?OT9 MI]=*3_"/P\^Z[&,#(1>^DYN$LQFS4@#D['<]#&[_@47DIQ)'4EA<9X)F4@4 MW4?
$=SM%OEO>^QAY[P4I7(W;V%&Z_,1!OMIXTR47T (7N-O8]HVB@P^+$"@\ M:PG>YNI34(3@%!HLM!/9;,_K8?/5SW-M81S; YW@1#;\-<6#JA=>8HZD-_9= M9/(CQ 9+[C
^)'X#BECB;FL] A<<5"Z/;6E%H9*+ J-9UL]A-V;]V=^G%NI1 MV)&K6%KN)$K9)>$'0;[!&?91ILU.4WT",[38K08R#7'&,0-Q]4$2U\^O,Z;. MX2
<#.C_^+]7Z4:%D5@%#8ZX:A^3.UR3!@S;:DGLJW]A4_32;6)T')&_N79_\[I+L)ZH(J9QJ1I6HJ=DE@I':?,N M93/LI#=.'#GH&X2$&-Y"Q M;9#&AA[:2JZP.&.><&Q<;A>T[^7D[4-
K>]>W%=A?R^]^M/6[?Q52LSML^3O0 M5*:G'E71Y1,=$;/1TFCY/=P"O%-/@B3^YQ.0L'CGG_QX?O;[^U=O?CM[]^_@
MXOW9^Q>OX3R#=R]^/GOW_-5O/\/LWOT!_T3%87#ZPZ]OWOPW_FJ?O !^#^,^ M6#MA12I+.V65P#!)5[V.BE@V(\WS#P)"6;71DJT"A8J>PY[P$K+3Q$Q+"0J"
MHKIPA:B4"^/R8AQHEH/!I<0W5 X;H)U2W(K.,O_7:0#K 39+.793;NE>F%L7 MP]+CUB6+,BUHH2 3LDFRH#PJ['B!K8$SZN0@[0IRU;V&0@&M/':/>&U7P@>F9/"WHO*9IV
SEOE%JE,F@J@>!P0B4W MW93?O1PE+WN4LVP9G.1#AFAH^$N=\;^IVV#HE:'8#$*BE4YS5JGIZD&[6FK?4O*[4#*9!A6X20M7(9I'K8ZTX0H59 MU)6'@%C_[^EZ"U%KPU%5S-
%\6)MW&KB5#*=8PV6%ORS@P\[U98IQV08W8FWH%GVSNT MO4-KIV0DQ/CX'#!!!LI MC5AV8- G*TVYI?LMW7]YNO_BD0%*<$&7:J<"3"Q8;)Q-';,C!#!OM[FB@*M6
M8SEW;F%*N N:'.=WQR4!A7[F6;(0Z"0"Y/9,C0E,+I\CS-WV"FVOT+J(#E*G M\K),5'QXZEAO?PM"4Z68A)GD63Y/)J&'T^#;)7!'_I$7#9>1A#&V-V![ ];J
M!AB$C_%Q*CWP&>G:9M0WVNBQ1CUE0")L*7I+T6M#T2US .'],=0O&'\(Q90+ MS#KZASB5%7'IN3>&K0O@KF@FB[?\>DO=:TO=F$T@F>MDIB:E-)Q%I?N2LH0)
M!SZY$I+VNT4G6993_G/C73" XWI2;5'ZP;-WF$H;><5E M5Y%VOOC]0Q%9R-L[9-H_S(QQA!!&."AL%U2&!#&,H%,(G8I/W)Y%C4FKU**Q
M%!@P"0YB47@KHYEJT=L_8CU/^[=RUOMDWX\LL=N_8I2F_1MV0<@Z[SM;L/T7 M:0K0&1!V;M[SN #2=G[6X&WW>>J;K+\"B[6[Q.]X]QHT(I50W'@.%7<&")N.(44X<.S.(-
=4M<;K]NCFT\WBS= ME7HV7*PFMG-+IC^MN[RZ0WG&7O!;?MM#6#<:%H]8,0XU#!&@?^:I5-2S MB*79NFM" YJ@XB?>NJCN.*%K..(Z5>+D<4>])87=ZA,[A;TO??2/NR3R>%L2
MN98ED2"Y\NF3'W^_>!&\>1F\???F_,6+YQM9X/B'UXH,NY11WS_N6B6U',CO3+8!P6 MO,KO\$:G&T#&7&S)=5ON4&,EA!UQ\;6IURF(:"W#407K<%W2%#4]T0UDI;L ML2'-
D))7\EJJYQ02-TV;7Z=F4=Q#G7?XMZB,H[](W],?I:-4>_X6=(LZ]=DN M"4GFD)<](!V!^H@D/1,UI8=[L?\NXXL3;%3ZY,?GK_[/*Y!=SX.W;WY]=?[O M#>5\@B]T)?UX"
"&NALE,3<[1*1OWI(LYK:0*Z'TN/>1:$X*^<2D[+E'N!,= M?S!8@*HP65JPZ;GT+B)=TD)QZ%@_Y:#N2>L;;4ZND'O6N>XU,>EM6-#;VR3D
M=1:&6J6+NHIYFEQC3G$P8'!F3/"QT9)#80X<*[0=#^D&PD=Q"S*4']%U:HH1 M2%V:Y25@%EED5558^F5A9'CN/TI,5,Q"NNF\N7B/Q["?G]DVPIQ(#F4].V5
M/>2C!D.SRYEZY\SP*B6WP.(^/WF3[]+VV/Z:6CJ=NY/1/CSVX+#](UD4YBK" M1EFOR-;BN1)"%*O^W1,G[S*GUP*9N+K_.:U356T]HATKJ1LK3"[D.G()R<18
M3YTOYKJ7$KQIM<'Q>UL0V MRQ0*Y=KH,_=7DAMMJ>)%_OD'2.!/VE<'-.I=(MF]#DN&PC2^EI2+-^2J4'%)9' 6K%?"O4%*F2'K&4;
2]100#P^8=N9V+L[[BY8YK;C(0AY&=]>TXCRV5[PW.X$3 'I MF[:"E(J1"4D0IAH1M>+';,G=X[A54C3[I<2>:":HPC=Z
MU4IC\AXTWY5S)^0Z'[..CV.:%*4U*,A55B9P:O"0R>LR7;H_N5FC9Y1T->JQ M &O@#N'-;]],WHWN.6CG/J>VS MEJZY/*$4H1C^L_%(#J6.+$'4_[I"3K3MD
M+:T"0BU"EOWDQ]=GOYW]3'A/$N.[")Z_NCC__>+BU9O?@C.P&."!7_]]\>H" M/2??BXO=?W],C;]Z^>'>&?]A(]PH2%_N@ MM7=,W(0;BA1N2$)%8S2R(Q+
H$O^66<,#D(R)SD'I>D<$3XF#K[(*?2^MSF+ MK=7!0*>VI9I)2W/-/:E[/-&$=[5JBBZ:A BM(AMZ\;'4/;W;%\\B/*QZX?"L M% (KI&(P9\S;,)!VO:;05U^@2UOJV-
C+7O]FM:)1W7RE$A1T"JJ([UOZ2:Y] M#(@Q&:<"2[\Z#W"H;_TMYWN)YJ>@<5& SN5^_=+[K&)K=(IQB72S8]I^:A3 M-
Y^O%Y2<@"R=UBG)8FE;=\.G!:6K[\Q!,;F4\C^:H177JA?/L><(X@(W,*:D MU?"G10E1F2%%:?4&[P5O4VS7SDTV2Z+AYC>B-&1(DPW>A$!W7\8E:AC=(U0;T_9.0_!Z.\'[3L"\+MN_
M@!7BDP;?7=LQE:+=-$5*5/6F ?LPV6,[@.Y 1E*<5@U:/2B<281:T]Y#;*)S M(S+NFRO,T#+7&R6#Q)]($+6YCG>9_Y;YM"*?"/% ,YEQ=H.4*6*:"H@ (PB$ M$^ 0Y&*^SHL/4P22EK0V
F9C-[;4'@HRLTV?GA6$5$W9SZB$@!6(#0! -&&\ MD>R3Q2*E=IP*>JA9<@_8#=OLQ!1E-1J:AZ'T\/!0N'E32'*@G1R\-E0L>J:N M,-J0MU0B/0W>F;RXC++D/VR"
[WA,HOV>@@B$Z(LGV4@)%-[(8>/&AW3E]T". M!K^9JRB.;%DIC22CO &&36^YS^.W7_ZL\[ZHQ_2A%=^AB0B:&7HB0"E:[N;7 MF<]7K$&N.[337"
(,H:,S+&5GR\CY%Q/(=U3UIXZ(IT5AS/V=E);B.H;.AB(W MD2!5$L^?+UB_DL!7>QJAOR?DXIWC?[,FQRX6.'&[HSVGZ3:9WG&/EC5QTO3NE+S+[NNW9&
<"'/ZDNXG\'(7DBWM4S.K\^E M7FG.?OM9?T??NQU,T'5G"^UR_@FBDZ'NXO^]$[419UHC0B*2C[) MWI9 NLA-Z5K0R FG_] .&]UNK!B3P! ,-5"Z5%676PE=&R]Q"#3>#XW^[SQE
M"@MH=KJ(=$.J-G84@M<#MAJN15N0S/82]B)B=">PC;3"2=^7?8@OC2#%5Y.9 M7QLB02!)FF^FM<'5K<6+#BRZ9D>RAURONWIM:$G,[-V3'/\H(FP$&XK!*U C MDC@?
NTA(JP_+##28Z/(2-6,9@/":.\/BK"7G$<&;W1Y*LEWIA=+M#I'-4T4? M#"78N;:RTFKV,N&&'5P[T'Z9YM\H M!5HU\5MX\M#9Q.FH9L=&B[6GF6EZF! MH=".@58&Z?C19&
(6E8\6_6JJYUQG\CM]6[+05LY*@C<9)A)(V,EE0>K^V^#0 MV%PF9.GPOM+N27JQW0L*@&"A:(W&?,J=YA;B42>B!_:)SC3ZBPM/;13S/$>? M-$)R"T84KOV%I$67&\50W^#Q>BV%
(K=@BH93TG+!\6]0Q-BE\EM>F6!?H;D: MYFB?]XLYQ0)CU2Y3Y58WF8Q82P\4& 4-%+1A6&/S)LK YLBIF=50.C3=,>L" M"G[?
N]BC*_7SV=G;T/H$6B#PS#0_&$38(PT;6JG!G"3LGI!6L8/?=NJ^LOD_$0L2=(-?B7O![T^M#B.$] MQVH;M%>R<@Y%MG:D1JFDVW'3;J#'"4S'I83RT:K4H9*2Y.$E^M640S?FUTLV
MFW"_-*E%RDT2T5Z=^[GW9$IQ-1*!":DVKNF=R),/6+&-FLTH!6!2NB#T)*$H M<$ W9T4++AK\0?,L8'T399Z-0@G4-\3)BN[HM$8/HQ85B+@2^M=164$S19*3
M'B7_\CI+K=B1Y@XT]@=QX'U@X]1\%/UI9D2CM'YLU)XJ32[QUA(0#/_4 \U? M<1J8!&"GPMY5.0GUHM[A&+QRA-8I_($)X5%::S&[W7>/I)I;8>>I-,70/E@5 MJ6=)!P___V6.KX\C#3-
(]CLL?TZVE)= 8/MI^-@2//O[O,./.U)[NHW4WD/D M\$*=M,^][*USUL75"TC0HG/@9/+#QOCD_S#*6;BYO.Z%G\DF*5>LX78$K>Q?T"^G&>2R&2?TIXE"-+$/B;46PHTAH

?;TA#P%>9)/B1P4IZ M[MG%>;!_.$!_,"]W]_?2["HA4EHI&'\3=F%BN):R-!?4>(TW'_=4M%"4ABZ; MG%T8[O#\E]P)LG?8BJRFDX0RGXH\345(9F::5.J20$=Z67FSF.A-,?%&'),U4CXI8-
"XY6H)]{@#59R MZVZ0)XR9*^Z'U3R\I&17AVF!TQT"!&6PJ<I///^4U@DCP $F\WI.\PH0-3>U M>F951"CZ=JGO8>0Q=]=]%=>"2=+H9S0F6,*EW R>1'(/79Z[/]%V8T@">,EF
MR;;W?@30L^\1OS(I7(]+SH#D]$5,8;>->#5;]1(+=8.:HEA1\!,J<[L7DUE. M;F1^3QM-S_/8LPPR,9NV85^[LQ=IX>\UR6::GH_'Q]ZKCE%E&?GQ]ND7;0V M#^8D]_9W5HD^3IP]3?-
["K'G&#B"?+)QB2TKJ*Q;_9"X^->9SQO?]W=L*RW M%%^&P!NER=2S3+Q/>:U,Z?YK]@6M!^39)<>+&G4#G]?+UDZ0)S<,T#M..X@, MNM88P@+8P:[^"?C.U%
-1FON]M0Q@VIWBFS#"LW"VVHM,E\F!A-T>GH.PA31 MOQ6\QR! 72PY&;VT' ZM/2 2+K1">' B %A!]P=V@^LU]W+UL8/6(#4[5*?3 MK='IGGW67[\P]XL4'B;W01;
[*ICQ^B6WTA&*I8$ZP I MKC^E]8N#-.D]P]U2(E*/CP:IP\'N_F$82(M*N,)8(H5Y&]P4O(+L& 'YBL8 M/"E8D2FPV21\$[_P_)AF1DK6C/D)^3=(<=^&.9CUP/C=Q%)8_5^=R(&(KT M-
QYV&;,^DM)AA+G!>13X+P<9T3,%.T\[AZXD]M9R5E)ZKDI!;R[X0%DRSD=& MJ0^-I(^.6>%/QXZ$R\,RV>#@>'X='QT49PXI7LZ5(8L9]VC?WNY56^X2Y/E\&NY>CT MH3>8>K/G?
BN,%!^J-C.A9%II*-FQ1^]2+0_CWX1^>BS9T%/[WXM ML;B=$ZF/FN\A1\VUVI9!&HFF>.'"+2>,5&2=-O&);(;2E6I$S,?PZKV MAZ&[C 6QBBSWII.X[*Y['J*6Y_W-?B\1X.MS_L>%%/-
B>CML4VW&B_#>_)Z MO(;)S\K@189RY#6Y)>4R'7A9$QNBRFINNC9C5\M=+]5AR5%Q0-W6L;@8'YB^ MD=T_#FXZW];L2H/T"VPY -SV$M-Y4C18; MVZF95E^-6WU-?
%%0$RM#:S+?@Y"X+][O N39,Z"RW!@WX,D*/NHX*&_9:># M]SBO0"GL8Z>@[:=8[O?/)V!5X#O[50\=AE&,Z_JV^ST-\2J_6:T9]^9.G] MT\GG'BC&RI-U()3MN6W/;=@7#Y;U\-
>+1U^&$>3#Y=%7F?Q M+FQ>7GS_/R838Z;3AA_JZ_1A>.<))[TTR;;L=]_@-NC(_437/Y^G;1*?3ALD M?G=*+O!DT&D7'H_VP_VC_37*T^$YZP6.Z
MUX^=+@Y.A^'!P>F6+K9TT:2+3Z*(KRVZ[LTL^+G(&1%\FE3K18EK0VJ?8T^, MAH-P='2T!FMZC"-_.1MD_^ D/!V-UF!-CW'D6\YQHY;[N9;-)NW!EM@>PT9O MCWCC-
WI[Q&LG,N[-HG@AV$+KL$-;4GP,&[T]XHW?Z,T1KYU N:?H2]#_-QSN MC0X7U9,?+[C'9:BX>EPP%B-2 O>%O%K7*/?:4.W=O:+AX? T/#E='<1[#+OY
M\,]Q%!X,A^%@&TU_X.=XT@EH;EI(HLOOGV/]Z23QF@,T@,S6XGP?>_3L>'\4 M'AYV\]>V4=5'3A>CDY/P=+"-MF_IHA59.URO>/LW,V;>YXB8+PBZB(V[EMZS
M6[+&UXI"_U;F6#@Z!'WYL*,K;[G6(Z2&47AT>AJ>G@RVU+ V(I]L!C?R8B.V1CKPJXHT?^3$=\3IJ_5WGU1O!V\06K:1*D33KL'/K3*)W=VV.1D?AP='QUK&Q
M3F=R>!R>#O>W9])&9S(%)6"\)'=I(EX]MG_]+>]0'&%_<,MYU.I63 M03@XVO+=-3]287@X^G;)K_>D[_+"L5<\0LXK[SVG_DO4G;S13F2:%]3IS_9? MB2X+0RWJU^3L'S[5[0^
$0PZ>1^/;B\?_BGNKL%:'N/(7XSWWW #-Z3DH9_S MOV*W>A5]W*K<7TZY.SQ GKY5[M;G2+8,^F&?W[=DT-_,% M1T6;.\/PZ&00'O>DZ6^EST,_V_W]X_#T^&A[LIMVLON?
V!/@'DV8S=17UH:(M-C-UZY&,O#WBC1_Y,1WQ.AHA3WJ\S51!FI?K&G]XM@W*=@["X]$(E,0-CB9\ MXQU&^LT".P?:X.KPT]O;M+I@N%L566'-#(CTG,/M*1MT>\]2,_IB->3V7Y
M;6&FIBA,'.3)51*;+%Z'O7]D7KZ=@X.3WD2?K?_V@9_L-BZ\I8+UBPMO#9.M M2K,=>7OVY?\Q&OIV&B7OP@J]HB&==5-$Y-4.7!)]_/\PR^GD\^S/(T-L6: M>?I;"L,^*
QO7L/L/T^PW^:AOFVX3RLT&!X/>H,#;3UE?_,LD =U4*N##(_T MI+ZU;/B2ISL:='JP?[%3]>V$?U3C/%[B_R)S_;*;93_U\LUO[WM7O_[[^Z#]M>#UV;N?7_WV/:.1_A!X6_-G75;)=
(E'6E9%GEW^ M^%]F_N,[7_;X)_DEL'J#L5+(6X@!5YBH-#'*E:>C\'BT M'^X?]3-$]--A>'(P"/>/AUBV'%0SD#ZSPJ@ I$\U*P.3Q?#BZZB8$+]81B, M!J,#:O0#_]@/89!R82;8UBU=
[@7O9\.:AF71,H7@.BJ#N("'LF"\#,HHI5G1 M8.?Y?!%ER__O?YR,AL<_E"#W"A-<1-%%D$^GIDBR2_RM7J0PB^NDFM%+41PG MU'$HG\K7"I-
&%:\PJ4":EB7L0#3YJTY*>K(,@$Y@"1%\?5&8.)C;D:5+N'- M25W@.$%IBJMD8LJ]KWRTJTX_YWE9V:WJ(:* ?FL\]1G$ #LYCY(,'C"P^UF5 M1"EL]Q3.!8[#/VLB!]5S/ABS@
,NX=#**H+[S52DC\[@T;$!NG%Z$7P9:2H% MVBHB++^'5R<1W/^D6B)5X7_'414%$X,85"5-D).SRV59F7F)WQG3D0,)36#+ M\CD^!Q0"8XP-_]%G>AZ)E?5BD1<5?
5FHA@\5AJ_.S.3#9I"0QUKNT-?1MD?9 M<]1%M_; QQ3V*1_Y' *\-G"[G]JVB/2HT!I:[WHW,;FRJ:R2S!;"1IZJ;L40C.',F&[(4I9!5CXN[W^^;0FK=6$TKB?UFU";YQ3H69IO!NV2 V M1XGP?
N-Q9DU 53E^L4]& CTIBPO2A%D\"/W#P]-P>, +(G+$X%AE)K,,+.#+ M!#8%GSL,CT8#N$O'R,(744%OT]>1CLLF(2/S0[9=)"7,S%X"_(6)F"_7/?)& MMJ9EH"%>@!5-
FB(PH>\'I.^1YM<9153.P>"[)P&]OPOCVO!>JQ@@8VG/I_S*73%*C)H#F.5=CK0!"\[R3#V4$5P,!\, M2+(\]4_7RD?+"TFFQ2C;D/X"/27XHXAQ_2,#_V)3+Q#P-,G
MFT=A@NKU/OIX@_*FP%]_G\8$[]]?Q.AGH2LFJVC20S-)B3[OH*S'?]*#.6.2 MJ;A5$7,)AI_05O NAO M;$]/"M1!=#>)M6[FSP*WK @/FW'$C4@(VP' RM[8WI9V
MM_Z-)L0+.K+G9F+F8V!D M^N@S"A/=H7YU@^B(BUO!N(I[<(X='P@DTX MW]&ZGN]Z)A=+WMAZY0VO"7[%23@\'(:')ZM;ESR& H#U.I/C\/0$_F\P^M8[
MLXXXUT_;:7SK1$"/JKYQ% Y&F#QSN*UVW5(#4,/H8#\<'>ZO(S6LIU[R\=KQDWO3BR1S>,ULNRTI;NY&;X]X[;C--VN;=H?JO'78S'6FVKM# M9!V"[740#DZ&:
["HQSCRESK(TW!T"%;3\3?O1+V.&DV7Q]Q8C]DFI/$8C?]A M.#H^"$^/UM*N:6&^Z>&TQ$(]4,<#P.94I: G*,I8RK]5H]BH^BCGLC-FVYCW'DQW3$ZZB\=$TT+N$7 M+
(<=,="=>K!]>'AUN;_L;G'2\%?%K=":=GJ];"[^/0WPZA.V:T,FCC+V- MPOWA*!SV&!/;N.H#/]NU[%&]CEJ.36)[(;,HZ+@G<-P='P8#HZ&6^ZT<6>+ MF=C'X?
&PZZ_>9GULV,B/*0SW2$=^3$>\GCJ,-MA>AQU:9U+\! EU&!X>#L.C MHR_KZ-L>R]_TO8:#X]/P9-1ME;UIL98G>T;MO?]BQ'2_M%)>'3Z94-VVS-Y M1#[6>Y/MSVW?E"K'5BGS/..^)
[,\C4VQ9CSA4=FQ:^EEVU+!_7LSCD\/PN-! M5RE9%V_&_5@?051513*N*^TK_]"XU3Y009S7,/O/.Z7;P*)O&^Y3+933T2#< M/[J]+&Y_\QRD#^JHCL.3XX/P<'2[N_/OGM3-
7:;W7Y(,XS2+FXO0.E[QX@I-9EV++8!9= M 7&?ZGL-1&.',45TABU3^_]E8[>1C"/8-T[,]!\>'0#9D_?_;NG)M'Z39[MD\CH+MB-%H+(H[*]O+:#S6='@Q\N?CZC?
PU_>&8_Y5WQHWTFS,/PY.@T/!@. MB3 =SF&+,BUN7I,R_9.' 9$>4Q"GV \YQNI[63!>!M$"N-A':D<-OS\% I>> M[?[;Y0*;[((&E"/<'$Q0F%P^-64)C
I.6.S6&.EF#P$ZPX7++1.OKOPL\|)*2 M8;0Y-RYI+W@SG2)A]VQ+:Z[',M,&'W0K8PIM3WIJ2X;BI)R '8O/T$'%2<5+
M2;*R+]@W/\BRRN<1%U(SV=8)1P.C@;'_Q8D19YE)I6'W6R[FSL,3_JFW#J4 MG#F$-Z$T D57OC\&VQO4,WR*UD./8EYT$$W^JLN$P0"=) +NT#A)M)%WQS1!
MU&)@BQD_4+9[HR[RC0")?5?X;B]X$N3ISO 8&S\]P^NZ,WSV'5]4!0!LW5,+ M!;=:@CBJM\(CRUGS$'HHI0\Y_#?SXW:"O-!S,.]CA!5]\H%)M$@]V*__P+ME M/JVP=
[F=I;_6TO0VB1C:5<&NG7G0_I.O;.V/ID$M'>'Y'@SU>+4*MJ6_2AWF M2B:<=.,:I^K*]UCL5I0W&9@PF+2B9&;8]M^."Y5[6)8V&[\Y,N@ &D<27IM'7 M7C[]$["#!@V_CX&-
HC4M%%'%\EY@Z;_]XC6)[N@TH].*93/CPIX6/6FJCF M(4M5SHHS+]43>?Q!?<#8H]/.K!$5GXZ#(SB:QR4V MGF=D;B=PNU,T-,$\@0^A:H;>&QP/S/:"Z83>GK!/E/@],00;,>8GY1O-
='Z M\(_3"$2?S;E_ASL@<22];!A_].!G5;]60K\Y2_VQRUVBCJ.A4;>V*C]1>? ML$Z.AN"IZ3$2%ARF%0]27-LD+2WO7.D_G.Y"VA99PT!P)9P$GI1/24E9UCPA M(A"2#D0,#7.V$,
MSP.Q)=62_K11%.17*F;=2D6DEB:QX$],/^_]RZK&Q5,MR7.*"']Y6ZK 9:63 MLM06.;=2"N:F/:98:43<"\@S2,V WD%QN6W"\V*"#C?O/2K";1 0]^5-[/0?>\UCK_FNND'_[];=;[OZB
M\W&?#;@!H\FD])$9P!A]CF*#32TX7W0,TN@9Q(.%\!#X%-G@5L$!5N1CD1^ MK'P$E%*RA8G5+,!^R0OE/!=OS\Z#"L1.&4VLR;6:);T4EO166=*9L]2-HJ?;
MG\Q:.?B5CITF(.A<$;RJ8L'_$U((((W8XJ^*M95)&OCUW%\%NR&R=I+9YI MT5<;GXWSZRR@9 !?-T';(JM%N%I]AD4BR4];"\NF&Q4/0@($GL(D2(?/9 "'
M#\RCHLLI#NRQ,4A&ACT,("#K.5(1?I*?<[U.TI3(,,%P#:FXE[FHLKB7H4@R M?,3,%\SDY'E4,H#8')XR4A1Z.RS5LX=P![_UMP/LKD]I+404J6*[9!6&#GGT0YGDL$>W7$8A; M#6?
P9*TD*FOQ\.#!!V.3G<"UYEUH,9-KXQPRN>(1>IYS5+ MEMA,DTE2T27-P*2XSHL/Q &8@][_DW=B-_@/!Z?A\?X@%+DR"$\'1Z!&[[?D MB-_;6HT'-8\KOO37IC!>"
(-9&6F_Y'/UVA<0,)9R*<#68 6C"RG1*#9_P= MLJ"'!OY%1!$^@W=U4K-$1* *^B)*RX>S71>JHY!!L?0V'^ >(6\W<L^.(4O3&J M]3X,C-)]1I^#;<,=SJA#E%2\#I3
98U<54873:P@GQ8\C/R:8R+$L).*^?08 M_]@3M"6F-:FDN!R.+RY[%M7:!=(EDHBMIVF-+@F:O7X$%\.'X*W%\F8,G?!+ M0%U-[P?8(^G-
N]O]2.@OJL"=%4\X["VH1"F]Y1/VQ#3VED@[32@F0[._)\#B M!=93AFX+,669L@@ MMU/K$]_;H3Z_CC)@_61TSLC(K2@]P\3TF13%MAI@/.5LV3!UQU'+*+Y D:KX4&.!+,CMB+73&_N
MAY=@ HJRH<]S-!!,I.(RRD1QD.Z@ FZ%!6>L&H_?&7*"1 GA0D\NH_0 MSF3=:)$759T!W]@+_J#7YVJGQG ?8;7VDEV)3K145X'LP9(#3^*:M.D"[#ND
M!_6]ODN(=]Q>C@DP_[%I\!CQ7<'],-,IL.^JP!VN8]QN@N)"MP]SU$=&XQD MXTKK1=Z9]'PG2M,E6UR?F=PZ1K*V*;CF6?1V4^A&ED"L%'(%L@21([D9O=IR
MG&ODN&&4QK$SA'#/^Y8]5-\BO@1;(*G N!;@F(2*O:XD-%S&HW1HKG'/<6R;__MV?^NKQ;3F ^[8%!Q0-DSJ?)" M]BK\IFEM2[#5A1@<>$QRN"$8%!7>33KQ-_%Y3"
<;>N?"HC@A8PGO;VW%/N?P M@"BA"T:V#I-<")>]1 LI384E(1CI,"N,!H=Q@X !" M,90T5!I2 7D\XH4;XW2A6PC[E%]3]V1;JYZC"O@?(GA#WLQ)YP=F5F./#>Z29 M5,
[YX;F3>'UPP_$HIC!_;;UN756[[->U\=MM_R]^TVD?WP?K8HEZ;Z=F6GTU MR_2K5C+==[70+/[2U4]],N/MAX5D_WQR],3+TXB*!I(/71-(OD)2;
M;JYOL\]W]QIL#B798Q]1HFL.];O3C"6TZT#H6S/[6&>VV.\X%]35[SN@X)0 ML[F1>'JK61-(]B$\]U?U_-=3^@%W3DLH2)SH9;$#>>=2=W;%S7SWVX, ?,GJ MV,^H@3T]'82#_<'F
JY\X_T=AL/#43@:?ME>>L).+#R7GK6_X.YE]\:">/S MX#L'!^'!_O'FWN:'>"JG!^'P6][_;R>7;0[]>-GK\UM3'O"H8') 0 WWP^'! M8 N:M*4&H(;3P_WP\AT':GA
6@]MK@!<=^.LK>UH=O/4G$&)\-P?]15<=;H M5(X&O^"HH,,RUIH]W+M2=(X*$;4,X#\P)'T5H10SCC [_)[/)&1-=8,4YEQ3 M!O+(),)H>!KN'YZLHT3<4L-
]4\/I43@\W%]'6EAO[>A&]H?U5P^0\3TDL,/A M_DDXV!]^$M#AXV5B#^ED3P;[X<%@M(XG^^U@+^\!/,/&FLZL/^M[5VK8](&/ ME[VQ*:K(T_@,9[O=K:@$RX2?
#H^P5N0H2+$TF7#-D($^=1&'OO$IN?&32ECV M>W#;Z,-5PK@X]Q:'DUR-J)7W MQO8Q6QI?FDBNX9CK,8PKX(VX"]I=XN(E=TOM+E:8>F @>_>8IW@?6$(;__'N
MBL,3ZMR5OGB1T+P-<7#MDOC6/XVB7:)H7\43I8>G] X:$=#$KYS9W$N'O7OS]>AP MD\C0X<[<3(:WA2VXD$[]YE]=+8[3+T]+-)T&(>9C]3?WZ]VPZ*]3\T9B 9B@
MJUACT<$U.X*/T(#/ZL+%WN'#'A]NH!DAR=T/I=P+#;VIL>RI@G.DJKARIC5O MLKU8+_ AP_I^K5FH2R06YCF8_B@R%\G%)E5:)KZA&ME0UNS"%N-Y^*]NQ>< M$?
EU,)9#*9Q2)F +(*I9#I]PQU5050GG\"/U;[/AMREPWSH%CGK]KFL.W/: M__X!_P9_"X:C[1%O[A'_9)8Y2*SV(7_]!'N]XUY7REK/F-1SU"]VAFO61WU-
M4C:/PJ/387AX=+2&._-8SP2;S@_#@]$WCS&OU@;^ MG'^X8\0%.Z,U8[V/*X8;#D^.PY/]@W6,XFZIX9ZI870P#$\/#K>TL*6%'X$.
MPI.3AY_[>F^&A#ANUIA@'U(D'_M1GH8'@UM3\;=9&@'U'/@_M,J^M 7M:-L'=[;C-4@?0P(OE;7DFF#/^KRH-WDMWP-BHJ:!]7E8+5B"D0!;R<+"3P M:=LW:?!Q+
[@PAK[$>WL2/-=)_X8#/=;7Q=4Q09B=]83P7GU @)BJ'M:%Q1V MC0UBD0IBYJ?"0'D8W_R&X#!?Z1[U>UF^SF!-RAK.J1.!P@43G'V.F(Z7!LC5
ME%^.LH/"7$9%;/U,'5+_BB#;CQMJ_>!3K\T6:OWS(GS_A5%,/?6HBBZM$A62YK:*_5L
MRXL/B"RJC<@QG4\@@!6@&O]OT)I7%.)8<.\0]J)H$!X;%_XJR&@&)#_V$NMY.DU'PFELQVX9*=/)OTX@0 MH-\9'XP\V,'O2!_K]GO:U#]D[L?<0%>Z-\G(89"X'6Z<%#0@-KM,E[OY M-
2:=(BQ_$B>X3:T&BCO-%<(0.CIGLG9VS,NO&<$PO'#.E:QF<%L17)D!_^'B MT_7U-_*[2L@1%<]4>8PL]^[[2-U1YCP82=^SVH>K$F4C#;_S2NR:"XM2=TYPS06>ZA0
MRH1]2B("D+G!Z0MQ>0D/G4_*,\4<>]!2:".$]CN9GAO&^(:9M/;7E=G],8U M.,?WT6TMD_/K M82-Y4^#-VRC.WB!Z:OF657#]&_XV)TW$@_?T&]S#X^,.K]WL-
@65;0+CFZ26W/^;511GVC\"&"W R MN&C!Y*>+."F2A6:]@[UK_]ON1'L0.5Z[A9SN/C:@\]UCIOO7O\9"]JYTA79@ M](/2!RO,1)<>/1KL;@#/8T.6PMM-I#X\$^Y<*"T8*G-94*LX8IZ+?
%&G$:K' M* PFC1X>/;>IV=\D[B%1E N2Y 9V/2G"LH(.Z7@LE%ZE/0.'KGYB/T"YB9V M>C1\]2I*4K)LX[S4:8SK)*UVDPRH@]RL_#7:6H+T5A 3/(;]]=!M.,A+]] M/B^"%VZN;
[UM8.*VM %]H&(42/ %D387F6GL?%XU^S6@WISUNC4,N%_2HL4 M/1!L__H1FU@%2^I(T3F*L33L\I]'Y-85.W&S*MVL]%7LE(]!1!H_?W$6E).9 MB>O4T)9':9EC]9B)2VRTPQW)
<^IEBPJGJ>._I9TY;AYU'P%[J0).I8)Z&EWE M10*TH,*9.N;B;G'!#W!3,K;<'"0;8-'#/,2FB1VIHMIMS,R:[+TAMI8GF6%24 M+CN$1\XO;,D4C:G $[6(&DPUZBOF$S&1 $PF@47 DO;@;(D
"O*US5%=HF\Q M2VCTJYJ9R0?>&IB\WS+')X_@.0[PV@Z WX>)SH,=7."S8,8F.#";;5Z8YJGV MG1YJQ<@#1)0;8;I7IO3(M%
[G#Z(;G*KBJX#9:D6XLWEI5Q0Q,,Q&]B]RGU$87SNF*!P5B20HXF R8(6ET MH$$$.!?/@.R77!(>7VD\(S\;@30_,K'B*\]V8S/"?]5D:?8]%@?67HYAQ,P M?
UD)K*RH@23C".OZW.3<,I#MP=2 1UCBX2" Q[C3GPG=F2]IY'IT. MMH5CTVTQP_?QLU(_'XWA(S/L]VKK7E5'\!E.FZW3L#$D3LL-O"IJU9"%G_C,[R5$;=]1F%A2MS2(E))W][6 MT0'O
DE=$=M8&YM2'_B$O9#V_D;$@QAH&DN]\\OH!TSQ0A*F@M.6IPV!A,7! M<"C8BFY="C E=5GEXAMLM,]"R@ MB.!I !H%ZB#?*V1#ZQL[U!V6-'3HR4W#P0E9I;'.?_P3.:F,Y4;
[^2%QC)R M[/&3O&@^(ZY6EV.@#PP?0;"T[TI"QSHT\ILL%2QA4^AN.V1!F M0 :4[G*,+>\0R@!C'_AWE6-)AK^(L\TSOFR0^H=@9_Q,"XFSLG"P@GV[QOG
MK+R89@BBLH=!^Y]E0R%@,P0A.X"'LZ]%Q"KLS[QTPM-M+).!B"<]7C8#2/A/ M6\/Q\SP*3X7X,"Q%=]UMGK]7<&R6$@TPG)W),[_5_ZS52OH^>,,-@NU!^?3*
M9K5;:$(.V&G"6^_OEEP!V2;^U!CE]E5BR+S#UM"7$6Q U=F8]F8(I=C-H,:Y M&/_X""\1I,O@SHMB]^>9W?\0S W89+4H;>O8 G$OJ[L]; I;B7BS;#_,4%HE MXL223%^7R-
J8&K;N+H"%(C"Q>W@-^FI:^>IH2$%?C^CU O0$727WW_43VVD MR=76/7FELY6;.ET;N#O@^7^FN^]3YGH1:NID2J"CAX65*27D),1K2*/=FSK% M=>?%FY"#"=9$67EM>.M)^:"'6]
RM!!8L7D6O&-ORW\,LT"QW%@30M<@9D@I M/AD:E#23)OG0A1:4B'D4&]U@;R\;4S 1]K\F.B,]]5$WPEZ/;*[1/QNQ56OK MUL4"?3HPJ>FSWGN/07T*^18UI<"]4R0)6
RXF7@LBKNYIK;QZ!VV9 2&2Z!KY?)5*H"/CL-8J M 5,0=1?YHDC8\D1>#T/3UHH>G=@-PXVZ?!:\9%^7%^U&)3TFDX#C0F3B3MGO M[!RNM!OYI,8M-
;PD)X1+TQJA(K8[X,&H7QP3L.H73P 6*#/I/KK* M^\!_97_D'6L-_!]*!>2W4E&YQ69VS/;+=MSZ0"-$_,1$2W4)$D=;$AI ME,?U"-;[[-;F]$C*E,BW0!R>_[@U<-MK#G6BI6C=2?K[A
MK+9I')6S<1X5W 8[8LEXA?15 X=&G\F$I&"4+BOY9QU'8D*AJOMB0C=0.[M+&NTZ;_?OBI=<-X_+CN=2/P8]$%X:]=U5:#8M.8L,RNX6L2/\)=QE)*3,P1. MJZ_$OHH]?
Z;^RQ,&6O/41Z<]>3].2LMG[E%]UQVQ+%Q9K M5?64V 4+0WXMU._Q#O=!.Y0EB*I(7]G%Y_-O,D3-,=IHQ M0U?]PKL(LU=K0*Y0@\;9#)32Q;N,AZ=B&6>A"]U AZF+H*
[@B>X!YHNB";OP MH$P)ZGW>XS!M,_]5-GC=(E3HU/4V':NB+WN!+0*Q2\K&_"8.>=AO7/DY+! M,_%\-/]>XN%OBQS(>.YXQZOSY[O#@9=8Y%;]_##%B!;U&/YWY@)4?^1%:C_^
MH$E]<B5R/;&&3**%'.F8\X<(AF# M>B^C^DI,..4D*T($D^L*\$B-R14;Z65U*@#W[LY8(H@ZZ$93:(4#KHF2?.Y\K M.;EP#=J#R$J)<<-"Y[%'4H2=EXH/V.B\&^>Q@U3J)8%
[7TQF1!2@-K+'-#A' MI3$OEL/[?QR?OZ,E.6$>S>.5<2)\:?]<4O)%^&("BKP1LPJGMF C(_FH@I M25_0';YZ+GD:&&8[@;C-2_]G5Z=16(R>@2)>0PQ11]H M-%0K1!GA9>KO2]!65["?
%ZLCI0";Z),\'AI1 WL@2,= MVDNU$)XOCHJ=%[^\>\9)LZK.O';J]<[;U\^L&HV!L XUPF4]6+S+BQE6:U2 M'\BL%P5-G2IEA[2BR0?.]$"=/-M=@**,.>MHYZAS&_>QKDQ1.D\2?'K/"R91
MR;#LI#V=M.1@Q#]>\@3!"@=JH;^@KV5!Z.1 PGEB;\.<;DC2@2 M67$%*;2^#!).]+DT1V<=S>%%6.ZBW]+C>?G1IB0:220"+]#!.1]=K=6@T M+B>=BX=$LH14 VRUL+>F;Y,VXA,'!
[;^A9CAUIH!/3"Q:PN#!:$B.9DC3*4*HN MO0T'])>]LLV4I+E)A5/0I7 F8?#@T&^@EVJM<9SE.6#X M69I\,'Y8VA>0.BF@C5D>ERYWLYT0UEP34H,D]Q%YPSBEGO&7P2EER%
]WXBI*:XH"Z"&0BX[< MGK"UST&EPS8!T]1\3/BII?,Q<#1*?D%.F"H+^,E81Z^B=";ZGX^[A@9X;\ M[E*!KBBQ%&=68LY]C 1#/01V_?P,6_.\#=3?3Z#^:!NHOT\.RIG?72;ZA^%D
M4,IR)^_:A]L95V9-%_0[6@DNI)^C\ZSMCAM*?'N&R9NIY]U'Z_(JC@"A*A@&K@R;I[')N4V-EH-1O9+;(MJ-/XV'E\?:9OH=GVGZA MOR;G-17E-,<3/;!5*[%1AZN[XA\?
[B#M'_)1I4G4>G=Q=M_T-)L*)3]0=F] ML]!3KKCYT=Q$)6;AA,$'8Q:E9\GA]HCW@S0[TAMK[BG*YI4;,FPD)-H:"7.; MQ3! RPNX4)I.W_$; 1RY('Z WH2#U,OXDB0*JZ2HBZ5$K\X-
QY\]5XUF"F4MW)=.%X^C3YB&*D@$= 8R:SA5/K*>).'ENODBI.R]]> ML 5Z!HHQI@W%F/D!>]7O6K L.%T]$6:+SDX],Q?\V1H8;C/RH,FA;H5V>5CGK(4)8
6,>:0/0_8:X])>Z0@2)7W]9I$)MK*A#8=(PM M?*)XTLNI98KU@Z#I7TZPYSD'D@VLIJ,.]]?ZFQ%L$V@>9*-Q*2?.Y' GA:!M5 MQN]C*8R!SBC7/BG&RR^??
(N?.5)*]$L<%)S:X++@"B&K7I0/:VTZR&SQQ%:W M8$7\%/\:E*YG(_SE&9VLO^#!4KY9,BDK])L26LY20OG-FCNLA,YSIVJH-08 M-MI1M1D&NO
BL23;MH;X,2DLR+HSW(<'@8[U%52QAT8OKYM,R4L.(QN)1(-(M6G8@7TI] D9\FE1"N@?P?XDO8E'0E@H>!A6\G[G:0*H4E**DW..F7O8D!X]Q M.5]?7 M(Z=/2T0EG'W
KQ;D1'P%]#0B\O* 4*9,O4K.EE8=!*]S.SYH%E8GF MY E@IP#%:4CY3"@AQ_5^+6NRGC";$<2.]2O\8-,T%15?ST;[7,QG9_VY=L*/:?<>N?\8?N#NBW\-43GTP,U-
QMLBN<^[XN]L[$C9]I7'QUF!N M)-;IPN&5L-O6E)""FF*P5EP9C9F'F']3V4!FN6I)'PO M1<+09'0\C&!.BEQ4: IA%N3"O&F\'X)9?HU&49!IA;AV7";@]@SP)[#_M^U! %&*]
Z62/;VTFW1%1C6_O:*"])AH!17_*(MH"G)/$L9WS76SM&: 3"G M4!9C$RR*!'V8CK&RTT#NTD+9Q%]9)10)U)3F?L@6AIEUQ!U*RY?\@U\6U M4;,%_TGA.5<&.G%0/XQ!VI.YF*&@VE3
Q;D).H5C\#/J%]0X6,\@38%J4\MOS M"<,R7IO*%"BY/J;>Z MB@*(Y-?&Y+VOIJG?R!K^_J,.]]9!V= P%86",:#?BH\V5#"^]B67KLE?Z+N
M^#6!KPLUO6&C/>)M_I.*MV6H%+RDX!OHW/"<]<53H633O\M9&]?(=M%CJZ MD=.2[2],+*E9**>;AG.^TAP%]'A:QI+3&$:&KY-E&>@3AO\).3]S49B9 MN(UMSE2238L(Y"!
(B)JM1"T)F2:%N49T#/P1'B!3% M;.3HB.8UAR\W$^?L8 M39"]<@Y1NN1]4ZGF=6WC*]6U:O5ZE#,Y,=< MM=W*9)3EYW2X@-*Y<0UU833]7';/#5ZDU
=WPI3S2SYY#DNG2SV:5'!W,4O4 M@")FN]Z387:GB;BZ5@ZG8V.5HO659A$5+HJE%:@4 N-H&- C.KZQXKABOPI6 MQ+JLRES@A\3@]V?
1!/D"I1&F&V4FKTM8P):Y;'GXUQEMM!:ZS+MHD<02.K4) MBBE6>,*=H5IGO-*H1E]G<)%FR6])];97XG&I-9%;O,+"KPSF,V=D#,QH=;$
M,?;]D"H1PFI$L8XH8YB/2U@$(==%4S9O2/X'D7P^T 9\RP:X0LT$(73-O^ID MP5#75H@QYBUZQ[FP)BIB"ZBOE;.D1HA4;XC&",0P.F/]Q>ZTR+VL6(*'2'@I M@L=M4Y,]
'U;FDL.SKW@W'Y<"FG9HR= @IP'P14.%LY%0X(YHA7PQE)B"->= MHH-O$2UM8:3]Z0]+1"+@N%EL6"6-";]&*0J_-QZ!E%,=H4FW9V9:=?:71 M]M="PO_2M*NP
"Z(XIR3]Q[A]6R)_Y')\K;M?(-'& ONR/:LV4].=GU4+L5^ M9'.V_U4I<^?X,F,K4*J+B2K"64,TD4LLCT!RY_C^C$%)N'>!W-YK\W8"W24 M^JADAE.P@ERE";Q$M]F+;!)XI8#=!2]^>=>
(W>P%R9%6Y%A!1E//M:EMCRM X MM23W8]HD4WB3G&Z !OA,@N->7%N"BI/N_^:VL?W8EY/J8$5R-,(\^ M".S9(B\]!$"T'.5;T90,3:FINH&@B[-
HZ(BG%-2C\@6\FU4?.^_P1XP]?1:E,B>A2_;!O,V(+5U/>]+ZBS]>RD&:XUN*#4 M3B0DZYJ'ABS';*#+%!NZJDO,96K4YBCHXHXJ4K0524"=5$C4;"F\8,X=ZM&
M)QR#LH+@L/Z]^\-1P!N2>']=+8"UVOEOQ5O6P^O_XN,B:G$XRZW8 MYP?7B"X.WO/2& +]C0P+*ZAU&L%M"$H1K, XP$O9N-MO_*G-0P;(TW?*:,I

MM@!9;\K@"3%^BH"U7I0Y9')R=50),B\>*B<-6KB35EU-J)-7&^E(71"DC^'"E'E5AM9TD8Z@> M1I)+FB"D'@SJ1+&\&;Y#<5-<9DO8!G#UNC41 XL+;BC$DT ?@0MXJZN#,S#
MZ=ZL7_BJQ)9#;#G$>G"(@S7A$&H:7>:<;H0\H8'_03=.T[LINX@4=MO"406U MKU&0I":S0UUXG+M+;=Y)>A86XNZ*&O3?AHKL.%IM2 (7X/;33C+0: -RRAE M^ @QB1K6
B*6,9126=G4>43.POI:MN"D0B 6%%Q)\0(C'K;DS[R!:!B5!%E* MC Q$N\1O1##$]KDV,*,^=[(_E: MD9^03RV',Y.ZPJH[Z4D;5K'R*K/[HX'N#SVN)NM=MCZG6)K< 16,X?Q#\3M3
M3[&<_I>$H2'(]\IT%6<2-045(=A$10&D)WA_;$!H23STBMDH5U!Q\17_%H\] M12E8$RXZ5CF!V5P0[/]FE3*HR;!1[DT*GL118HS./=BX)5:W@(,]P\!WE M-5"2EJTPT[0'9E;8IR4.GIN)
(1:R/^36VT0L\(1]*54D]RI^\K@1I@?H=@: MF-/BSTJZ#6FYTHRP;M((&Z\Y?H7PS<#]D1HJ\L\^[;6%W(,VM0#3[F.D*M]] MT&:73FLCW$Q/<\.+IZTAXB#F+B#<>-
S#2+62@75!U663S#6*<5-PPQ,ZB_W= MN;:H01#()F"K)2\"T\W8U%T#6 X\XE;4VI!$.N3X^\)F=&9\(QUU7"Q9PU4= M>J30\[6R >;/'L%^HFB,0:+;#@3+V1]^)[C,G?
G>/L!HHSC0*Y_5OA56NU'< MB#+@N#H6,]^ E:"4J;"I*HLIU)A":ME:%SYBK4+OD&^' 'Z:-=]]4FHO>)^S MTWN!"//4)Y9DIVO]@>GFG/#5]A#$I#3*2"],U;
A774BZT;&B)V7%/$N3G^) MK1L1$SG:$88IB!!^7""'5Z3H(>C-GBE%C<^ZA@X[Z$I4?G*MT2+..+9]1S0]); MGD]XE_Q&HVB6*#;Z!_O"FO>\K*G+-1EH;-,5=OD4'P,>
<.GV!L@KPU8(S(Y(M^W//EWYC/<*BMR:QS9VU710*GHV:"191I]$UL1K_FSPM[M?E?9R5+$:VGP;2 M,=X4G(GKUS?M!;]H]3OC4MG,'6XEX&E/-#S73;KQ]97WV""BHHD[=?_-6BK]
M T=^1NK-9QMB4G:4U)A1N>:$O(6@G2$_AU=-"IC":7>X<0,X,18/I[XXT17D% MH, %#M,[?5"04L0SQRYP%G>K8E$A7=W\%7A9SHR*ZIG_N-V+RFL<[=XBI;O1
MT,^V^(.S0T$%4GVAQDHS2!%Z(Z;!9;.EMA!#2-NOE<C=B=[@]L6C8U#-"H;"(QQ' M]]!&G?USX^H%8/&;J>=GP04P&*8#= D '0S#1!?(0))5(OC'1W(M6&.1P&[(
M)O"T9\9H1NC3C\F<&V(>AT>'@Z $GHID8PP_@_'=F8EB_)E03XEU9=0"#;;\ M7U%6HQ(M!F3(/1"X5<.;26Y,&+Q,\R*)(VF10-.P?6%H%L"?KLPNS1E$'A;S
M9&*Q\"_%J0GTB0(+KAW[9GOMS 25],\JH] MXPCA%<[^IT,LC?*77\TENP\FQE"GLXWB+ T*Z/&,(^H0]G@!F^*(YB3-,#&0 M="E@0A+]%2@A1$=&XQO4-
XXK\RTN8/>04TRP]8GQX944U51&9_Y MB"HH(O4QLHD&"Q[=56R&.,WIT:KRG,Q8MS#L%&U+\%- BY0L/]G8@;@0T/L76[MF"P7G,.)42 ;_^&;^#P=/^ 7/(T. RR@R\[IK[_L-
>DLG="8H_965Q_G=[X MEAM!-QB3ZXZF*Z.@K:6O];0D1*OQDD06]BW79EPF%36YFE75HOS^'_)[BKT$ M'9[2;>?_I.?>M78T;:<$)_I4Y/L@M[A&.;>_=,S]&!3LAT PMDLO-
1MLM8:5ER M=('V_/I]+G63+!M#8VR,]KSOI+%E5=53S_W: &[P4R]6["!;[O<<9:6MAC M82%E0N,.U-M9K<$/;',,D(W& *0=]9U9B8\O9H&[W]3#E=[?@HV#\UXNTD
M@17K)SUC2^N6JP@E)\.&3-4BS!@. (;[^_L&'+MQ&]_Q_KO*?64YHSI>:EPC M002 &\6)TN[(P,]7GTWI;WD=#HIS M:Y..))HCCZYJ21SIAA_/Z$5[V[[4P]]7NA Q82"LY2&W;%6W[F?
^[3N[(FI- MH3]^#P2 S2??B:""R8T=>;=SR=G5Z?-Q=?U^+H_$2<_M_]>\W9_\Z%1>? M/IT=GUY=FR:O:R1:C6_G&\@ERDJ(F^#179/%'#62QV_(=Z),URISP2S)6P7 MR@JITG&G"
/.X=;0BEUH:51*5> WXQF(2A$.*%.)_+;YF@\7*'%,RROY]>WF M1-54!RS;>/@DB]P-6MF'7]*BWU8W#.'G_MVY7@MGZ[A%YJD^$[E7<@?>*RX;XTCV1 MR1!
-25'>=$MV5_@EG;W%WVV[W^GEIQ@:PX"V1<3 E;-B);8A#K*GHA???]_M%\"O(^I/**X'_F!\6KGP5R3>M+]\Z$_BGO@DA<^EF"\R!?@K)]L/;(M\V))LOUK$>;U5?
<581&,WB*9UNYYT&(@-'"&YN]I MF^#/9;N6W$?M*SU9SH-^5VMT?Y+>R3$X#$KVH< M-7;3TV7N)*"7SY-LL?S3]T[#E""PQ#TA8")6&6&-3R3S M1$^6ED-X;:9'I)$O"!-V>EP?
*]*O01A248.>2,WA-BZB^H]N-EC8R7^G)H%J MX^C_KH_$2=S-*6'JVC0$.(NZC4TQQ&H.U2H8[NV6,D+P*[';;(HP2!G4]WY* M?V!:$2=@M/:W
;)]/Z4I"GK2K9FH%8FCH03YI2<&P"_P'<>G%P3N/^, 4Y0* M5TJK;IS+.[_G;W)@&C-#) (2@XQQX?%-7*/=;&U[HH/9R#0+F2=< YS;NZHH M#_'"';HZJ2GGLP%>U,S#H-[1S[=Q.C[%
YWH2XSPM'8E5AZW$ AGVS&!@NCR= M;6.FWB$@94 A88 *YI$8;"<0<94?2!)X5YP8C.Y)3'[CNF>5E,.6NN2LGY/X M/N2;"$.)W:S/_\T;O'+W"&>Q:>ETEH$?&"KZB%0S65E>.*;9$,
%Z&ILN\]T M%0X@7+$H*)2[6S/QRY3UFL3!03"TF(*4T\+YNH4D]O;&Y%B=?:QI^;;DU_4A0"# MVVW,K:(D)*3&_\8:MD)6&@*'^[5P[SC[GAVJR>"[Y\1RQ9.9_*O1"K,[_N-B M6IR
9,!Z5T KA@^\L(UOPA>[=Q]'""'?Q4;$M3@)052L;O\812.!-VY_^]PA[MU[2J\..+C[-Y.KX5[MRYCT %#"KA5.!+IQ>#.&*D0WS8.+X\\L3QD?/^!W^4 MNNL:10#[Z?KB&-79?H
-SCMAT'774@73UYD*O9YAEYPX>'59?W.SIH)SE9G3 M7FOSN>2XSOYN[6KU0FO-"-QK/?#@S+1],.4W5=RQPN]8X&RM?;AIFEH #,1.
MBZ+^(RVM.!C]5"6*,2IZE,U:WH.>CHUC;^V8!FH";X4K]I287D;[MF-.,&Y39G]T BO4-DW\+EIW0BP M 96$>D.EQ5=]RCT)1B$@"M[*,8WUE@GG3%/S)R8M/=NU_.49Z+%!!I^Z;SD'
MU/L-MSO6C(QS%Q#LVTW6SHC'NL,S*$"4007U_J_9(*_5@IUH] MF/25/I-^< -$DJ6AH6W-IMV8\'>'$6]TRG)NCZD8%U&=0:W^1E$H^;_Q7,T.,_MV:3IS>D[JNC"#$\JGC0;4:/:@:Y4Y
V0N8&R%INB MEU#2:3#+18XD6%#4 HCO AIUYDA=P]Z.](V@MZYG*IOXD3HYV>(!V]_GS ML9&_3=-/@\T@->,.M2=N=$,M,6YP,A[RP_$WBQ?4Q(90 /G@GW%'J'+*%P;. MI-
>EFC,Z AI$#@]44+#7 O=039P&]+]JVXE$]VH>#=B#Q@Z@.;4/ /Y@08< MT#E2]NL5U?"D!I1*2'?C?DQXAKNXP4'DQ_Z?>=2)01\H:A>?8^Q6 H?9%%L\
MB[BO9M;X0\64D7T&W6#DFU931%R8B,N9K*!ZZ2H(U+K8+"=Q=71U>016,-5^ M#GPPO3"/FJIK\@RTGB$"YT["#0$0L,4'#N,3&^UF=H1$9&!W&TJK]+P.
M9]%Z#";$7X43$,6#>I5YP\CU/Z+6HQ[X!?@N>HZTF:AFJK(Y2&WH'%.L'R1# MM2#5'7)UY71;[%I&^-6_T'JS#M OK+U>]];H%]8D1BYS_*]K8'P)2[!TH>$
M/&ZD8Z7^/>A97K/I%A?S=L.1YN[*L&^*49@C4TOSA*QO[)$'//=2;S;37C#/ MA9?AQ[A]NV720=&U!7HQB)]LZIN:"DN-!KF->O ?Y<3"XGG2 GL#KA PTFT8 M=$'%1%?
H".NWW+8N[IUIR_;WW:I[V6'I7D99%G:R9/;@0?<=!#'(7WJW]8? MB2\?CZS">^(#3XOTTZJBM?C6?P5(%(%?V%A CM\@XK8^"!>#E4I.! 7W-;@C
M;%J@W0S;5'UTTH!KB/"QH[P79*7OS^,A=>E16@HW^Z [-,]5>_1XFT9Y,KX6 M'#KG^&3(2>]]2+@1?6G&K_I6O7K;VXW]77Q!Y=(4DU/!.!4!V7XRGS]!.]/Q
M]_Z74+@_$LRID5<7<1IW<5NZ<76-7:Q]2CR^*8BE;7>,5B=%S M]5_^@B6BO>D/<@DV5;2^;XU321K@1:+,UR\%.%PC M')*Q)X[YL&@3<"N+=Q$0.1"ZQYC;?8?
$A6^2%Q))@U'ARL<"11'=+@O&W9] M;$<)][WZ&+#9Q]=R&MU2SZS/ <:S:.1C)2K AN O&P?[)+%P03,E%^[M6SK&W")D#F$PEU"IED>3/G! M=VFUQ= DO82@?
7UT"9B"Y4@Z5DM]B0LQ'BT+**"IK7Q4 $TW3R /8D? N',J M_-0-2M=N-?43KFPJE=6=?%Y>HRUU%*D\E?I$PLXYE;*_"@?])_N67NQ3)UB M_VA,_4X4;]?HR+^5N0'&525H,_0#/9?
04%JUXO3/JFBH\7 1>=I')X0Q@_MK2HNT2W:>*SBN#3#Q!_&Q+3&.F#L%+P5XO2Z*]I0]$UEG%@DP-],2:?CWFPQ MWE?9>[PB=O#L;DF;NLX,GG;E6I508D_4BOP=M*R#E"-
W_0*&>+9G5G8?T_V] MS@8,+:O&!DAD)VBLF.Q$O-^RGB+^IZF3^K](^ZS]P)9$,_Q3/^$5:CZK$[%E2""'/5+[M.:S!3[#>WK(;_8PCL%Y'7=Q<76+/_/>+3EWL44ZNEFX+I6U1^/H5T,
(J$^Q MY5039.C1"0.>0#0EW\O3C:^G*3F]W*3A,. X))!6@G>]@0IY43Y8$QO[XE]].$?.RS!9$W@.#VVC^1,WJ#80;AG M%&)
<"R@O;>@4_U[@]S'[PIRLO+CB@)@E$W(NATIP0'HV1JBR2!H00D_U M)\>VJA3#(I-C,J.,4+Q2E:=9SBI:9F5)K._M:\>]WBLOX>%3W=T-(KO(HY"R23D_!CZT6P_,C=(LI-
/"W"Z)]+I($<>G"E/ MJBRSM=(Y2AZD8]TPJM*7M'98_;C3%Y"]C-OT>Q=KYT9VI7]PVF'T]0KU8V)) MDKG&A8 H/LLY./MP3#./@P?K-854()6P9O)**="&3%L,*7*[1+Q4IQO4=9
M5%;ZX_=#]X.12&8IE7@2L*;#3E#EK/6<_']/I$#8$H,(] W/C"*KH^-'7W5' M'C+T7EW^V=2F1;=Y@*F'D6I]VX*YTRCBSS..Z1 M2O-1NP!!M\%D*(+';38(NNO5XNH/-9O/3PU ^?
@@!,S,K(+71KORB@D*,@'_M[V-K0@]V.2VUD"/8=>R,&OO!MPN*/:$<>3Z@%6.AX&E5T?>U]CSD06=[\R M/R*/2HIM0_*@2N!&+A2_U+F6&%1U?R784ZL];TXRE#Q!HB]%V?
$V>!G5]KI MM!:$>=:GX;C8Z13=;9B=A\,P[GV,?9)M'M$P0"H;4_="'OJT]!X^>%,T.\F. M@@40%,>V/E:N,4C$YU,2_2R30['::.Y2%%ZUA'6ZOS%UF#%)Z%LK=(J%'?,1
M4E6J\I0MJ\D@0!C4"YHG*041)C^&D^XTS_G2EIO$3]6F_=XI_]((@(P=Q:RW M.# I]DI])(FA]"K]G"*3]. ^5,U%/3BZUQ]O1#2_D.VC7_H:5[$A]*S=S[8) MZ?*%E\O3\^NCF[.+\S?
5B+1@V)LCO\B>EM:,5#ER<7S3<(C=_*M;D5*&/(VZ M[+K.#_\>LR%1VGDZ):DS5].=@YZ6*)&/(?6*3]:/&YRZ,HU,G5^'LI\MC'LO MLDG'/9:8T)GD>Q"1]XG_+&U*A;4(JB'
'@W1;Z4FY7N3>M56LG\%LY6_PT(M.KM[Z?] $R@\1*;_CW?MEP#MM1\"VYD)W,NCDY.S\U_SON/UO>-K=$DL5DN<,"F-RD/7^N+741B:L>..=;.Q77.5-;[U&
[1G5_6"YW>5/3]&Z5$,+XY;_7X!M0P& M+9: EGYRMPIM59>D2MY6"RUN] MD;9WL L*P?;2Q<]]ZLV/'-NYOLIT>S4.N6K4L]_T=EK[*PB7MWHC6RL(D;=Z M%]N'>UZS-
FQ>N1Y=4]0*453SP-O=;Z\@7-[JC1SN[WK-[M)!4\=D[IFN/'& MDA5]0*\]H.LK7GM UU>\]H"NKWCM 5U?\=H#NK[BE3-E7BP04)BNN0I@JK-G MEN+P;^UYV_NU2W-U;F1[S]NO?
SM;7OM_:63R&]RE,GO*\&*M5I,DM@8'N[WLY'G?:W-O=2 M*VFK@#FMU^=734^MPS]M??]5 G5?SYN(/-:#?]#K M*UY]0-=7O/: K]]X[0%=7_': []*XI4S95XL6O E3^!]/3_!@6-?
$__.3])! ML KPJA-LEI-@L^_M-[=7$"YO]4:V][W=VIVV0A=2NYI74EF8^_YVFBUO;V]W M!4ZT.BO7"38KMO*R$VSVO8.].L%F1H+-C>P.(ECY=ESGU[QUZCSI59)=QX2S&%&M!O
=#U%:\]H.LK7GM MUU>\]H"NKWCM 5U?\S-WMVIVY4C>R M7?O#5NM"VGM>>]N><+:2:L*C6IVWVTM/ 5BIE6NW_VJMO.0DF>U=;[^U]&$ MJZDKT/45KSV@
MZRM>.5/FQ5S^O\$R,AF+ZPQN((ANZS%-;];DA^UY.ZW]%83+6[V1VD%9W\5J MWL7*J CS<[>=_^^@O?3_T]MO%R*VJT,R*S6A6R#M#>/EPV7%934?[7I8C[
MXF.>!I%,4W$B[V08CX:@5:X&+M7I,4O0F'>;WG:K[KNX.C=2:VFK.AM[RU=_).^_%/6B7MC_*_?">7S*X-_YFD6 M],)'F>CA/_M^D(@[/\PE6D;X6#KPX5?X5W <)_(XCB+9S40W
M'@[C"/8:=[^*.!"QB";<^O<^8$Q/^*OAE".NEVP[S) M!W&=^5$/?I.*CS'\[_JKX[@7] %4M,1-/]ZXCONB/WP65:JZ8FC>WX*60 \ MQ\N?_I4'V;@A/L'F CN#UQ-XZ
11D8Z'9^7W\GE3R6=(/?A5-\SI07AQ/J0# MIQCI/APFB^GG]DRPVTP-"JPNB]&?I+Q.X-4] ..PS3FL8?+]6Z+I/7G-3-O M3O_O9NOL_3T_:]V%["!N9;;4@ORQ6L-%>"8YT,WB
^8QD0I0;=159*CX# M9 B\ 4@QS9*@FP"%%_@14RY\&D3TFFX@'2+D?=M$;@?]?]'(D4-%NMG?*5#;5+/TNNTS0*HL#S=]!58BCVY_/ 20! M[G0GQ4F0=L,XS8&K
(BN\R%L:DQ@,@SL!D_X]Y_43Q>\0P>;%P^&O\OAS[\ M\TW =/G[3_#':SUED4EN-_9W\0652_\AQ<"_DU9&@H7YXF(_"&]@]D-R?$ MB+E$'K7%),YO!V#-P4\Z8.H0[C@YV8^B$@C
=R*1V(#E*=!+U4DMVIC$@2 M7S$)1BWI7+L2%LE\H$!0<^%7:9#)M/"*P/\@DGU$4%T3]-8'SYJ-W2":LO % M8%2!B1RCZI-E$I67NT#>.U;XHU$2W\&"%I<"JK/,0LF&.
,C1V:9]E\XF(B__ME7YW,.W' DPI;54%,2"G4L[0R.G 5CPC)BJW']C!3X#+OE5DAWD-]3%BA C MYW N9*7C$4]\< PT$Z5!3R;X_BC*Z3.PIK1C!(^9R-L<7@!?I-V![,4A/.O: M? PPV&A,
(LI0TWT I\Y'Z'#"+X=T->;NC7Z M)M(X#'IE4@!(5"48;&_5CT<^;=RJY-(_^N6WX>7O @$]$M ,(= \#1%OG[3_[/BA4M6=Y23:+\N?M,-BI(AM9 MD!^FL0!^=1O@S8-NE\BNQ*?
!2'$B%M?42L31%I O]DD;XA?@S2+$V9GGO(. M*T'/FD1'RDCT0[,)'(@9(7X N*3MTJ[ZB]IV^%K#6*L,D).@%P*M6R/&.(4 M[GL?2@($MV5=MMV"6RVANG'"7)O4I+'TDX;
:^<8P0"C"P;H M^'[CKX,%)8D W")]G[@9(?8D@A1?F *XD-TMCBA+V%FP)O)\V[1HEC<'= M4/H!O<47MW"JB#?RRLCJ0<[!@1(51*DYR+P<1.GYY!1N"#2\,_#_4F-;T6E.
MUCA\!=B7#913.D@]'=">0%\761WX\SX8';%!;V8+2"2(LNX.4MCA$$T)0'?\ MG4,>:B/5G(7C8\:I?B]IG_B\"N@!@)(N:ELC8!:2W>[5+OL"-T+#&DF7?]6U MO6+,.!+G?MKS_]
(_H??!DPJBGXPV5["HO)(KWMU!D#[S)EX9_L\D]1*9OTX* MG^KTZL?H,2:CB)5N"23!Y*-;,";<(C"()/D911#@1YUF*P6;\NVB_(ZW-=!$ MO9T_;QAV %&W6QZ*\NU7C#=&?==H<^&
IH!"XB@3GX#+ 'OZ-XC%K=.HMP2L M6]ULE9+A9$VFZO2C9T@ML5[-8>DLQ4&OD(DU%30,^<.Y4K0L;BX< MZW\A^7*BA(&+]V\%R!@SAX-$_WC7?@F G^?$00'8U\!BDR
+Y(*%U,06?L\=K/N?E/? MXFN'97GEYR]R>\R-;#?V7^V0],4*K1/_+NB)3T'/C_ZS_FW3:HGU[)2U[^TW METY,;W3E^A)K>;4:\NK%C*PO>0+OZ_F).![X7Q/_SD^R0; :2%0+KIKGO290
MUI>X!]"L!=?K,+3>T@CW6EH].UVUO=;R*>N-KEQ?XMI*[X.E]U)>33/K[4U4 MJ&76\X=!O.V=FMW5E_C*0;EJ,FOY*L3RFC6^4(68K5,ZTG5*K]M2K/K(<*#C M02#
[F&BDZCPNN,Y#'?;UG_$/*4C^V^T+,9ZMNHJ-%1XN@2":SG*N+Y%E;=X MXC[(!]?N8(.W4/TE5]G1NW61H\#;_SU70@D0 /6(_>T^L%5)8;BCB26_AK MU=\MCT+L)R
#*C#@C@1CT1W$,19_1G'&%7\(V$R?@-I-B2])PQ[8EMJ:[G'8 MTB'HZ>7M,735<;%9PP^[W&RG]%ZL8YNG>AG>D(_P 2Q;P;\&05KL3&*W4U%& MJ"K>BN6*[@*>"/I8:.@94
_]GA2=\:P^$>H]7*@+?YP$L/TLQFLSM7G=!-AR M$OA"IL@L@W0 G\]\;4-<.KB%YW10%6%-?2_Z7(Y$]ZSZ%^$K\=!>"<3Z1%CQ MG(6,G]6UG1,;/[0]=6$?
+&2S@:]X?"R(Z>6K!.)5*=I:I[X8.W5?C 6CVEE_M"]-V1!WV E64BOUL)A*,D29!U2! B[,.X&_;#<_=/T\E?3OU@:(8S\,?<3!G:$HA 8_8$8 M]
'Q/NKC^CP_S*7HA8'NA>"V4,0=7&SO(GVSF,60.;UD$0LPGD&7'!\5OT+ M?!L5TZ-NH/8]2H*8NC/C_][++,Y\0[2#Y_+-\MPF"#ZB%A5QV-!O/HN,\N"M MW2D-5F(3 25,\N@.) 66.!?
*GQE+J!M",!S*7@#G R4+GVV($Q:OJK=)$"LT MF[1E'"R?Q&[;=0I?1&(0]QE$.2D_\!BW(?>'\)LXT2T-JF\$M]@E?:L'HCC* MJ*U)F]L5$SD,JNPR.P#WE(JX-&$08,UXW6IDB# M;QK>?
>!*1LMP.L39UQ##V&AOVOX"T[4]Q 3G##_!GQ/',"U3:6D_4DT2:#V9 ME'5)17XKI98ZWV62%?@\52=LM8O84W$<5+GLD5YQ@7N5N6>;N-?FWE1SSPG8 M/L72FX#Q*
[#T*S?;^1MMW:LD8>O?+1]M_NFS3L#MOGM/'K\22;>WN%V;>"M M,$-3JGV!,I];JS?(]H!"3\]69=W=(BXXE#?\=;B?[N[5R.X75/46OG0&^ MY2CNK_QL+Z"N&ZFT*$V]< 6O1TF?
D-;/I9_3BVO5_&'5_)0U:=FQ[5]/E4U M+Q2M/4$WGP#R*]#-U6F_7SUO'^Y9]5S#!-;0'ZNA;\C-KZ3K7SO-3]_J_7T
M%>9N2D\O4^ES]^HNUCV@K>M'GU%A+Y_NF77V&;_7]NUT+O@4[78V-)>CO*_% M"5] A7D*MP$X@84/6(&%YY_1%*P\[#/;@P^M MH4VF!WCF4^RF.<"\'/-PS<[Z H;BA-
A;E+58>36OQV2T1V U^+QYE)!] $!S'B00+,)IZ 'CZP))O[W> MUB= KZ_B"O6)C#G=I]!@6&41]P-FB?B%_M4?% 3=T\Y)&\/-53;F7^U90:J%& M_* YA$V<<>!?-#G&QX.?
P:]P6!T93KUI#Z*;@HP0;]C5;]T9=HKA\B@[>'[6 ML7F>%BP.][Q],@D4?#"4&1D31]M."]Q^A(#IZ9\1[S*ZL&;:!+ZJBRU<\XVD MQ9.!AJ4D8_5!-NB-\'
>&H;F3%BMFCWH['<349#L/WA-)"*XF)*>_"?W M2,XD)QHM. L6#2U(CT/_'ML#.-(\L80Q8L+ M5#%-)=:0$#0S\ :&#K3"E-B MQ2#Q,Y.E/8$3UG"6%/TM %\S&AZ.\
&N,_#]\Y+2S,3;A$0U K7;12W/Y/F'S M:G0BS:+JX@I%Y%$H CH$4!P<6(E"&B@P@Q^7BN*3#!XZ=U\Q0E4QR$B M"Q\@^2HQMQ?@0F!.C%]J(3Z97Z$XCZ-1#@98%WB?
&0*V;O*C%Y/ZP.9R45?$ MN8 2T IHRD@]!(+]J&561 Y8Q M:I?$0.EQ7LS9"IE&[N+&G]:3.+/_4J/HXIM"/V]^03--:1YK;@T&?<*,.1O
M&$\=F%WD\.@.K4CIX_DZ>0H,#9A;SQ^#+29ATSP=5?+$-)"!A6<=+#U M3X.^"P>\ M8V<%@DD!+RLH=1P0P1SY-1S#?FL\:A(,6S&%'#KN15:\6C"EX< MUPNT5LS%G
J/Z*]FI#46#$BDW8)D4N@2)%H'HZG+UG4V!*)@$TWS<%*M]#Q? M3PO,82=/4NX\X+R3S7$*FOH\:X&+Y]AD M2A=C-#&@X2UE=DI[;D?+[,EW>Q'V^#76BT$WI3D8H'M'69L-
H==E#N*\Y=,O M7XX=C1WXZQP8L8P[>=L1S[TZXODR\X/'CI.2]*W[F7]KVMV X!V%_O@]L"J0 MZ?="'K_>$?S:D$?(FIY]_/QZ=7-T=FYN#K]?'1S=G%^_>O9Y;4X.C_A3TY/
MQ,71U8OF+B%D&MVCU8\V+AH#>.2 MH.Q(MC;)Z&4G X4A/X@-?U/\T.;PH+B$S01I&B=C8&[,_=9]_T@6'5K+]*A1
MZ&BHP]+&"HGBG(K&@[I+;O(%/**/Y#_Y,V8,#)P^E.;8Z>5$[JKO GE MB=WNG&X-*;C)SF;)[5$%$0 WM99"EC.R4$4407U!&=[HV37APA\.=[R]@]W& M88NFO)O;-;NU;RPC$-
SZ%]!OVGMTX3NDRW0!ZH%..5]MT"I1T%I MCFF'X\+F"=4K+P5=5.K1%+%*O_R'5N.@67TESWH5T]%Z![CF1.D];Z]I^!!6 MDM>E O=-_)
[K1;/1>_<%T9M@:A@(^SRG,D",H(.BW"/?%YUA$(<]%7[*Q)'Y MCC!HZI6D^@:"$N>]'\!:*HQMWXQ_$=+K)!3MAV16&NSN M;>]N]#8;1.$&"Z.>/8 Z*&%F$=H:G,8#HQ
M+2!E296^:5-F;(54F5GBT4$&&;Q#T93CU MX7=SZIQJHZ\]OYA[2%] M(0_I?NTA?;T*QO>Z89FWOOOY\NKL_/CL\NBSN(;+^.>O%Y\!LUZ[A[6(_XW= M()]R,/)'R.'V8'D&%Q6"--
[BLN1+K>OY667P?@_D:H7N]#L_%CK1+_*,E=WQ=R9Z])='I2P@:(X$Z'(EQ8;2 M\;3A[3G@^T/AK0FM_[2.U;%582CD YU['-LF1X@?M=W[56"LS+PL7733U3 M,JQ]8]J]2:F>7:,
<6:;94,IAA/$1%GK D>DC;""']+>BE[Z^]ZT4F&O:>I2@ MXNH1]@4C"E*)K4$8L">.ODX]\34"\P5=S#D%^Q9$X[1L!'#F$L"(G)>X>^Z MRFF*2E5;" MDY++&^(4L52+'S8%"_I#
[TB6(^;4=Z='*5'0Y,SU4"8R%O M9 LG6/5;5X[8@XDUC/#3QHC*ZBS"@@E;X97SO MU,NS\]?N4"N0\/F0#G0+%!7A7K%5 B6RTQ4YUX%P5_?$-U,^I9%)@H$I<
M=&,)5_[IL]C>V=]KK91_^-G)PN>G_KL\Q%++FCK?'Y@OB')@Y1-/[CW=(X" MI-Z$6_3(\=I9=Z;Z+[OQBE[.A<%N?NWIK2! ^R40X)IXH;ECH3]W-9O%^KDG
MMH1BH_="6%AS;).XNM6]86K\JX-$5:/#^C-O.UO?W]/.]YV%SVX==IE65<9/N M]4_>1#],X#CQR>RE#]]W*4_]7&K[4YRSJM\IKO9365 6Z2V_,38CNUC>U: M)5B8)-G,.?0.#W:7??
1U6F4IU]AHSE;].GU@759YS7)GG5=YS?>RFOI <13: MQDZM!BQ.?F!?A%9[V4=?IU66HP9L'I9]P%M!K[4YRSJM\IKO9375@*.D.P@R M'K.[L5LK 0N3'ON[^]Y.:V?
91U^G59:C!!S6L8%E7WPM;-[R*]_Y7E93"?@M M3N5H('X)@%>)C;U:"UB8^-AI>[L'LP7(:X;O0E/Q-_S_9Z6)MA:W;Y"MK_,] MK_E>5E/<_E/>!9&;EK=?2]S%I>4=>@=
[M<2M)>Z*7V3-V>M5UN!>5E/B_A8/ M(G'IH]1S=^.@%K<+$Q6MW4.OM3,[3KHV %[C:VSLSDY;K-WZ%&]T]O63X^T"Q@R [Q#NBU0#NSE&XL;^YFJPE/55X?:.C5:=
M[K[LFZ\%XUM>Y37?RXHJ+$JEV/V1V]=*/].C27E2XS(;2]485]^R!O?R5)F] MX! @SK!+QN(ZDV$81+?^LJ]X?57'EM?<;7OMP_UE'WZ=5EG&11XV]E?$!%C@
MS+:W/;GO8*XU'8"Q^^2^)[[]?_A=S_6_XDQUCI_>E9\FD-/XA-;/>K?%1-_=O-;TV%HMNMZ<,P2@."S9S'LQH M7F>N8'E>QJ],7%G?U58*S,O"Y2F-9E]Z&R!+T@#'
L?]]V(CV!0'^_O>_N[^M%+KZ+_0ZT=;V]_QKMY3C$.!S3L!6]@I^D=MN;9@!]_4C.- MFFDL@VE4MZ)<.M/8.,"::]-D@%=%:?#<[D'+.]R>AW'4=%;3V1+IK+K7V]+I M#&3SX?
X#LGE[;X;\?IQL5G2+A+M_Z!WL']2$N[JKK128ET:XU?V9EDZXNVUO M]W.. ;G?W/$.VE.MVIK.EK_;2H%Y:716W0%EZ70&=MS!=NL!X]5K-
NFV(+TE#=:..!10$]L*L^P(UV_3'V$_*3??"8]]V<]6,8GF.HKIQP[(9 MQ?:!UV]]!4:QHOBXO]NM%)B71O;5!>1+)_O6[HZWO[\SF^Y!5W]VNF^!^;Q;
M4_Y.K[928%X;Y5^7C2Z=\L$"WWL3ED&=%O0R:4&'=5I0,2WHF6AX8]KSW[&0 M6-^ZG_FW9BIN+TA'H3!^+X(H#"+Y3@0[^%"FW21X]_)/Z?7QU=GES=G%N;CX
M)*Y/CW^_,KLY.[W^^T_XPI\7.YNZDC4O;A'$BQO@2OTX#.-[Y"@,!G(2BC0? MPN7!;.14$_.8+JP; 0P&!@D1FL,28 MEA\E\5V0HK=4G\]?2N"]/7H#<.;,SS"O]
[OZ.:XE,_'P]^G/MX9A_Y]ZF&1 M!#ZC_[P?!-V!&/AW$O8]{]$/0OPE[.K;(.@$S.)Q5XF\!0"%2PEZYY""JM7 M$,AAZ^D()$RNH#_RD\S#M]T#W\3_XIO\T2@$V8ILH'A4_/)$PKY +HA?
9"03 M/P0V84Z8BL_^?GT"^NB"M*GE,&)NP9X"@22GV>#&"FEA]<4 MI&DN87--U MFZ :%&]FI>GID% 3U@Q^;#7BBA1+&3:B2,I M[N(,L3DAW&9]$_,9DFL:$0/P(<.W,%_'I^DK8-
NILTA#_&I7*^C$]P&A!C;) M#XEL):9P!?T*M!,]H59>?:T+BZ%M#$*T+]P<),^_QK>ZRX(K+HK06^%=R7RKSQ(B-L+ MX*,-\7M$2<7(E(W,>1(MD>
HK3";D?]R_)E^8Q]B*,!N!WYT"Q(EA[UY++Z M_8#(]4Z:(_H @S^!N8%@Q -7VR1$FWA/?!N!LT&$UPCWA9(7KBB'.V6HSK@Z MX&?PL@#EN,CF0V!->D]D]@39_.&%
(D[+11G"'\@F8&L]W3#!XT=9;]9YF/%& M\6\"%8G34;[W;O-'#3=U4-XB(N/418"%1OR-J[R8KQOB(D^*B%)&>GA2XO'@ MBNF">L%=T /$ .DPD!&)"5):8%$)V*FN'5?

```
I<,C&W0WR;OB@G^/O0WD+>P(4 MN?.#D-Z-Z"[A/&O!-<\BOI8[I0+Y(@P [7]*5$#1!]LLYQM+ !Q#<(247T(,HM2Q@V8$6-Z]*@%'5Z?T70HR(8# MN3K6:EL8^)T@#+)
|BVK!S0A(Q$,_9[#$!5_TK3H(5[0(4![Q$VPTB C-/3O M)".N2ZP5"$EZ)Y :_%0.1T1]J)\2:P3.9[4)]E]*UP)W;'<516QK)6[_"X2 MDTH5H'E/. Q(![P]'3C\13%/AQF23EC
%M0M'7PMO2%@$NSG60X$0J(5A')/ MCE"PP2_R4D=H2!0>P6Z[(*AI_@X66&3;!3$!(DJA'U#?,H3) ;:[CVJI5T4 MWA%R@I[L@(B(0+PS&V%]'B-H%;=V=J,LV#
98*Y.$K]).@2S76!7B/RY|$: M^*A_"P1))D6$IXZ4]"$>C@=:*T*\E@GRP*.R6W2MZ!(]+LJD7AL#^N))IK.Q MF:?8ODA+TU!B/? >KM\1/FN"#([1-
>WV#$^NTH$MKS2Q"1(RH&/[PS@'/B^I MUSC\I-7^D1[RHR@?:I7NAQ:Z2$!]"6Y!8(3*&<-QCXW_^MM!N]W\<*&_/*,O M+_%+^JKU81,?17,I(AO-T:70CHG&BJ?[6]!!2GC
MJN>SC$ V#XO!21DHCKE3^!Q6(LU2";+6KNCD8+&B60GO2)7>2!HB 1^GJ3H M#2V5,.*_"[ !F2H]W C]DA6!F9?'99$D&_&E'JNJ2/MD6TT1I_88,K&&M!:0 MO@$91[=
<:S4D7^,S%!*_"/J?3"@>(S\@5$*]Y$,)6";UKAO&*:7G\@U]U#<+ M!DH'KHJP#7 _8*]8*E$%>O0UZR^F7:VG;2)8$CY3QA$J(AZJ0^B$CI7G'E5)
M,G83GH!"H0[H^L)SA33X9X)OJSQUH>.B>-5)CZGI(F M2RI2W']!0?&FPYH[S3JL^0+JPK_8_W5%5OC.J PW10MT*HFS#$&;MJ0[L*LR
M$LRM*ARVQ#1+#FC'_[,VZN25[)'_)H[6"CGF8/^H12!FP"=2#HD)*!?INMTQ M,#84^NMVQTHUMZ,IF_,A+)RQ9=??)W50P&AI D>8'"& MU5YC/HAV\T?A=S!L0=PCP.P!XX]_611;-
HO M4E!#'0FU*_C*-K?YH:T_!E[YIPJE4*@&MH]ZI-_#*R+S)B@[VB,5L3&:GJ?^ M3D%QSSQT(1K%U;J2 Q"E/KH"E;WM.%KDJW:O#C%G6B;VN,?8SXE69ENEQW>X,-
BW\^S&".374W^75J,HHT1 M!FB0**)\V&$Z[N?X&-E>C/C1%J4JI:RE%[Q,Q81)2IGI24R2(#,(Q CAN,[@ MK'(>6%E3 IJ%EV)(B" Y!&CD-$8]?V1 M@=WMYHD*M/$GTW>$&"
(#CB$H+XFVI9$LC EL;=Y'6KIB_.!B*(0C>9YD4+) M*H3>U!EI\[Q'$6B84CY&D5#+5#J=\/)44UB)TTP0%<@3HA>X2OP).E8:XAI/ M;5=[8+-$.AGE)^ U=]$]$H;JKPKZHL0HLWG
3EU4AHTAVD7LE8W:6]G)FR6[JF>5^\RC, M7DZ$<)*$XA>J6433K'7-?95*@Y&4D/BRPKI (0.IZF M-Z9[O92Z<$7%'B?
LCYG/(&]QBQ#_0KJ'_RJ,F0@?)&8@15T">95N"MN8HU!TW&-KK)\8UX%;BFL M1'$#]DB4#@.22GV_2WJY%!M:4;_'4A'EB05)@,R)PC.C3*BH!\5(,_33>K][ M*$;-84.<^BF@1R1NZ#
(C-T+@P]Y&8[8;L!:EFR.+!A:KM%)'&=K(*FW!D8?627MR3T'4T*Y3*=/:;5"3)=/P$8)IR;PZ:JPWP)!75Z MW E">B;/<2ZA /O4)0?FC4;P:?/ -2V_=+&JWAZ:?<9N=]8]\>/J!
)ZZ14Y8TZ@:5")RQ1<@),JF(3CDV\EF>/ MD+_M:&:KCF8N.G-["/2--C%ZZ;0VF^?X@QR-_3:G4!H:%*B8)CW9J@[\SN+ MO$IOT3IHLT>AFQ>S,,_76L *6>MG6QFR-
H%3=H1'XZ>6O=P/N/P-XYA11GED MH"]'YD_7C9 6M?1')7?J-+@-97Q1(J5;'>-D4NIZEUR?;3J[V'2R0DT8V.:' MXMYU)!0=Y, $L+R0X5P*,5;Q/T^,PCQ5F]7B0G-ZV+CF].Q?
B2RK8>9;WA<6 M^\9YV'.JO'5.Y\#OD7": [STNQ)#G=1@JZ0K[6H^1,':R7MYIPH>Z"8*/R3@ MV5HG*C4C&X,+HOC&S04CJ,62B$)\&J.= MW;DYNT[;?I(3%".E,O]9VR^?
MT0VCI7BG%"7ACWNI&1?C)*8?@Y&:1JLAVOS MK,]4PD#JN72 M4/J1Z>=2)%:5MJ#7[C&QW0*N1DPFG?'$;MF':W9(EH3\-D)UK8](/I9^\A1B
M@J5WWV.J:&/8\,0Y\*Q_Q\E7<4QENI/>T]?)7?]0U=?*?H\!16Y]4V?%H27D M45-)?%3",I?([4UQ\@&LHWL&J(64-@;Z3Q:JS!?#M_6+J_**I=ZL"B'.
(NPG6;6]5W8P1!H^0!=57#5*83=6I M[+,0XE&\M(ISSLDK)_6!DFQJB+-BDJSR?)IN B:,GMW')0M:=B4GJV*$@(2* MKC=@+, CE2_9 +>0BZ%=PH4;KRAI,8 L/&WDD\ME-
2%R/S#JKL ||SY.,A*0 M='1X@D].2]Y+=O+9)CV1S+AW@B)AY!5JF3JZ]*S1I78=75J\+*1PMZH$P12* M&%5&S(;&U$H50D>V2AXY[$U'AO3X^FR2Z=.N%][
M4R6:]Z"K8CZ%6T=HIFS]'D[,G22!M5W+$7R,*A[6##2$5ABF'1X='=PO$)FF M%IH.5Y)^4VYT)KA85K/J)0!;H8VC\5'F40Y%U #!P>3*HA[ MU$>LX,.T*ES?#Y3,,1<^QSJ>/7;1*%-
I(T7;3%=Q5=SCM>HL[WA;VX<;EJZ M*"B E![']142L*BC-*<-WF.002CN?*"A04MWU,XZ8+JQI-9AN6Z.] (I\O,C[Y(0F5Q_#$'[,;?2\LK[K
MJBG$DN/$(JN333R3'Y574^VQ)A>=Q@^UAHFKLR8[=AG&1.,*;>VS FN,JHRI MU.*QYA/&';(6YFBQ'!G1X'[=_)E_<-5'5S>K-13$"=/F[/@GTL_[56I&X:AN MWZE5J\_Y+3L_%@8T?
+^26!H(859Y8#+$$Q?FIO'N.]2/TO&P$X>TLX/M#Z87 M_*,G5CQQ7\"\V+W&Q8P4_\3&*T\:(_)LE_(ZWKD$P"P6&58524OAE&8#&Y5+ MHUG4N%KCZLK@*EENI.2;?@@J6*?
#KYPWG3">7;T,^FJT"8;[\ ^=KLU-IZ=UF*!TO)0# MIMAE(A4_M X*C5O$!C8XIP"[6PK-K412W5BDV#(D13,W3F[]R/V@](RI40F#
MKZJ:%E5Q54ZJ*W\GN]F3#QU,SFR\%0;15VNGH_G*VKQJ5NP'?'I=X%'LTVL< M5<5 )8)(=;*Q6>YNPQ3?#2'),)7WY '"_PFB30[:1N.)QC*JB-$'3K;E?*%] M0%([2;#&L5C?J-
(RT0:74:^:V2D#MN2T>L&Y80O-5J,HFW:2&4.N(^%:9*FI ME#;GM/_%\2#E!;N/FJ63PT&UC49RE^-/G;6Y2LTDUK(#.WBX+2?A6)\S"C&:C,\J%NJ2)V#;
M+0T.H%K4FJ/.PU'AY9JIEH9CJ62PB;@V@]>FH#@WH!".)IZM3>7$&3&NAUQ< M'N!HY-^JH),)+> O8B,]M%L:19=;/W4?I .9SD5D<[BF&]HW?1:9AA54/J]* M'=R-X#
[GS#6K7,O3:Y5/KWMO>"KKER,7?5\-I>&Y6^E 4'FQR:BW"5C6%Z\+ MS-P:6$V#O0!S]^]T<$YH:C-3=.#RG)UA2QKD"G?P9M/#+K ]?5UPN'O@$.F(
M^]N4*0$G]^AF"RH$X\*.HZ)PAD?UIBE4'G-B4VA+A)F8L:?*-[A5X80"/U,4Z2AW MJZ1Z*MU2Y:@#6B4]45!!7>G(E9R14]1?*:MQI*.TZ6@5J$D8CF!^!)9/74X3
MK@EYN[/G"MV7@!OB2#S5"N11F,W93JH.O?=0;)_K(#5R/G2_@H&FH.,P\N:A-R2 G?6 MD;"=75TK!#V41I5B>W):I20/T6C_]4K3,VS$Q$
MTK6=KTSO%.PK$F)N9+KIE=T"U,G$/MG-4))_C>)[,(9N,>>%E(F.C"36]E%U M>'S/07PC7W<:AS^BYG?8./B1+!F;P5]H8[99*65=3RFU#P ']{&> ZM;C4LU?7KJ+8>?"E7/Y [T(3=
(MKD:?7Z94[!DO3U1/+ M;$LI::8UA"W=*&W6NGCA+A)_RH)[X(O03L1+"AIG$R,LVMUKCQN5W^O MV<;C+JL!'_%,/GBJKU3P>*[24_9NV.X8::& :IZ:*1LZJ=1*G6%PE.D]!8^(
MJ3[=/'!T?NIL]]C+9!8%_&$;L_H4&688H&2S?IC#YP9]\..#=>C,?-=QJ9S MFD.J.NZDD/F/RO:G7[X\6;).J.8<*]XP50S,W3PM&4Y]ZC1F'4[6\SX+ M,GIP3>4A*,TP4(V%R3ZI1H*&^,0F
UHWVJ=#34[Z5J8Y[PV4I]/"F4>=I*Q9:A?G>5 1M^ZCH M[@!J'R5#(*GL#SU)85Q_A<=ZH!/]?*1 '0QCZBN@4DC)FL/6W:WFH@>4]!V MWS2+KQ\D:59A]TVWD^!-
TO3F<1S=)N>2&E64OV7@4/<[G%D.S'CL%5JE&A5* MMP)SKFL]A']DL$P-JRP6IP+L>0BP4[-9X5[*(ZXAZ:E13W8^%Z5>?N6174XA MOAIPY;F4:Z2X;0M1,N1G]D50]*;E^M1G-
ZRV8-6?DAC; M\#>+GF*53(Q]/3J;QLU-?9/1%U <->KTF)CB-K8"4>D$GIL<8U$=^/HWE['0>1]7HJ[&X]R.G[=6ESV:S_MHNA \U[HI5VW3A5'Y":I+L$CE55P[UUT-=BVL(M2G1^Y-
Z]B9R^L75O@5FO7 M^GO\^E%3)]8">_^.Y?:R?RH2U!V@-5-"F[JBD(7'6ST*AGH'#S11"N!2I1Z M6W;+EW\ZO MP'JA0U_4EFF]]D/B$8(\$H^FZQP'\O>4 :8%KZS/8.J]LP&^@
M^;6\:7<,LWL.O_RN1"\3N%J[?C<7U%/,!(Q.SLUPYCM'JOJR%\M4S69+@;!Y MF.]C[D.M9WLZSW$_4^%&.33:P!K[9K+O)&30SD0?B1FNJO0C(V%1WH!*."[#
MW.=*/>HSEE%+O33OX([5[++2]Q49#I6PYFYM=\AC2VIT@<$09["D7.$^-DX> M'M9-AI!G61=W4R$K0'^$)C1_Y&3?3/15*72!";"IE\P?KG,M,Z LIEPTETG9 M?W-B>ZH\MHCB
MY0P;;QH5$_*J[M-NDS[;EYY0F=R="I]U+W%/F,X&U7T0W":$QG,1] NQ!^Q' M:#NWE&+ZTR48Z_T8E+6NP7T[4JS*:^).:G0P>K)V4X'4YX,J<1ZDKALZXSRQ MX<1MJN_@!1ABL'1-
D()WJ$+//H-1>S0>*/HDCR YV9@"D*13#&MA.DN/@OM; ML.H66;$R,;X)_IV*!L65:R?FM0ZH[=V[%B"1VGP=,!3VAC9A,2U\;69@!(CA MI5&%JH 4&U^%
<9HG5G(Y]S&7HL=AYE[E7(-IY=O%%G@?,5"Z==W%@JC4//PO MDJ<;I'YRFL6#[9Z*\%$=Y-E):6W9XBEH]QKWD)=RGR[7M<>"O>B%+Q(@=11$ MZP9@9YP)+E[39+'4=
<+9;;#CK?Q.MWE/>5C"Y Z<*2^Q$LVV,S[W1HPSU1C1 MZ"GN&^J.(,\:P]^I8_@O,&*VX 14N2R!VZ&(I8?MV3&UF\0ZF$<%B$QT:U-* MC!ZC5)(D[I21N#@1BIF5Z>1!_B4]^
S[^Z"4-XRS.?JO$P*\A@GJN/*ZE6F1XM3ZU!2"AU38KU]:N>Q\2;YIF&W M"?8S4YF9UH?ZL?=0YI]OLH!4ODSE'!O?W4J P@1;5E )D.I@JGI:E-8#.P24 MTAY@SKVIZXFD3[\N]
()\M'>ID"=863&T%DA G7N!N)#C7(+(9R5U[1KVGG[K MRE%6].CJS-%4.BK_2,%B9&!A& .S)>,_<%HVF3P(#)]1)2-C3%SA-2WYUM8" MB6YF TYW&"P6G^6I&=11ZA-9(9ZH[Y\-!R-
$?VCMBE/-=G@BV M3"UU3*41-I@4,-F.-4KSH&E]%LT]HH"0YP%52$1C-F4T5(@_D?.4CB\DPLC, UX%V4;? V4Z: ?XT M87ZNCX)Q 4*BW)].M8298G$>VWT2:DP"DY\;'QZ[@R=#1O-
'JIP"F>I$D.B/Y>(S(4D(Y?[BW40KES)]*ME?"OIMP:5R'V>Z.[@ MOO@":(+I$V-W/."IS4\J:L QS06^Q4P_[O\PZP 36UJE'G_K[#+?K5WF+Y _M4]%YH9HA8'>3(2K]O2G2U[@YG0 ;H%
(2](UV;7M\D'BR38Q]6.@V-Q%;[KD2 MI%E)6KFK54V,H+',KI/7T+WA'),SJJD HSR.?'J9DY&UL[C.0WKR?)]*E>;E MXRCO@+X0-P$>;72U [@RX]%U0@+93W@A M?&*%DE6_5#-
W:>A-R+$+"A8/@DY@?SFE_;=)$"0GG=-Y'?5 @I&GAO[H2(GR MK17ZXU0JB4Z=17'WSQ\-7OQ N6.5RW\49<'6C?]5DI%]66@H?R)#_Q[OX;-_M;^[S2!$5_GTE"? ]
<>S&P_J@E903X3Z.L2'36DVO^X/[63D%SCNF1TZ]^J.FW3UZ7*0VF=(MGJM&YV?AW*?K8X-:_NZOQ@KT7?;;=# M+?7C>\#[UBY5KP_CQ#1$=)T!*K2:.EG$E(F#1?
*18O8**W5(#YUL=B7=470^ MK7L5VWLR%H/]#A3]?KON(;IJ>!W9%@^L*(IJ3/P >%XC88V$BT+"-(V[#R*A M3J#!KJ8EEP$\X ^J'*7T+3 GL*UFE6K62_9TKH*F3NQ MGY#?
N1G*"MSRDQ)G6D16=\?KE=9XD/A9)/)/2 M\7M6*SA\MY>P@;E66RG(+XM@7A^).^E)JM/E)'TQ'7-YHHV!EE0%K,&]G:6& M<+&G\R.PYR3-O0XE)DP<[$X5H 6;L-
"+PYE75]ZTFC./")U&#-PVT)[9H88+*'"VZBP$-4O*/.?6M_>86@ D6;0\)=;IJ:_#> 4UD] %^XE1K$;5"N19$-(>.-)SYR>! MY#)UZVC7S=C<+L-J2=V,C:=>^NB<=,H;5?
L^K*+Y*P]2'1S":IOA*(S'.%R$ MVGMFF+X5J;0KBM>:C(PI4.+.4YCND]S- [2N"LF1SY\LU5Z ]3;890 #A4$* M3U#&(N(T(#K.F,<.,:N7!FF4D^DZ(+]$A MOFXQQ!
<40GRJD2_%GRA=^MY&VIW.P'HZ"&5GH0%.XD@E?'A/Z;Y), M]0H/_8 "UI@JTQTP[O>#7MX-,/[>RY&1W*MN5K@O)8<\5=YGB<#R W5N35Y>N-
P#0[Y:%4:I,V4\%-8RMD/!2BEWC*)^$* M-<)%NN&^]2@O?J3:9M)9-H[TB=-BM?KD6W6>3/FMIJNG3(UKUXQ( MQT+/="0C3M?#E(T'7S7N8W,&&COM7O=5TMM&TKH/@U"\;
M8#K?&KKQ@HS*71=4#S,^*Z')E#&1P4_AAP<^HXU*MUXW/#K\O*8]$&+)XJ5 M%WH855X 8.BQ6@[Y_JS+,M"@-&4-;4X**FR%B@L>N'F3/B.Q84BHFDUV,W4"
MG4QVHC]VD8.3?F@7<#&<"IH5=D ]2I#SFE8.!LM!E54EQA:%)[P!J!WI^ +* MOW*K8VS^H);7JHP)Z5TI5@BUE%W$":/SXZ!=11EV2I[03/"DY14&I>0-Q1U4-7B^B&CH^*]K[6
M%@IK\3Y2]Z#JY45)?Z<&1$X_9#1^_#'G8ESBR'@*L([DV&@3H%Z6+YXB6 MHCG$/[GEDK2C:*PGK]B^9*I<2O4"LREBY'$Q6?%NPP>26<[\ 0V+):4OSTMXZ^%]0-EYC-:(?
NDYL5Q];*U\3NP**A1UI\?QI&0#:,L>IG%+- MXZ8VQT/_SSA!?-(^>V0+DQ$#\O(C?AX/ MG'Q@M='MQV83TXY@D? P'E"L=5 M5CBH?AK'_W4-OW/F;*5V&JXRYJAK>(HCRGFF"0-)J)
[+2&/KCW NQ<&ZI24\+);(RB?#J%DFL17T7P&X'OIZXYQO;90Z\>PG'L M]@$(X=B1:UQW&D194==HB!OJ3,3/H[%:97*KU["V*%DNNN,:%7ON*C]FBLWE
M,_2*HA2C\BQ048.1'ZK&8TA3NND9"C:<&>FX6S A@39M(*RW\+!])2$&F_,-66_^RD%8$( VPIH(X-%I1M"E5(T,<5.+PBBUDHFLF'6!LY;^Z(&X-D>II MG;HR/ -VD%Q6#56E>UC$[
HL +?5%-1E9;2B3)='U?MW:Z I'S$@F0]EK MP[2/;%Q (2^59([0P99EADGQI"J 0[DBW2@-2% =[2O3XTAZ>3C6BH1"&92/ M%1I8R4]I^U ISYC[WM)=F,X1:X>!]H[O?/Y^=_R*N
4S__/7B,]SYM4F,7#-NHPX]Z0 A;9@3HV/^ M+^5B$>M):>@FIYJ@.T[K'XZ'5!)+ KN"FNR5>A<56R?HILBZ;30U+'&^3_/1 M*.3&X.((XZ].FU3[F&4\*X%LJQ[1YLB)7LK<.?J:M]P"]
MZ*K!+#6HY(/\ED=2M%J>:#?;.^@=]Q,3:[2CYB:\ZNN ^+MDL MZE/KP1D_YNQ7IW4*$#/* 4Q*G=A/6=W64T_XE*VFU][=]W:VVZ:>PZT4F0(.
MWL!4+EKBF2FU.R.6B2[0B.>@F'.O!5Y^K,((&M2IDE:8*U([O&+XJ3H"H^-( MI\IY/I1?.]4$*I4 MG(+$P >0DW(@@/[)'B+Z6KVF2 5C\MJ:HD6,R9$EH+1]##HC4XO\85F]X%0^;-
&M<(;[@1:1HZK9 M6I XG#<!YRG;+ME;UM(JU2)UXBR+A\]38\WJ_;5B MZ->%P*BK^U?6?K<67&$^%2"\_.%$Z7D%9!9E;5F^OU@C:6+A"RUE7GC=CR:X M\-('5@5$&ZW-
Q^/DY2_\)7=TWZQHLC*K*R"]:F:RXV$U:7QGYX MX4MZ<51<%ML\TAT#EL0UET8 K[")UQ+>N7CY] J!LL+OG([5'SI^]^LMC4+; MZL9AG+S_6[/?,/&%7';762)E
M9O(A@)K7]K)WO-W# Z_=VGU98MY>#6*N//U:W>\J$;.CD[]_)Y^"),WZZ%C^ M)8P[0*47(YQ'AHY2=(&B&/9>@G(7=W6M?:^YO5/O?UG[?PG2>9$&24]\U_^( MSQC1X)ZQ/Y;]_,O-
VGKV ,"".ZJ2 _6E&CE_5-%F41%H+C8.G P\FXGPV*/.)\UL/#.<6:#@,.)['[M^&^"T>1.)X(+E,\W/@ M#^$KF01]04V!*"SH1 1-=/=.AX/-S%*UC8$,*4\"I\#JT\#1*VW@AO@BL3@W
MM3M0BV-W!RJQKL[J,&LZY:&ZUVHX/4M%N'XA+/_DJC@ LU^+RRT>QN]_1R:W'D[OXB8B7Z2>%SS+TO,H@Z$<*7\R7;LXMS$Y84;@_F5YY^-S4WEFK 1_Z8I'9\%=MGTI]<
[_KD84@4>#]1+U?!NW#^V?XLC[BRLD^_-_E5CG%#>5N%%MP&"5?W*M8*N*<*)1ERO:A^?V&&L1#U< CH9@Q-ECA6K,L2Z^;'Z3M4[ MS,E_H!
(GG2C%T84NMO3%*7EQ9LV;>A<1V&$1=B-613)] M)>R,"MN=H7AN.I]?=1J:&"AN@WZF=^91=U*MFW'CS$ZN>\^JDABU\QG5 438 M?A>[:/3D2-*. *8LX&!(Q @Y%NLX
Q"6^A1P)7(1S MG:M_F@NFF3JXX4B:68I2=98@6*LL9<24+?C'%M&288&%MED>MD0 NNXJPE0% MRC3B-D,' \X6]9D)8+V8>9@XN^F.1<]NZ9Y0:AUZ4NTGDK>@D?,O;-O_](($"
M#"]JF"4KR#ITP!#W*6'>+TP.P_^+^>%#">ROEZ[,1*W%NE_KL5G/OR_5A8Z+ MHWRE>&SU)- I<1UKGJFFC:CXP*-4L5%\&LOKL$$.33AEN3>KXK+.25O)9+W%
MHMNJDD&,M83HI+":M\O>N3K0_0"[3IGNG_PCLHV[U")*$552(WF-Y*]ARE$G M1!T$$+PG*U%;L_@TYLGJH/VPYFC'K6@51RLX]+%23Q <_D)=LW1EH!(D5+TO MT)OG6(.\D8+
<@7?W0;\(@XQGO'[_T,05IH6:OE:!OIZX+S^:-%4*EMG,BF-% M 17^AQK):R1_!4)$-]] ,4(%[#@83)"KFIR!V,)N/,6_,9IH-]GL[&ZUG#YC MQ9:35$2/(RR I& =[+GL#-'D%N-
ZPME\;5^./+HDNCBU.\5%SIQ3[6]=%71CSJ3WM/:DZM*!; M'_N L3.Y.%]!>]VI&8W]H6VGI989^NCGJ?DP-8[6.+J*.&HUB&(@ MVVW\Z7?B.ZE#V5H! N4KJ1&Y1N15060[_H\1U1G-
4!@E;=U(H7]?)QJ_4*+Q M89UHO.@2S)GY33R%AWK+6J.2;6,U/&AGAJD<@#A >Y:;72:^-2_U;PH^V[5( MI/Q8<)>9J.JLC$D"-,Y5N&7/,[,C]KNEYDW A# S,,#@:4;^<;*XL?:IL"*^
M3>4F%C*1:!<^^L2:9AS%E.W.^U'K:=[WV5?W-559AUT]UI "WV1V[6C1U^ [(LZ$J M44"#@IE5-7>/LRQ:NL!:D<4:E@)&:'F>BI$[*OSS=WKS9/(D7-1'L#
M0,M";,C=NT:%�(.IO9%'5@Y/JCB],"QL! M>*@Y=7EF\E3Q5V83E(X:QCZE%W,*1BWW9;DCZ+@[O5$A7O:I$*BH!W@YNAC]4(*)<*43]V.T0B:'T]5S(256* MY4.1=:8F[;XASE2,6=
[!CCT]*MN(?G<$YB1VN6?5P "LZ0>9#G"K[.!)/J?% MNM9OAI4 ,"?GVJ8I*LDT-9+JE!#\2)PR535'<"5<@E"1<\!S)K#0@?E4)GHQ MH@O-]KCC*>)][5'E/4"3E:2&TYK%8
M5I5Q;GM^$MZ6G1H!49A*.N6=-G['=M-^FZNEU6!S(& ]\H?)MT(1JBBH8MGQ M5PXP[(]Y-C(2ZF32S0PS3<.1*K%*IMW#)MNCB1/86#](AJ(XC3Z*"Z60*+EC
M3MVF5ZH\;)\K#BN8H;H:'*RB4BG7--RMF+>CG#\D#E(DDODHYFL :5;MY MAYPY"SBY5\\I!K!M!)M.-9N;,SPIZ "\<3C;NM65G!.5F\X7..,)^-;;:HE&^>$.41!BY-C*&F$*GC.%X#/; 0
[.H99R2J.A)D%(%XEF(7/].. M6&&?)!G#"W$C-+!>N__Y4J6::@N 0RG6T[X+$O!*QPCZ=@ N[]%QJ=+@Z$+_M"?\^+7%%O#'CZ$4JN3_$W<=T=!/V^^/SYTA-
_^"GHN[<9\LZ3XU>LVGPO6J%ME63O?C[] MO\O3JYM5P*@GDB[BC74 D?@Q-D=P'"?RF+5BD)O=ANKL> *F/W5 V^9FCMNJ MY5J[S?TNE >?YE9R/3WY@SP4=/"94K?
+>&CEI@]&C1H;_\5/NOF0D<^/W,8# MKG15^I6J(Z;F&V .>%6#)H,$.YF@MY+L!$3DT@ [DKR84.]G,1ABF']_F_BC M ;X-]*0)H/PW_*2#%6?DU0,C C:02]6$(6;W!&B%2>3QM?'_6E#
(,)7W;+-4 M3(@EYPE]1]LC/U$BE:))M$K.%W6F6U# (^UA\7/07!/%#^@I,I+\5##VIKK$ M*+?]30CT\,<;)FVZ"S!Y?CV].A7_OOA='!^=8^#D1'RY@$_.SC]=7($@X?Y' MRZ;Z15AZ1(C]
(,0V)$6-T[ '#U%*VW!%,J8QEQA4]! //Z'3[!K=)8,9HBK_#8(.@&1@Z(Q M6VQ7^+[W&UZ,&: M*S&^\V"IXSLG!G?6 Q[K=S[3!2XVSQVLXJ/SX[.CS^+ZYNCF] M(GFNQM?"!
MA6_WG36YOO)W+OP"M50Y.3T^_?+Q],KZ:(_.3\A'6REK7@?T7LL[GWG [+-5 M2ZE[-XHX6K;O?KXZO;RXNL'F[F@\7)Z2!2&N3G\YN[XYO3H]$9>_?_Q\=BR. MCH\O?
C^_.3O_17PZN_HB-BZ/CRX^BK,3L7=P\('5]U>,6E. O_C)BI^V%CP" M]ID'I2X,'3M@4QY?G%]??#X[ 77BY./19U O3L7UKZ>GH%@<7=, @AF,K<; MIV)@>X4P<(D,,8U'111T]%K
O8O+TRN*_%P#P*_$S:^GXM^G1U?7 GGF28V: M"T'-[15"S24R1\I_+"*G*&+G\:]'Y[^<7H,4AR\NCO_YZ\7GD].KZ_\6I__[ M^]G-O\7&R>FGL^.SF\T:>5\,>1<\M?:U\-5N?
S;F'EW_*CY]OOBCYJLOAYH+ M'E7^6OAJ%&<2],[SBQM@G3<7HH"F50ZN&N>>CG-[;QGG #S'OVH>MJ-YV/:K MQJ7%(]OK0;IGFR.$*X>3+\3"#DV!:3$?*ZT+^\,5()BJM M1>
<$WPPP.^4+K#I(.2NXC+,JE7C;1=[7BJ8+M2R:*X2'2^"-I_]],R\>'JLA M<4'$DQ*<<7XX6O/TKQR3I#=.:")AMEDCZ_,CZ]OTVD/L;8T *K M+ZE7$
Z3AC\6O!E]=6[1H\>EH&M5]:;/>3$*(BYM7M!1+J>474ZE"F&%%QOX#M4RZ9A?I+HE;3Y8/JR[;_D\+: MQJS=,R5^>ML44- (9:K:P6?5,Q;::MS*"C818,=7%
MAK#2M%C]/0J,-4;;/AK"HEU_&;5ZWQEH.'7*UR]-^3H11.N#^(5]TH^Y)MV@ MIWA%$K+,I"I1W[83 "(8^4AKU!75=!-S\9IZ8,PHW6^(HY0[??9S1)[")#XT
MI\1VX7T#>D4*^Z;N/$"!]W'RE5[HCX(,=LKL"#L)>_2TZ='G_BB,TU0RQ412 M]LAF2_P@E::%$;RI#S8E?3,$KLS$U@&(.=26 NBP2KI(B%2_FF)#V:BG>L?R
MN].\@WT*,P1H+\X[&98BY@6 S=WSH"&^_";>TIW CWC*([4PT/VYN*1QB,.! M$ZXTIG+'"@ASP6WE9?=BU8.9"KAY1F,/,69HNVT.43E7?,EV5(*# 29)4W>8
M1ZHA5#9^]L+#YZ+OCS0;$IFFTE=>HYI+UUYYF;YJEHO""; R4(A6%$7_C>WB M-&8UQ$6>E)\/B"CDMQ'59V,OXJ)R9U]4N8L.M2!5Q;.D']G&A/Z4CB-N3Q)3
M%7O)CVK6<&1_N&Z(ONRA1"PW2C."W&E.QJ.'>2+W;1XJ#C/9G!*?,+7;Q[;I MN7XEG6I=:N"1?>94UOW_['UI<]M(DO9?07AZ]K4C(#4 WNY>1] Z/-RU1:VD MGM[>+Q,04131!@$.
$I6__HWLPX_34M&8[8VH6*3GAX(;UJ&EI5WH5-AD>M[*MZ3U&U" M;[J0SLU$]].$\**;*WA.)(XGVB'2+:V,(,9P0- C8X4AK7,+7X.5,-FQ#C_%K&^8"S8ENAA@#P*V+5KBAVY+J(VL#
(,H_Q!XM&5V9@ %+1+(,X1X(@6^X:LU^*+_@GK1I,$D'G\\KB?.+3JDT$.^&S89:U>)$6#AJFX S3(C"TH0/<-#'K JUK!!M((S+2].2_(PS7LXOMI'O'Z%5DU%6OT3NFSB38"I?
4QQ=5,BW ] M815YK#N5GP+!C<]1_DK-%: N7_SOJ-)[+GGDLC'#Z:+-MIV5@_>)H1Y+TNK MUYWA_3F"+?>I#/S&=.)#?*(E.V'2/*O=I_]VJ8Q,-/&D6"Y[ZR?WP-(]B]^.
M(6NL,O>Q#"HKM;J@)N5^S54C-CPM'_K(5PWL>./VGOS [?E4&$RXJ7D>5UY MP6-) ?]$LO"!RZ]7&/V]]2&M]H]P)+S #!93FL!?<"%2]N<5=5R\,&DY)"RT
M]$/[<^X\I&S@8$OX*6TQG*EZS0HU::/2XY<.]S]'/V<*_,FV.GE7)JRV$0D? MJ5DCJT4D9:HH[;'2L(LWAV58IG0 N(*?_A&$WW7MZH^M#-B']\K3S"Z+B]B)
MYI/]7ZW^SM6751FB*:T2^%LOCZ @JDW=NHM)OEH^RW_O-=>Q>EFOKXEEQ=JVDW9[S'3KY[0U%":BM!U.L!LP.0 M9-V3,F!%D>Y@27>,;%Y^66SGDK!V :*E.7UBXNO^^?
G@ZDMV;[\W5JJ9([3!UR^SIC597PI,Y6IKTVKK9 M:NS[7&3,-"QR=E]XK5B79M88P">QI,C:VX7T9C3^ZO]XZ ?^9@M%J'83;VX+PIG*]:^@=H[U6KLL 7JEU6,?N M DS_693N#L,8_-
+040C#')4O.('1%F'M!.1-4._T$2)->8A\Q%'AJ*L_^* M)*%$&HY_BPA]7E5C/38MD-MFF?5X[^=_C#-7CCEK<\QM*+A[S:;>[':D0]QA M*-FWP3A^PMQ;ASP2+Z W+! IPC("2M'>
0,5PB[.6)DM6+R#>;'SF(2"2!7I MVCVCH62V/#-7#KE"Y,4;(+>AT&XU3-UHR_>\.PQUNS\212+(:.+#8AZ>E;3> M">L4PC0^SR,7"R(!W]R[/JT# 59(R H
87G#B3M32OQNN*X0:7'I8CW,K^XC:%2< M,#=9NGP)@^@50OX5=G.]US64-B_/S)5CKQ ||7;L;2B_+;W1,O1&UY .>X>A MUE\&X1,6TYW-P]&$VM ?
0L+*/4H"YAJS4>+Q=$>C^",GQ36G1%\0HI*\%[W9 M;>JMUOJ(U:.B>'VQ9AEOQUJIB#[0-^!A*-9?@L#!)@N2@/-E49D2\,L.XD:M M@L=3$*L:YR;*Z5[[,#(+%$AE 6G!1;H2I!L'-
```

A\22*76R\O37SSXYPD6,%8) M,-*PGFGI9[<+?WHR@ES!019)7'!|7@4^3V=CUN]*7)UZLPW/.[.&$CFCDRNV MD95M*CT@&2"K@** GU]<#LX&=Q\DU0L5CNM[T(K$THF]_=?
FG=G/K%DS-O<>C<(Y M20M!RG"<)3/OMP3TTL= L?01/^-K=L1]W^FS \Z$8U=:P)QJSWK:^I'PBC;:P M>7GT0H62?*:[8*CG"H6SU33U7E-52)=DYLHAMZ:@QXL@MVD\4;NG-
TU57>%M M\OLJB$FB+2N9714#:?6,9>C-5DN"/1WCS)4+PD*1#,I87*FMLI2X;C2:>K_H&&>N7/2U7&ID)N#<-\)R,28BE6D+R2/RY9&*O#F%KF[-8(2!#$.V&
MT:R26""SI[=ZAU%^7B%5%J06ZDR\!*F;6@ :>K>YW@ @ U"E5HI7=]/Q4GN\ MI$Y^Q8'(@05_W6[<";L06H"TN0/2G -ETASEBHJ:6(9N-N3S\!JIS)6#K1!4\ JP;5Z< MI-
G3K4.O^[TW8_**<+ %Z2UEA(%ZDB' K>F8D@3U5"OW>\V6WNT>QOM,85<6 M[!;B.-Z&W0VOD:[1TYNMP_"=2/T66%?A2AFE#X,M"W6-,E:^:J\12V^TV[IA
M'49Q(X5861!;J+KQ9IN5^CM=MN\ ]AYS M7#33_"##-HHL!W'02L22R=/=J,J7(>BV,=M'(R^8]4C M[=*VYD3[:=F+N%T(W4H&H6-.
M8Q"29D<8_W].1F1Z3T*M8>H:3DFWMW1'!:/?*W?T*H=V/4D 6V-6*3963HAQ M#;08^&>,$E555VUV3;W5;$C'.4-LY(UQNMGMYM'KB@WF=G MP?ETSIH%.&3LCMQ8$MSR
8|J:??]4B8KF,!O2&R[/G$N[-"9VB4(>0YHV,% M\EV+8+7_^>X$!?U+-QI=O5-2#D)[55;':YQ/BA<2H;+@B/CC;C<[!Y(=FU M]&[;U'OM$IM.U;"4435?
S/$\X&BPH^*XI0Q7B.2F3^!)X#DDC"[^/7?CYRH4 M^Z;>;#9ULWT8*7P*KKN^("R]9<"SSVC*)6552)N*=U(S*Q(?F$%U164.K7]U MOE2+
S7NP+2X!EPZ3C"_]\A.RBD4IMN&3M8N5O9-ZRGT?6B\U=.ZM)+_UV6@2>S^TF8KF>UNO!NA6BY M]T"5R+RPM+N+_[T[&5R=7US=L9,HH^+EB?6B23.TF-
D/Y.0^)/;W$WL,HWS4 M:._)?H[>?7]]QL-'0PK;VB1$YOX;"(R195GO/MU14@!2,%N<0<'^Q.%05S8" M]/D"#'9L/R2RW'&CF6<_?P0^\ER?O*-":
IF]>;FG@4A@:/RR2C6!OXHU"NS(S;EV?#]=OAU<-Z_NT!U$O[Z!E"\U8:7VO#ZXJ9_-X / MY%5("?@]\VV/C,/*^+]2=6?7K[B)LVVKCT 3W!8>8O8_WI7?[0"SET&(MY3V M!
['#2+OP'>*L?N3L^P%97RPEA+?>$%&0$K9RR&2#067 BB+=P9+N&-F\RBO# MV@6(T*RR$CREWHFCD05UH*\E*WWW*3#V[C)8=&/84D'&QD#SC&Y.:+NAO!TJUF M0[=:Z]/?
9("PG'KTES"((FT6!F.5C"0CNQ5RL2G!KBF]JKXBVKH67]SN5[] MDH&_%&9EP6PA*7H=9K=X)[3T3K.IMYN]\^7A<8\T3%)/0]Z1SGQ,))93Q[SX M,2-^))M%0D&QO@>M2"R=M-
E;U8U;((3K/^C:_$)!F%CQ3W;F:J^&\6A';N/ MLGJ1I$'MYD^"0DF-+XP8?=_IYTC![XJ[G]9F"IZV3=WH%@MI2D".8YV<@@6 MJF>\!8);?
*GV=*L%+]5.L7C&QDAHQ99E.OG9!;">=]4RE2F3P.8]R_Z TE MK]]I&*X#A6%).-PK1-"\%L-;O$ PST+ M5)C#\ >QF/A+HCAA1#,"*H"_H-&I#1=*%Y$7BR$)0T%V83!]?);I*TW>CW=
M.+X^]UI=(\<,W4(J.(PG)!3F!$V&-(O)2?L3IWO31L\FMOI --?7 MQK8K^K '8SS8)SMTM-D\!$D+6]K]$!):#UD2N-:844PC"7!Q1Z/X(Z/1P+\$ M"M'.O\/Q)2//-
:=.7Q'61*G9^X32V^8EFZ6R&(EBJ5!V'* F5L%V%K1_!<) >. M)BNE\HD*P7V;06$Z]HA<5!PNWX,Q'2QIC2 B"AQO0-Q70@D24DR' |@O21
M'A$H/;!USWTDE5>7,8V6WNXH=5EF6"U'52%<8A-4*1&]3RT[YW>2!,_J#B3' M;<5 $*39KF)8FZV>WFL7HP!5*-(10;!0L64!+=H%&FW]&[Q,#)Q9-3+DZP% MB4,,%*,Q1BNX
Z\"/C'_>W&I)W:4UJZU6GI1KN8":VN@"-"9L'1^#ID5A&4 MBDF:';UCOL!WK8)2%8^LYI%*#T@&U40!10'E@'78*Q)K'N9328WHLK;%DD%Z MHU;"Q2$0C &*^BYV]2IEMYJF7]]I&
[#6I6@43]E]8C16(CH6(/&*O33MFYT M>GK7*F9_5PY&I9_*]82IVW:/<>9C(K&<.N&Y^^@ZQ'?7QOW39/0$_R!TN\.[3 M=4C&) R)HSF"6)(O486I2V\=\Q"H%?"7 D)-
Y#$+^>O1KNKMWLO"&!7Q[(# M!^,*G.!@"GH-&'<5#Z9,K6M-K78R%\"\@ M3UH!J)\AT5UP%?C(46% 2]]+W*5=FE]]EJ$WVJIR56W@5PC]V@[\JK"W=O1N
MIZFW+!4/<(3OWB,RQAWIS,=$8LD5PQF!I4WLD.C:O1VY(]I?P7&]>4P<&8ZO MWE=R.Y'!UFL*4/;4)',=!*Q(?K[+W.UT&
<30;QK$(B@M"@6+7QYANS*G#PH2B&'V!]B^C7GV'H:A>? M.2#F>N/SW >A0T**!]C.1X,2G)*^, F'D&'\'= .O#FS'0>^0\'Y*Z=T]<;Q M+LO7D]GI)$S7LUI7>;="2-U[H,=D!$$^J
@/HNP<+[D:+YHT0XH%/_)?4CL M[R?V&$;YJ-G>D_TO?ICI("@'*&TH,B MP?[$T5!7+L)0,@$&.]8?$A'ON-'L]__AMYKD_>4<%,_<+XK3@_(=/[ED0
M$C@LGXQB;>"/3G_]F?]&K!V'KYB7Q&+.AE>WPZ^#'_[=O;EV>P=_?0/LW6K# M2^WL'_VK+Q>WVN *?C$\^^]_#+\"=F__XV]=R^S\HEW\SV^#NS]X=-OYQ>7@
M;'#W(=G*;E9_.;S1[OYQH?UQT;^YU2Z ;\ZU\XNSBV^?+VZTAJEK](MI_;MS M_(=5[>)*(;A:3F6^[9%Q7)G^Z9-;_7*]84^W)KXW+2]O"Z@"*=XX]AY@Q;#VK'^?IN)F/U_
M,K#DRU_4]0'HRZR3KT%KBOGV+I!]E@F_E@%$BJ:,TS1-L+I59#VXN^3:=AUM MX"N]'135^J/1?#KW:.JP5I0[(.I=_'ONQL^:#%13&M1V;]NMY:NOU,.ILW8E M?
$H=LDPOUL,.=.4(K"=:6PXN&Z4UCQ<-TI?&;/W((53I&X3B0^)V-W MY"HNKC&)WW,:?Y"5R'(&UHOC^VQ[V"\:RVQH_V7["4[#7T9J)NEY\K_O!&L/RMT;2;UNA6!
MZ^WEK@T#,-.36)S)6/B:$=_U'8*)2]}7-C!V&.#Q/1+-GLT\F)62/QAK0%X2 M8OHHNX3XUB MD6"%5IG06ND!R5#W0@%% 44!1<;[;_GUU]CY]5>)G6G9#:C0K]"_2OMK]AS^
M%5FS3$.WF@W=**D5K+3 N]&VM2O4R@_+@PU)6I-T")3IGC8>_$.;:9]P=@H8-;MH(]R;(^"-O MCL6YKH.02NI7MP+;+G2+2G:KU(N[=^H=X\PJ".FP9ZY>XO3V*"%4"%.]9]X<
MK9:Q1[16%?C4Z?7T7FD []X)>HPS;PO$R]_E5]$C^PY17)%=]0/HLLYY"\HXM2@9E_+H/P#$BP_PBD3V;/U#O=EE(8Y)BY>DRVUF!R]REH
MZ_NM"!4BI,5BW;9[C#,K$M=^YNIOE$XU-THE)]DFLZ?WNLJE(.G,2O[4?N;J MY4]O]_+GS9*E9>B&4;18[9L$,@:KE%LIAD!]UV=)5V-"--='DM'YL3&50^YC
MS7X(">WA)PFZI>6KNFWW&&=6)*][S(K$M9]9D;CV,U>NXS:LG(Z;T90N"8&G M<:HFG8.6U!=*DB1O;JNM-Y595Y:9E3R]_=RJ<3(85EZHUN,*I: 9L3B:V!%Q--
L"&&]#,_#_XJTF1W&:.J(2!Q[M*M1@-[E$3:Q(:G5+&X*8DHW5#,K$A_)S#NX*-J[ORB],$UDDI^Q-L0+BN*IFT.)E2.= M>0=BI;LSL;*%2IKE.0UUKI5P\8.$(SKO&K
;#&>X]D@2HA\]BRSDD M[P,0!!F.,\]H3HS]/_T_60V]V9(OY.A(9ZX#<=^S#^LKT1P4-:4%9 MM^T>X\R*Q+6?N?]KI5'UU5)-Y(-NI+KJJI%C9B6':C]S]7*H59$<>KN$,55A
MA0U,&]EYJ6#4^-T.0]N/E55#"<[:SZQ(7/N9%8EK/[,B<>UGKMX)U^HN=+,3 M"E).R17*D13O[$R,86M+3CD%+R5!ZCES]1*D;50A0>21#8?CL&]>J<1!;^I=LZ,;/=7D29*9E1R]
M_'/\/88^*-@2K[" ^351]L;$MNN3YP+,_1=_R':4IA+ M6SLC)&%0! T1Q&/@/GS[;'E:>B#0[MUL[)B'*QABYS_GOO.5W#(T]_K&3\OCAJ.4,U%AF*!46P^]5Y?NI'PW"%P1?(M5_AGO;-
;J2H*QAD8MPHP1CQ. L\A873Q[ID;/\,UX!Y\%'!H!Z0&=<)0,4K>-M0^%>X;X$]R<*!0H%*Z1?>X_2 M[SHD8Q*&Q%DJ /B8>#8T62E[#M1DD]A_C68[^P1\Y5$WW3;>J-CZ;W.^O ;
MQ0I'R HKK"+=/?)"14:]7D\WS:YN&LJ]5Q/\"JO0"ASW=H_CS4N?6GJGV=1, M5EG*R()![$/&%K9K*V$F9DE=!K(RD_+N*; HH"B@** HH"B@** HH"B@** H
MH"B@'#10#B>=M8/5$$K1=!EPN?1M7"T\(0%X71X\!HLV]_ MS4A628O8LW6]7=0A3T*T3)=)Y;NMJK%;40A)MZMW.RW=Z!8[&;_",W\0@23U M!F'
[(@!NC#!+;QDF_"G&*&T38(=3F@88.0SP!!Z)9]]F'LQ*21F,-2 5"2.B MC=B]Y/[%?O/^*HB)9GV0!-0U,JIN(:ZPVUDH79U0MY]=2SB^8:0]RU%V_Z:I M3(@6W)6LZDW6R\H>*V""0\?
TNOOYZY\^NOFEK$2VY A7Z%_A7:7\ .:?PKLEZ9!KQ9&GK#Z"DM ML/:H;>P*M?+#\F!CI52HU-9-PTOYI7F@58N."@9U!F"[6%0_EZ;:'\/Q$(%H*,ZQ<.GWW))4M*>8V-
)LK.;/$>%A3]CL%L! M"O==)>>H('+XX%SQ/.Y5@,YJZ]8T>FW5=UU:1#4,8WN(VE8%F>Y+_+TU"A9B M[;A=*F3'(]1&H([(@L##Q_YRZ)=TXF9VD\L@/_2[#]RYY.I-[L]O6.4!6[N
MQ4+'.'/UJ"SIPIU#Y=[SQH%@[<$A#G&F557U-K/K$A<^YFKOU)*&G!OXTJI MQ*QAZ=VNH7<;Q5>C!*0ZQIF5!*K]S-5+H!+,_@82;#/9TNO*9S&5,=:CW%@Q M!&*
[/LM9&A.BN3X2C7]%ACJ7A,"5G)+F M'"C3%X21P+31UMN6>DE*,G/E.#6--^%T[\8.!5 Y9E9:;.UG5B2N_J;>4]X.N8'J$K#>$+"-V[\;.A M['.2S*QTT-
K/K$A<^YFKOUY*]@.V?;U48O1HZ9UF1V^T5+]F)#,K:53]F2N7 M1M,* /N-I-%F_G B0)BI8Q1,9\2/6" (^8'_)I(N\XL9159ZBQ# MB0M&" EL&[0V3E,^/CO2F:M'9O-%R-
RW3<-2;C5)9E8:9NUG5B2N_/X<"(V MT!*%%4PO/..&A"Y\N:\E]<)(T9N4 !$\)Q^$!"26 N+8/5;;O'.+,B<>UGKOR: M;.3S?20'8Z9B.WG"S(,_6]4NK[17KF^NN.K3)8-
O=.U=+.GDGXDF;EZM%IO M06MES9-?K@ V5(EM66:N'J2-'8*T&H-(1^\VVWK/*G8=E(" QSBS4O5JW/U MM4,;K>H%T^8U15'V='2K)6%N>E0'PXA?$03?
Q*;"W/CP]"99!D;/D+"D1M1 M4TPP0]I$DC#1X,/O:F:M' M:??5*-U[B(G2O<8.4L5XMC;;!"&C<0$'_6Q+("CZS+.>5Q@*O MI"EAI2;$NR##3A(8(RS3TKM-%>8IR\&Z MW6"
<5%U9)F35LT8>N"VZ$G8@%[<839/%FH*9>CVKF16)CW7FZG7HWL[NBEHT M>C^,P(ZE-A75U5:)T".;69&X]C-7?DNV%DIGE=V,V^A5O>4,FF9;;QD]_$62 MF:M'>.5*-W_6_^3?
$7NCW3FZM'9W TZ*TF9:;:;>]^GP"K)S$JG]_W,U4K!TS.;A:&*S?!8 %8DC_%=]&CF'KJN>)+BO,\>O MZK9Q$8DT/N'J^KRO>OQ>N^ TQ4955)9E;* M MZUG5B2N_T9]KIM*C&6-
'H]O=>3KQCBD:#5V)YS> MK/ :XPS*Q+7 M?F9%XMK/K$A<^YFK5WKS'L+?F3;4%]J03$]N4^]U.WJS+9_V>Z0S*_E3^YFK MES_=+$T]_YZ[\;/FN3X-2QB%!&X%28!=9Y;*
MNW0SA+DD9.A?4*I\!:(,QV>4)!)$'5@]4[=;/>GX[TAGKARC'?.5&-UWI(&E ML"G)S$KKK/W,BL2UG[GZ&Z:QFQNF$E-'"Z,+.JIZDB0S*WE4^YFKET>M2N71 M6R5-
6P44;#L5(YX0)%JF"_>/,5 =1]KGLI+6[4D,S]V$9&N_<%NC%"U&S(]> M,-1|+\G,U<.TI+/W.ICNVP)BJJ*SDLRLU-':SZQ(7/N9JZ*1VC5V=LM4VV2D
MH;=*;A]5)E4)$S7SSH2)5;4PV8:8*+%D[*[+R';M"RTD=5K 854#4V5?>+VD MNQQ>W9W<#O[OX]-&9]7H#R[[WP9?__BH+O??!E\)0C@P>&1\F]"5?GGK,J.7)!
[O]BO]3@SG)PPF6^D;"!Q)J,=Q\ M$;] 1T&D+)?*1U/_F16):S^S(G'M9U8DKOW,E8=_=O.Y $PINDMUHC-4B:2P M"'RRC*[>L%3HIR0S*^E3^YFKESZ=+4J?NLF5PRFX'L_%$P)5_A
?)]0]4-B6W7)\Z% M'?JN_Q\M*V:EI?TAJEK>.3I;Y20WQ='+6>HQB)#L5AX%K>8 MYZ=^:!Q771#%T(UV5V]V.FLMA$I9>2F.RU%2T4(%^_^4L+U<>&\5\(J G02> M0*
(5>."^\2;.Z"A7 X_!CTP1!IX"QD->P",XRHY MI:QPN6$H#E&2_E7(;VXLZ;<>8-70.ZV6;AGK2RPK)"M9_P;$M_9%M7H MK&\XJUA$I<@;6*2S1Q:HEN4V-.;75-O-
1N*9Q3/5&*$ZNZ1::HRHHHMW6AT M02/KRLXV$@VU66ZDXN/]WGV]W;/QF_M_Z\UF4S?;TC-G&DSW["='LT2B8SFS_&>@-!QC#,/"PU6R %7SR(;0] M;6;',1;GBB,<-
#N+O[W[F1P=7YQ=<=.HHR6ER?-%TV: MH<7,?B G]R&QOY_88QCEHV9]3_9S].[3 NA7C09T_M76)B%R^-] THPLRWKW MZ8Z2 O!RAD*# L+^1$&Q0UX]!4EUS 10\P48[-
A^2,2^XT8SSW]^"-R$W0/? M46$]&]=7B7L6A%ART">C6 /A?%]X6G#L3U6OGTUY-KRZ'7X=G/?O+LZUVSOX MZQL [U8;7FIG_=M_:)=?A[_?EMU]$O#X8FV%]GB^T@?3KJVV$X)
M+%G!SFFVK%PLNSCS:PSS/]TH9_PEE]#ZZ!;6=G( ]@RXWL]9OK);Q'%CX@U! M^%8&$]:6,-'6C4Y/]UK%F]7:-C$A8RA^4>#U';0"4I>"%@=:2(((]40]M=UFSG
M@(3AOC352QK%1[31!#Y#)*O#5TO^*<3,;Q)D8FXOV)U4N<*]6]V.WC/7IV,= M%0+]C+U"D/BKL+=%]=VTVGK3E.^U)+4"VZ!+_FP[<);WL5)==\4V#2-7:Q@(M<
[GORLIV>KJ;:NL<>?>#_X89ZX>;.9KP;9-LT+;U#OF^F(<4HOE?:G29Q-X M^!!T1#W:WIRF00 5GNS0T6;$$!3LB&CV0TAHJHPD<*X$(UDY1F+4&?C_1-H, MQY>;,M>
<,'U!E\I+ONL-T])-I73+,G/U.&QL#8=K)?U?) P<.Y]LA."=3 M6NL6XIWFTV]8,0DWL3(>[Y:'RLL]?0:.<9-)K6KK14-);DIFK1UZO MQ-[+D;=5,S?HY;HK:\#((]7PSNCF6S:+?+$Q
LS7(IME(-O4^Y %2Q4 W &H MMY]'D>_ NSPTLF<6[(5XRA'&19)HZ-"44?#\0H_3R7!LPV]TRDK';%-JGQ0 MP%D+G.6X*<99OQ(WU2FZ55+@K6KLEB7AN?
OH.L1WRM13!>770MDHA/GPXZV\ MNURCW=7;O3(?R>'1L]X8*:00K,;($4BW?=E@KP+_A.8$N-R?J=[H.WLI%0K4 M#N,)";&L&!!D5]ZR=D>WVBWI'DE'.G/UH"M$H[T4=%M\F]>-
AFXVY,;)'819 M=3"=V6Z()F]\M;M)]&#) UZQ4!4LU"QHN"E)BN& MZ*8G#VFJY#86IJC!5B AY.Z:VF=;0T9N=HL5^?Q5<]F6' MO0X)]J.Z)"XJI?P&:9K31/ SQM;_>]
[MBE4((2Y%5.+VXP2RB1K0=Y)\UFWJC MI43P@>*]8/#? %=;36+0FR4),=31DL(X1M<%%I5YQ$WI^JT:!;\Q$/R)._Q M9TDP>_CAO1F,5 MM1
;H!9TY3A'X3FG9@X9O8S;9]"FK<]&H5SDJKCDN"\SAQ6")TMT9'-R6LH"*D,U<.SE;1Y;ME<&Y1G6^U+-#GY0/G M03P!SGG?;BTDC\2?2V;M7M_B<]],MX7>&.NYL>CW+G"CH.,-
(^,N0B\ZK?7U M!6T7HSZF O&,@+[<(M0]!T&]#0Z##)P?G_%M$\%#H1'7\FKYA"(-=5L<7T03E5*FEX MHY[A6D]"*O-*)HKUU'4-=5)MA,7M06X,Q MJIP1Z*4A*_9%X]GB0+-
'_YZ[(=&N0V%;/2=^;'LRG+/_@-[&"Z(0<41S@?I(MDF M?1T&<#LXD3:&SZXHV:AXJ H>:A?"?P0]D#FP.MJPS,)_*$':RFNB=W7#4!TN M)))FY>Q@5XEW> #\EO_>I8HLI-
J)F$GOFQK:GQ/>NM.IV(# MJ_[564;3E%;15#"M[TKDLGB?9F"05=5)OE @<<YV5H2IKL;=%AU1#;W5;4L:IR*A'EH0,<(\B M]NA5D,U!<)LQ6RU#*R,&2@YOUL6RX?I
1"KDK[@VK0 (BSL;0_T(CU(YVY M>O2UMXF^2CSQH)UW.]!(!\M"5^8B$+@S3UV9)A0DE\'?#D,U"&8W4E@3R=6:VE1Y/RD=#1HL+3]TW%A@Z4+XZTIDKQUUW
M=6+^BW&W50.\>>@6G;VI^!?C,1G1=GM3$CZ0,.F^%V/]*':42II7[\;JFKF7 M-"/+WN[A"[KB-%<%]X]$M;4QJI3>Q4^]^X8D->% M)C_9(9
KCO#\);:S'U6FTG+>6U6P(*7KU7/5)>D(L;M"2EZ;M\ MWJWZ;4O=MM(FU%5Y393D7E_?#/\Y.+\XUS[_H16R8E3^M13"NHM7B8FO&I-O6&L;]\M Z;? M^E*I)W=)PT3U3+,
[TIF/B<0'H-+^HW_UY0)K":%R*ZGN*A]*MW!I%X)+\.;.& M/Q?_GKN/MHD_MD!L[)LPT67VN#PRA6T:Q,HL$U#&E^"=$F10)$;U.5M9IZH[E>D97ZDMEY
MX1!]_^G?:9\OO@RNKM!4,KS4[OYQH?UQT;^1]+Y1STK*X6PEXWX.<^>_6@X MW@@)+]MJEA8%E?%!J8,L"[%XAKF;[P#8W+&UAZEUC?3BO#+B6^XTCKI^+J_/#
MNW@:@'XGF-]IY&V.E9]>QVR%Z;;#;86R]OGMLWK$I@]O=$]-BQ8QW -=9'4 M!ZB%\@:UT7?V 5-E2Y?P[P5^W[1]CS,=$8KGUS-O?KJ^_7GR[N+KK?]7.![=G
M7X>WO]UN_Z#%$Z+-J,F=ACR[H+]&H-K*<*(;)CZL>UQL\PE1B.4<\'.\ MAJ.^(M5[W;IZIR5?@I94,\N*G4)HXDNPLT7_5AL>EXV6?/Y:&16_HD"EZ9BT M<
=A$M0>_7ON1K2;%B:4))GXVCGQ8]M3S/$]YLA?OZ&':/\!G?1F$_?2D,Q4/ MV%9%+7"AIQ%%S]*E6]MT]!MB!^1]GZ>3Z6!@=-]E]8&5USR*B[I
MKN"2;!FR79;^;^F==DMOM^2+QI%]9EDAU=L6I+99VD*5KWOM*HO_JYVIF"B M.I0_-:M"]%'Z3@+/ ;)*RBC2F,(V9B[+*$2W)#11-4D/8,;+X=7=R>W@_RX^ M:G1]C?
[@LO]M\/6/C]KBY-JW_LV7P=5'U(9^T4IP\M->,%B(^7@Q!K>:>];I M-?6.(5\5="K4?X[O_^<9_\;K;?L(^;>Q>[X^9?<]-N>9$302(5G1*:]B9$ MLT>C8#]S_6,CJ'DU(1! #-
,+/CE%S9OF*\$H MAA_0-/A??X;A*UQ"Z3E1FHB)[H,0]BX*"IC51X/Z62@, M'DF'\= -W#6S M'8Q6IWC\E1.\]#9_E^7,P>G$J;K6:T*Y*[[A4B9>PITA$P4I79W;]W)X.K
M\XNK.W829;2\/&F!-(,+6;V SFY#XG]_<0>PR@?->M[LI^C=Y]>HLKPT8#. MO]K:)$1V_AM(B)%E6>\^W5%2 %[.4%I00-B?*"CJQDSI).*M_"M@SA>HL&/I M(9'6CAO-
//OY(["5Y_]@';/PI?SV[A-5FYD"EN&MRX2W;C.\A1-\RCNC=W)V M3")?S:.I= M]>^XXW]X?7%#G?VW>SC?ZB9QSX*0 +)\K&8W\$>GNO8>O8?_\;>N91F_G#'Q M3_+_.6#KMG:.?"L)
[P%X)NS@%%1UURX&0#;P=PYN;^Q?!T1W,]=E[U3,@ MQTKT6ZX/#_8^&?K'_JD;9EIH;)K%/MV\7-EXL;K7]UKMU"%%[SUKPY,KSN\CUW"M\!G9 >VW&3
RC@0R@'+RBH'S$H9]/I4P^+N,V#$[OT2@ M?.$C9HO,3'4'$!BI[$&!0 MCX,."!!0]2&!V&"6$H6#D(56' "_;#:N([2].8W68,-0')A&.OCBJ-GZ=2M'.JT# MS]PMPQ!>./ ZF?NQ<-
$BID."YD8"?^=E)$"&?CQT:"<&RCR_G=Z>.E_Z_6M MK^\PN$3:E R'(H1-CQ B',"_#:&BPHGA,DR&*>82 O!W%RQR$I4Q8M?IU_ M+Z3K3U]+(0%LX[S;.XPC^"FTOIT\?
S[UGG'FFQNN13^G*.>[(+DY,DNATW MFUUF-,=1&1?@5/AIK&X+>BN)(R%#!.1UZ,*@]_T]/.G?JK=E7Z5/B+IFQ!6 M$VMP[#$PXPBV/@]BF,LV/] >@L!Y0
M_MS9M5PZQND'>2(=*^>0QGZCN4>%24Y.B:M=]2/(R0%3S^9>Z3"N6\SXR] M%,&Y+S%;F*VM1MAG0(H)B.03 !Z]5]-8>0T!?*!P8(+[B[9M" 6 M(QB1KEH(8)#A$^#.;
M.!=H1GHD<%MB>(X8""2VAY=.<:/ BX!(T-Y.@.-Q7]DKA%_@]81FXGOA=!$9 MQ2MTV761NR[3R!.Z6W%MHAIMP_\0RK#X-Q#+C>K!&G!V$9Y=#N#9K@E(L*3>
M:TJ,)0!YSX\R_34OO)XS$\ M_03^)!EV 07Y+2#=TJ67\E_">1%5PT@X%4P$9\(/8@+RE$(.6)"P&N54FB*7 M43S#O'.0&_G)W2G V 7L Q>LY1\0_&@4TAZ8OLEGX5]8%
H9Z(I?.8OG?:H5 M2)'9"">2<*ZV?1\2/$]JN\?CC6W1UBU<="7_8=9K@V*<2\(<.*<1+66G(-J@\: MR4ZKQ<9>C!=';DYO*W/ZRRQ'N*_0UC_NW1;?
6(C\&DV(,_=H$^%T"\Q'%V)U7%3$^,Z MF9'9DT?&\0H9PARQ)_BIC_8\#L0/J!>;_82[O]TW29E*HP9V"9WIO::I5%,Y9E:J::4BDHG!&>91B&+20A_^)!;+@CSA3FHQ&,D$#)IMR*/ M-
F;OR)=&>*0S'Z?(>IU66$%8'2@<3Z$;$R4+=R8+=]T[X# GV(0N;AFZI^H*R MS'R<@O#UNM_6!>%M3B'4XM#V(^Z%ID&Y/%M0$I@EE818^S@FQ)+; M0K><,+L5FI9RY<@S\W'*3
F4QS4R4V3',^!)& Y?)@NE9R=0IDH)KMNY_=_MDE%\%WRS?<>.@_Y]>?W8<<=346R_0465PI2I,*X>ZK [U.UHS)!>YQ+.%R@(_,R6[,;DQ MG\(M%^"EP?
4V17*QWR/+_<2*$4E.028>E(EK++N0UBC>L;IK=J[6;O:4]UV2 MF97"NR=KPEFNO*_YX4:TKDTA:)0'R6B\A(82LM7@=WF ;*>Q$-2T2L3N7<*F M(;/+16TA9/30PT,/&'?+8=?
>R>6>CE3S^_W@K,TY4TFN]%/N7D#37F96$4X]QQ;F:;A1]"AU8]IX4 (RQ"F'T \6_2TL]QL_8>R_&.W/B#!-7'>DN]C]V(XP*U
M7NQP.#YC^QOXV6YS%W17M.*=]D>FZE3MLTY5GQ:H/KSR5'*:=\[L:**=,'._ ML&<4:^^Q9CS(N32&,/H@E[XD>5?69K=34,SAE"^2FO]1/SZSPQ ;N_T3VT:L
MTF;>W+*XRPXD;I'<(M1H6R4;9@LIP&81/=NAHU\+BF=39EXM5CNIIL=OW MUNT6S)UD-*=MZ_CU'R9$%E\.V;6=+26^V>WC6+X6&5%T\YM&OI2TA;3X0!
M+,51Z3_57UGY-\+YG*_^/OS#&P:T_V&8?0L.0QYH>6V'\?9'&2B'U?.$V] MV6CHQO'U$M\Z.[&Z8*S]3ZXO$KW6.!BP_P]V)G,=25"0[K LB_;*>2:@37XE
M<&\AYNY22OXCZ>ET!B3=+6>]FVR!]2Y8'PEX4)4WG2B^MEC7SD7&/#2>W.;; M;!?FYUZA7ZZ@5Q\]Q46T"0GRTW#IF_S;CIK'$9OP[W\7OA/;D
M8AL>P[SSAKQL2.S&*\56.5R:A=FTW]0YVEV539I-JZN%%=)4QL!?%GMTXK: MFU/[-@F=[P0$/#R.9:7SH:G)F7),<3X_"RG'/_E[@(!#1&>49^FX(=%T$WN+I\]\DZE1!SAV;)%,5K\,$SH,V%
U41>P=L M5TS1K5KBA\"859 W=M"R]83:D8T2I9I95^#=V)PWQ-Z*2\ T3R4L MVWEHVCZGCZ3<4R>Y7VS.M2.YOX5]X8;2\PJ7U!>34RH5]=L2[RUIE?QUWI6? M%
[I^]]>!8!04SEL8PAT#]ORX/QIA#*_K/UP'GCL"<;.IBT#C.R=./^:]SAOM MWMBZK_0:$P;!OJEV^]LW^/P?VO!2NQU\N1I<#L[Z5W=;_^QL^-O5W>#]BW8]
M_#HX&US_F'JMJ$U]L6#7-5T%7'%7_DVIZ6Y*E$&D@WK-&"M*.2>TWD'[4%PD? MB30G\#P[9'Y'UQ]Y?M)@)Q]28^7WD.]X=-@/K MS*T)6@-Z/T&HLRJFXQ@BC7CN%ˏ;?
B'.]P3:>M8G]2+1]0GQ (#D$?L,A'@G%2@LX"%G>@:T#*%?NJE1EDA^Y;D,/2XC(;])1UT?5S,!0=S"9T0#\-Z M4/(2:UM2T -G>XP39K07@T9\!XAT3D;TT:,U3%U#4;#G*,6N0]Z[8LS!SIY
M&%@/9_73\E80A4BXH?CVP =DD:\PO,L%TYLB3-/R8::A6YVVWC:LPK/L5!N M7N X_(K,;GZ"R*1*PWPZ9X*)^0R<&'4Y5,0?J?(M69^PX M=K'VEMYH_1>MU5"VKL2]I-
_^YR:DZZSNT\&%HNR!H!.)0]'#HB%D1 M@HNCX10_R\7YX81QW.<'Q>7",6%V2.\R5S43X%TXWD,=QC]%]Z%2NA ;#ZK M& H)2:]/^B4V++] X'M3^QGO1A#\FOUHNQZ-
L$/EF\8C1C[.;S#L+GA11Y M77-!4,>HZE,&]-!2P]\+<#] !@Q@BHNP8XFG09).TXPX *CM7"FNJXES M:NU@"[+]C68@_@/H)MWGL\Z]=XCX /#T2-@*2@1Y]!-NW
M.68X34ZU;^F:Z8>E>R@]2(2<#N[Q/7(IGMPB/$A0D32#ZZ0@L$R."V M^6HIS.#!%&)"0[H&]D"E'\QHC^6S"\S!:P[!Y%--=!ZRDZ$@AOT2^O#*[NZU MZBE
&IYB+C[F0/(X9(;7;>QT/@L*"Q4&.7SR)9LKK3O/KI6]9!_+-?9YHAX#]QI,8CX(9O MB4(0#;GTT2QT_Q0Z#"]$2Y6>\IM"$R!$]9_MVL7D<)-*7R!.D^DT4V2"

MHDDP]YRTE":5V^S43"[X9+IBC,+ MW];EK<00/+9ZUFA4Z9N8$N*1$@*D R]2/N4&"MD9^C:XL*4XO]=L1=Q'QF81 M0>']<^:!,]JVR_B/YYP#IKU$;[(I#!@'0^"]G'D-AHV?
|!4'5]!W& AE/VAP M,YISP._;:7KH&HH([3WY 1HO7>&'4ZU_>Z9U+0-.%'T,;C3!36CC=',3%T1! M.)H\L^W0 OS NG_Q@CNN/YO#9/.(;8S/EAF R:ATE ?WD7]U EP/TXHAJ? $ M!J>""4;
[]SS O^A"N3D05$'"]\]JC[HHA=%KQ9^1>)19Z?+>P^M2,[.G\"&Q MXZ&1KS!_<(\="*F8X7OC@S06!A%VPEVF;E29+LH.ZD0;%@Z $CXD8P_-EWFR
MH.:2ZI)O(Y*=F)Y#,@M"^F1%I (X\X/A9,S."A,QFT/.UCP6MX_@]I2% GBA MA;1^TQP3G%WDAC':LH@_8E?<8^#-IR1K3L(MXEI'.3<-X6P;,"/:?W4_"=#VK@U16Y<[R8[0+N[^-^[
MD\'5^<75'3N)LE#]RY/.BR;-T&(&ZN#)/:A:WT_L,0#\$R8$13>)_LY>O?I)7$V M?#0R_?2KK4U"O+/^%@/0+,MQ"_F./:[&:*F.V0UMPV#XX>7^W5W=VUF?.;VY ML]
[3DNO4&34]MOENQ7=W<.$R"66!A/]?G BB36-=>)G!N[=Z+]5G(!X]EP<2\,#' PL4>87<*GCVUZ/MQ:]+SJ..\)M86P MNYQY):-D*C21X#L#U1G^L,96CJ&3W
;3P"$>A02C+RHY_&X(F1_4QZ??"7^H MPSC,71AXP4/RX&&N/0:DPIOT'I42^$.?F]0YF"I3=2!VUM8UCUV/ZI(9C3.C M9D49>Q\Z;P+_S[G/5-\DI39# .%- !RP=&WN5^ [2]B.S\
M!0.SV1@]#SA2B/;.,%$@2EW=LQD\C2@3 MH-N-KHHIN072Q;"W/8[Y$ 0.&F!T#E# I.T_8.N&[,)!R9G!WIAT03OEC+X0 M<]+(\T(7]*@"#47-_)/.I=(*@;LD%@2!PHM1$L'
-0DXZ&@Z1?HW;/4?#@ MHR>[%DCO1VBG$Z$$&9I>]F_;P_HZP**%]T8!#5MYLBDSE4,,F".H"/70!.@YY#_)V\3Q5$30!#7Y\]?M?1!\%P?"=I?M%E>^
M0O;>*+C2Z!+@'Y..!QX&/ZC\I2]%./3,R3MSPDUE+G9DAA?+"2Y, P&"1O=L M)-]^XO,]MT+1^G@2V9PZ^3Y)L+K#".H2\!8V4A@#K2+ FLP5K]%#'=2]$*_
MS&I@"&97!&H<%3<)BT]D 5H#!%)"U3F M^0U;@.#%QS]W:WO,I Y[.]PC7<3!?9'\WGG-7UN?.9_16/>V-YU=D_->L/P M *M+@HUC/.!)&OT$EQVWX<-
Z0MP_%77S&;+=3U:+AH@7Y0-*2_(#_>6$^@7Q MY^CZ9AI[-!]-4K&#O)ZZ*>C=P[\><$L6?CO*A(]%;O2=2EMZ(+ G9]O-8HA?!(SM'%-YY[FOBX/*+!+"2?ICN)[D+;(7W?&:):
M[!>_C[9Y&40BBV*3S'Y(J%8Z1>O6\IRB;\G/B<';54@_<)L^"*:(5D MO55. U+-UHES2B7!TGU>IM<0O69EMHMTI3XE[P MC@%FFA%]E/2>ZZVG7&?-
&1?"G$%++IDCY3K)R^9\O8NEZ M:CWB0;P8N8)U@X4\3+-3L@8A)MLG2=U26O+R%)\ \"F77W%H2)]B2Y#'"Z=Q MRQECP#RYG#"N"-
TS)Q[\@MM=-8QE83=D(NWXY>915S3W/7+#!L.S\X"LV1SC MVMBE2>LB9RQE[Y>%_?>,?&'E"S'MI8NOH:\8 S!(;')]G/8WNIZO[IB\E-#_ MX@C"-EYTE0ER2K(B3R(R^NC,0XPG?
O>IL2@#:)QQ]&$9X99OU#1VL%&:\9DL M;9!9V=]=MI;L5$]HJT?!.'Y";]_896M7NQ2TO.6+>C,I=>V1 (XQEVG%OMJ] MVI=8S-NAB1R(B@CGPO$\A#6BHDE_>/0-(\5>^WN:J^L?
QJE6"#(!$N^/+;[M?T5A_*]O,.UT/EU['LW">8!.NWR3';DV:?]XT28[2X@N@ALC7BP9_001=X;2 M &VJGL(#;C2QPP=FM"F&0_/T"=>G3REGB1:T)T/MD<=K=%6\QB;Q&CPJHR1>
MH]/ND&X5=3&+BK>X]T!QH_YNJAO1HMC,3B@)S\FCC9J%!S V)" 8I9K8" MHFWQ5I9?-<\^\W.VN43;<3+$H]7F]8P#F36%R.0:)%\#W?!X2 MQ*,$2>*E"K-MG%B&B>-E]XA:5.S%
[79+=H;!VDX$_I% MW6@61!A2.M:^IDM@)TMA@(\<]$&E=4B2@,.DT@*5IL4=4)_%HTLPNH@&L*93 MH[B>DX&]^,2L%+O)(^V35858_!6_@#1KV0:+;W=:3/KK\@&$]&>;*E
M"TR"LFH<,)L3:R+44ZB:"W&>)3*.2K26P619:@V*M)/D>F+MXM!'S"54\HN0 M\/)2PN.,R9H"CR*XB.>^,68BM%U2F0E^";#7A^Z>BCTL",C<62Q&OO*0*9!U MF*?G@K1CMO]
[C'6@^%]0H$S3P;)7(<_YH9]\.O4AN^.L;%TC4/-]360,BVD4 MF;ZT%,6L^ KQNY'G==@):!*M_^YMV%9S")\S. MB=%\&9R*R%?,H<!7 MQ%ZDUUP.OIF#OTK9'/-3[2\F0]+]]
(,4]62^V&5&SET5*:UV$[Z9RLTS>BVW1)TNI/W=?@IS+ M;&%)39>\HKQ(H6'AI:@^D?K(!TFHC/=\P4)LB',9A"F6]@D$H+?*ZK(C2^X; M%C7]XCMG*269W2+_4RM3-L,/%N["LK(!
K2U?D7=*?H#5.C\+SE>3%9!93S MY6966UUJ>^.^34MY5V_1:?/LFVP"0^. F8&KL'KL*19-DMB MZGV%/Z>Z$Z]F[I8N#SJ-I\GR+!Q4EZHQN?;V.GYGIV?F(;VC="88;BK];?@
M&&#N)]%W /O.$"K)3G<3,1=Q%@ -/DB,YEF MPK03/S8:Z_AHVGM]X6C_@G*2&SL^L&H;S'@K'IX9STIHQS1;)K$OB\J(-(/M M=&QP'6U639]@A?UZ-H@<7@P-
L_7P^P$]B=NN#G+]WCY]C1Y#[*"GF ME(UL6E06OX/8GO!OAA$2HSGS.\?$GFI.ZD:?!K1O@S.9.PY&,O63JN)8N!T_ M<4W=@R,LLAR'N%9\V@G.$<[3+U2AG=(@7D,;82QC!
(YH8:CY.9+'ZE:BRH'M#2L&%1VK1,-&]Y1!L7F65]9"_;/LB#C]][\P,O M93M^SC'T^^@#C^-/4]*+]MY:^/2,A#2\AE8ER10*XC% 8C#X9N-#&HS$+ME,
M77H::@4?:GX0\59+/B.R!UX\+Q[?^]:'5(8E!T)+G+W'4BJP4QILR((/65\; M&D&X9)I:!(GVXU1VNSXVPBQTR&*5?'@L'L:=Y=.8\"*:NE$:\96,MR!,*([L"VVF&
(C3K&&U\Q;]JBBAOH!JSG0VF\7=1C2RSL\47A"AISA" 112P\!\KA[[N%&!WX@#X M#.RP'TC '[RL^Q)*WVQQM,QRT,.&>+^B&EV?>K;M6G!ZIMA@69UBE_V8Q>]C
M%3%ZX$L4G@S,7%K^O.36^ZBQ;2DNJYC+<@^DV]PAW]A="!MZ."/]61D7]]$ M5<.*YC.T$6G_84]GO^0]E]"A:%9-GK0&H.8MJM52K";QL)D2$ MIYIHP<%UD*,*[92#L-#3CEG-
L"TDGY-6"?5$ M>V&J8^FT4X:@AALQ S2A:5]Y>XKWGZ-!Q:R()/9]PQ5C-<=9P"I,IMK3,NPM M4"2"VVP%@VR70,++(;HQP2:7M IPQ#KL<<4#]X,/7WU!TRG81G(XXH5E]LF#
MRZH-\%-SQ%LG!VE,?\3*]FFOI S"@:5NTX:96/W16[#_L]\VC:$=\FF5W&) MCD'O=/]$<.TRCN$RJ=06!3<,+UAY!WJ>D&24@$C)9U "IX2EGV3*VI>]36$/ MM&;"0@$XVC*-(5=
<*"6X"D0'9]JZ>4G/YDR!1GCOVP\/^%;)W*R\,FK.)2+Y M.; 'V\5/';UI&'JU5M=Q](R&OGJ93=B4,Y(V4V=K4QBPH;%*SNZ9;1ULU5, MO,F7I^0-/R3\FW_U&D9>L_JKMUNO@;65>#O?
L==4^\TU^TWS=Y99T!5D7[5 M1_J9A@KUVR34CUOL2^SQ]W !6_8]6_X.+/8HE9=:RNG-1G4 ,,TMPD(2]$BQ,N%9-8N5U7G NBZT GJ,]]F7EFZE
M/Q&*)=97Y]U*LTO#SXGE!R%+F>4J;D:]S)K)X.BF@<-,CXD9*T!5U?;98V+Q MRPNV0=!M:&T?8?A.G&J<-JMI7S1A\QKRHVP/Y75CL5Y0[+2HA1\-/1XJ=M@:
MEKW(<6S683)G#TSU^H7*]LL&B=+R/]PE@C_+5$W,Z*'_Q4VN04H\;+U=OE, MJ::=ZXQ'BQJEV,^4M"]D'$2QZL"6F6%HYW4^S=D4;./J@ M8*;4WWSA '!X[?
Z0:]GSS&^6D2GM34IH$6!N/!%N?_X(2,UAF>Y'Y0;KM)== M\KY-$M3IM1MEBAR#?"%)D$]RH**R91B(^@N[*^ Q_.)IS]Z-X MO639A=K[D4FP20V]1G.0T@5]N.4^)/?474EKP/&J,L
$Y^*?]6L^RR64"-]] MM+':94X7?*7R<6FQF&3)G &Y_S.QT].D<>X$%46KGVA*>%8BHV-/E,\03::# M^TSQ'5]QB^U(^ 8XT$1/!WB3^*F9 P5_Z-[/@;ETZ@CD=Q_*53I6ICM 4@.!
MUK6+>!_Z[+8]'DB:I'R6PY8F/_'O3] MPC*9.,2QRGX/,[L19]+,20C;%\HL'JR3T!L^"7Q*%ITJO6")>K#58@L(+W$6 M<6V&%:6;N+.9"$6:P/^PN"367C-
I8\FZ*]>5\A*1AB,']ZA1T5)WB?7*9G<$)7/U*SJL(Z5?'YFLZ/W(!<#"M"F6*/0P3 H7%RTO M0<9EOV9]=C,QZ2BVLF:Z>C>]ZSLTGHL&3E$B2E1%PBRT&$D72]S Q?
Q%U$3TFY5A%H53FB[#3$?6,]Y']YP&]3AX".UIE/0: M%>]L';?CP=LZY53&.<&;\"[:6JFU. M+:NEMQ]-8H^8<<8>&;W ('D\'6/Z^5I4Y["Y1X;+0=HK5")I82VB+%UQ=",> M),-
Q^M,^[X6]O=(S9K/;MHW]5//T4QID>[DN*7'7-5O%LF"I,I$)L]/L^V > MEQ9:"FB0CBL:>E&Y16@/;UP0"\8M7Y:N38(G;AXI77:V]/"$."BXV*N9172(
M\I9CH5&_98/>BPW:5#;H36S0W-)<(K<, MIV%T.ROCR?,24IT'MIY*!]:2EH@J-$*+TK%".T *&]=!A,E[< M>_1,FS3".UGX]V&+5"%!DCKD7E3_%QY7>%D 8'/R),S4%LY9_X]FVN?
$=HY* MA8,*QK(="0-6TK61M1[E IO'*^:D7]9>GG0-G011QNR2ZUS(WSJ\R28\E-#P MG>L^S\.J89&7(2%)!\PG.PQM>H]'T3PU M30D^H0]HWV=M--/@-?RPS?MF8M@/HR"-1[]?B[
6=@!$Q*6@_14NYZ'.#H- M3TE4"2QERYO!LB@5$?7/X]A$++23;;4J0CY*2- M=]?L,@PO]3$?.(*$!G^9*#09C9VAY!R-LS<@1QSMDM >O3*I\HU;7]@T=S-"*:G=3FCO/I9*9+6-#
[^@\1YEYMR-)BAAOF8]2-.; MY(+(Q#?].LTN_DSZE6#XUUZ'YAT $?/BHO;^VPU@;?-67HYGO-CNZ^\XJOV. M)GX0>)E-KJF7+,KZEAXKMVKC3"&=.:F?@^U"2&U1 5?<(?D*XT'Z
M=GF5I-WS8,TP>P,!FES/#IE/VF9I&R4GP]:$A8='J#,T1K\L/%H:NZ"B)39T M6A"=^00XR90.5SPDUH.2%4OWHB 3=EG<"%\[I:(K MF*W6Y9H'/O BT>XP(4BBB[:Y:#-
CZX1ERF].OUMR2;+> =GF",\8@AL&^ Q) MO7CBSG 996BJ%@9#.%3DT6XLZ&C6TS!<^$C2@V&Q]0(FJB;=6X3X=EP4T(0V M/1"A/7E#4_HJH@$,, %^.
(;S/O)'PU3%SUGOV4>4TNY+LA MPS%NI"(CN\C%3Z.'+(Q N/PS4>V3OO?\TZ+U%W'8<"Z5'SYF^D.8[$!'0?=Q M>HJIB6?ZX.2^Y?1964C4XZW!\(9G%V&F6]:!"PI\276:AKZH/
TR\$SJR? / MB[M-7^CT4898C&X0K03HP$E+,SS4-"2-$8NW("HLDEW0"KNO80 %!N)X+N"$ M)F:$/-LZQ$?6=S1*4&GBS#CD?1+2HC:"4=T9W0V+5Q MV?
IY2E7)]K/Q5"SK:D2]ZO/IG >8>4'$'&.A2T06.L.?B$=+IH1AJ?&/X_B> MYGGBR'_.0S=RW%$F&(ZVGL#S?N*I!LQT$>7S'.8\0!*9. V=$CI4-@G(R)B M! (H5H@?S'@ C&23?
G)B"]5Q"%EH_'!2?DBJ@ ^BV0JYZ;P(':NI($%$I3 M9E=)PUCF?F8R*H%%>\H XT5]VZ-R5ZR,AITE44^12UF"QB+A)^AO_2 _*!\P M'>]9=-A"78[0)MU+EY'Y5OY=^$2#EE(M*VFDR:
([4GJ'"*5HSN^1N86;\ M3#8.GTCM;.]SG-?2Q]0]T6^GMZ?P>G.H-SLCXT;"7,,#63']#(M#B)_1L"2, M0LJQ3F[T_Q?A_(S:S$F;20XG/^RI:.C(36,#G]>%%)E0/!&-AP@2/N$YVDUC
MI]@ %(@/I[&C+ &4SBJLS[R.V[&/) FZ?BH_=+OW^=WO?YVEE3S!9,8R!I MZ :3 4#ZA*U$X]K]WZN<(KW&." H%ER96KQ'&.0Y8Y6$6Y
MEV7K26HZ\/N8QJUD*I4MAAKC13"*YU2WICX!'MW)U%S!N=@*-SDGY>.5R,=K M*1_O)CY>[LDM\?$VG:[5Z>VDY?T5O+^_HCY]+2S0$ET6[<7+0MC+8;%TK?);
M/C[;$6P)Z\S05PO:^2-]Y^T97F3]%H3#[*=:0TDAQ3EQYHU:Y[UBZ1 M#A0QT$^GV'&(.K^#>9SX)!,C+Q6XIXD1LV1!P% 8/LW#\0-D(I>&%[%T=3HA MI[^R*P/?G
Y[H]'G3FX%>,/!>Y0Y2-+7'//-!R+%G2^?.D I_]I/33C0^2E M!XH?9I$ (M6>Q51'04C[^Z8!DRO.;\36+(YQX=AL?FC4QL%.X9&#>0'CZ).M%%&^T2C<#A=2-
8AQ.@B\AYHK@>A[VE,J<\N=Y1= M$S]?9N+E9UAK;9=B[N0SM>3A0X305"BI>NQU%@59=ITWJ/%W(%'22UT^%*TG MS* ZRFR/1R$Q"6[LF%T]1S7MA N1[
]/Q6>7^,NXI37)D]!,@F:<*..\RKEM MET@E;E?#9"]S62_9$/I>6?? W+6"=692_K_4D=,4AXQ>?C30A6YTQ$O^;2M M\"3F!<^$)*&;=,L1]OD5.: BIH9] 0L-%+
[T2**,I@WGY[]B8)YU)*89L^HM M=(4\]2@=39L"-(25)9NEFJO/AODQ]$A8E)2=0\O,?F8U/%!8\1<2'EWZP*=% M=PAMF40-
$8K)Q;/7[JEI0]SL#9J6)L9G="HC$B=MX1M\K7P=;*FX\%6+> S0G"T< M[(4A%]]D;,Q$.'',[G$F?4MV/OFHD0FAE&>C-$NEA@1:4XW7[HH%_GL$GB! M\V '3.Q/;-_P06HVO
NIL'UFL5WO:2^&WP.5IRX M)KC;R'/'>>&9WP8UZ:*'BW$]S>K'Z%&J-A/?B<2AY,\0C2$B/!75LI$[HWGL M-NM;71R%*XT8A!H10O?-/ EEH9:I_EVX,7CF"'6C,N5W
M_JR2Z(71S85AIGM(MR!VT/<=L7X:A!G+'(29NSZY3UPD0R>T$;%69=D!"UD(MY<'+)6,!40]A@@1:X@U+V-TS%0^?(\V.<=(P=.TNS:WC5R+HG\%Y_5Z
M/^,)Y!G'%YWNO(QWD]M_;F)R("KHE$7&&])&<=.BY@F0L0..Q5Y(T(X184 M*\@F!2(^'Q=@% !-Y(.+51I=^[%\=001'#5P6T7/$ZN4B_4VI DC04;/JVQ@ MPS5%F>@0-
FD8,S8)\EB"G?$ #%7A8Z<3?$1VH<2\@'@@.G]OP!H0!<8;1)F0@RQ[TJ"M+R U,F M#\"A"AS7M,,L$ZYDGX*)(O/(0..CK&V&_3J3F=VFB^%ZT1E)*/#1*PWP*FA1
M3JX^(X,D(]U@HIECT!.R+(R=L@_M:<<("6+0IHHBT:N"9F^%";V6O4(D"[Q)- MFFR*((MHT71(E '=*7:%6S&K.E,>=+?^?-N2ELD1D"DO> MI8EJ?@(UU)<]2V(XG>H(5H"K:M1%
(C.0@X/);COB/6)EG$@2>7O\X:UV<=(. M[Z_H+O*"R3VUT4%'22_W5YS0P?AVC\RS/7&H5UEDS%#_H]VK"C],ARA2$;H MO2CQ\)3?Q2 A4]EX^C.6 JP]5FC8U2-
CA>1'H2O<<9\,6R16>G&',S6GOG"F M%U@/()7)'|>_!\]D1:[':%X(?1#-#LFN0^6N;9%]PI0_&#K8><,/8OO4B0!?
MQMOY!)Y=H>7%*TGBO1PG\:HG*0UX2@KC.Q2IED&VF_Q03.@(VT_'ZD:V6E?Z M<(O6#=K8<9>P@**L >-'IBHPEXE&4H(O4KO*J"]PQBE5_.^SE)MAN49\+UZT
M1Q*&'%P&@MSC-.*4\1?+L@N^*8NRX1#8A89Z"W)/OM!I@D.2.Q!SG!(N1_1] M_D<FDJ&!MBP5C0U@:]B7S>D8F-MWD;\07OYD:R&LB: M0SBHHQ)J!M$M+D927EHH1
L>=9Z22<07 FR10B^!(9A%2-'F,^D8B.]*S':Q!.!]/$DC8]?RD5 M",8IE0=+0E+ M/@HJ;04;(R+D7%)),#FBAF;5,-D[F^\E(^4TU!1XH^+4%6\ M03^?<4C5@3*8 U\
(1#;^)/>$^Z2)HI(Z**!=I948_ES@?].AM@P9#3G Y^X M!S_1$39NN)#_GVC1\O@!>G-W 0*\Z5E+$D2\;4_+ "@@1P M%#IA9V#X=![6KGA@:..T!)F^'K0EE="%R4DKF"
(C0<$BX5E@(DXR>FX#R.<88(57F17\+IG?9O!&HQHB,TCF.F ;J MS(+)R7::/# N?K'(**>!+#@EM0$$?&2W3<#_Y78&':I#8%%0!WK6F4?O@58
MO1CZL]#^&:DJ'E=3B4&&Z=D]]"KH# B^9\YIXY3I =JDT/E7O)5W HRI.%(> M)/=))PF]#,&$3=+=34,=#E%/3$ZCVD.:>O/(55YF!Q/SIDM4UA;8=X0W MJA(UY[*%N/1-
>"'^B02WDLZ3M5G$I*D<785.!-W7S%R$KA)D\L4GQKM;MK>B8WR967(M8<;>)%>\2*Q81X:Q8L3%YG(SW$RN6 M\U2!;S^*XC9/[KXVFE*J:3'_<
M)YPEIKQ%C>E=]C<"TTP.87E&*KD#M]FPW5.1EI1,#"#*4;/CS6@5CWG>)6]A M^Q8O%6/Z(9 J>=R4&_N=)3$;[R9[(L?]V"P85@ZN\XW"/OM47=%\+7](E2
M48QY1>9RR+6]U"PW6326REQZ441RY$%C9LO0;6SM2+ F+%& !?B^>DYXYDPG< M3'P].7]:S-3+.G$T"!\E=>%&19]CR+H2J8'IWMZ:[[+10Y+AV]"%?L>J).&
M_62&CJQ+5XQZ/!D]3-%^C'15B?E=>5_)K.S&B!,I$F4A&/+.]ACS#L)F<>P!ML:0W9@%H1MS3#'YC\3@\%*" MKA!)&*&L2R&]T7]^1]/.H?-#IPUAL]YN.QNDGGV MA.?
5H&@2F+317"@O*E#,IZVKQ0SS A^]^RI9HWY.ZVF]Q%$*/09-]KO;7WTL: MQ!HC:.R\(/PG':ROT#8O8!*)@8/DRASV2,VA"E9*^1N]C@2CUQI2TY988F
M$#^%K7@G;$J105'6153!FS-0#).Y(*4PUD5+<;$1N&VB'?W"79FQAD,T<]V+ M](-RV=,2%#^4N&+"]\QDTXA##&=I4)(4=IAP53X8FWJT,>?SZ4B+5'E$9LS+ MCJDIOQ.P*ZQHH-
'G9$RE X:V[139C +#HB#L9QI9-))Q@+Z(75-;JX6Y1[S6%6YIS9.1UZ,LA M>!,#YGFO GKR>'+<0B3=-_ZU3) E-M0B Y3Z35F)KD$A#,(PE>E[S)]&W>$" MLRG$?
8&>"8H(=)&I,UY&Q.1W^/M,N22^8=BB#WM34U(C/V&O\1/NY"?)T4A-0DGN_L)=QW?-O'HBL@\E[R!#Z!F\=O M0MW:RM\,0&[W51&#KA)S B,)BY2LJ'6"+N/9S;Q)%&H?
E,]494!-8&!3HDMX M1^^_>Z]\X[::3 V+?]/)Z1*NRNF?R9%%PG/A6,]3*U=L@I8C06HS+WF@UB2! MB1@4_$<-+!V@_.@Z!D:'*,;9#MP2GR4(W%YPQG9OCWU7=%3;8G>3]@6
MSW;DM4:(HJ*#&"\GIXV3;708!.0DRMHU)H!DZC/!"T+BXH!Q,A:,1!;ZI+(M2<),2.H -^&N*A4M'P?&UE-K!TZ#A417-*%2F+=X6F0!T$IY?%$G?X4+^E_G*J8FF M&UNY'?
L.5L^$(!0STA MT5$V,0JY%\S1Q-ZIC#=V('D:) Q'M]H*WA2M!68Q&O(TP;P"RAL7 MC1O"O*'HN4!@.\^&",J1E.69(&%;2)Y5\H,\"73*^XQ_03]!J)/_BW,$',2& M8'-RQ]?D?
P@R/ZD[BS,S'[&()WJ]U(@P+F7B>:.")L%L,1A808U]4;AY))_M1,QSR)9C,7L]MWW%U%E&@RGT9.9R.\[DD0!_9%.BU0U"&A*^ &5P!&H7 CBPI_3 M3LUH_F PHV;8?I>BBHAF9/)2-
%O,G# M?5.I]$_X'46_%\%SW*.RCKCJACM(@H,]*@"6!ORHL4*64 M-7,>=(+-Y*IFA/?P1OBP+BS/.SM'FH73T/9@%# ..>.4P'V7L97D().-7M45 M0_!8G/$M4*Q_2#B*0 %>I7KR-
'#/&=E'!@>"$7 :FH5SC\BF6. I89TSW@)L,Y,5'F&)B_!L'5 MBH,^\8I(Z_4(C-5\,F4\/>%@*(XLZ4A&Z._E[5/_)TI M;T(*_; MKX!]][(^Y?K__7[S\+\'\-=7MTBT4_JG"?!](VE/W-
<7G_L<'&N+!?XI\#U M+ZY,/A3(WD_C,H<1@8CZC'N7P5OCV'WIW4ZC&,W%YU_?F#_]]_9R/G%\5+WG MAO5&6=HF?X;_\8TB_N(1I9P5^]];Y/U* R(U^C#?ZIH-
&+U"%&@^1+O1+_B%3 MDS',=E????#_GY_=9<^\,WW+V\^MEMP6"U]VJ#U]6DH MF]$VU10:)#_X2?&4]W#(!VI]"K?Y U6ODQFR$JIV+L8..BO)D@=:B[#TGU@= M^L_(@Y?
VA#_]C?:V \EVU-%(5SNC41'!QMO$RNY>FMH=CM1!>Y#W3>H:+P!$ MP0'LR@!?R]?O02]22\?E$.+W!GF M--Y.@U==44V]F%RU]@"C2D#:+98?"1BE$ST!5"&$^+GD2"XP2O71
YLF/$V MT\9!A-PTF@:-&7AC=KJ#7"!3 M*WR:2)#1"A_MQGPPI/HG86?)L*3DKAT40AHPMJ': MU]*$G8.(<6+%3EYJO"^C(UMHGH^LU#>4E47:W4I9]5>)#1UU]_4=G=M,=D
MY*2XCIQ##]LEB3P]0AE5PJ*G#G248MVU-8;-]8!A.N4]&RBQD)2;+4R^"%10P3.D_(>>\G4;H(&"CV5QR7]B@
U%T^L.U,2'>$EI]==C)UV>*8!B1X[D]3Q)\^7#K)1KZD+]]"'G+X35-SSQ6V9E]+2O'/54* M+8I<_/@13**8;)#E'9G63G<A=5]&9NK;M/3?]CW?\(X9V27.N"96O$R.$M
M)^632MC#)^63*L$OG,+* %X;NX;_*5]Q3^Z+N(R_]23+?UWO<;X_9"U/DV:.X1B (-5/CER>F[XA.[C)U&4L#L?+Q]#L=8+QX-89=>,"Q"C^VI:K&>F@01E,]$?R"+
(4@IE]9>DM%3BJIL,5T@ M/E(Z?%Q MGT9F_$*K8!*]WOX5L]&$^@/0PF9X%HY=%N1=BZQ]AXT#*F6"(OUPO[BK0UX]3N9R.FN5BLPRZ7.@#V+)+%X M.)'S6TYNJ.X"R5&.JL4-
LF>'E[3PYK>^C\#@8D<4,%PO$@*6K*/0DVO_717 MJQ68SX2ZOM!,,2P.F?]B]9D<$$QYS9%1@$A(H>6?,O3#D;><)'<%+9DXPH
MI8DOJ,TDJ!SX@GS5.!1/E*#W3&YL'\WA'_">W36@0,VY6V)*6ES!43#?%;_ M_+U?TU.*S]]!GVLPY2D?G[M^N*X1U-GQP=M9@.*U&J()3N@&X,VRL$DWF)6R M)MT-
1IF+"Q#SV@2L<0I;MLH0* G>NX:1-8SL]!G953;[H;I44/>I;MYX%;4? M0D,/A_?$/P>:(W,_*.P"WLALY:W6>O?VQ";(N2:2(TYG:$\K(Z9H/_.]7D[M*M'K]6]+FRDX\%7,-
J&^F[*7@_@ZOA@-#[Z+%2YX&N(R7'7)THMX*TPR46@F M3$VQ\W17]Q68SX0D#9#)&@YU"9-SJ[;Z*FM8
,!BUL!G$!!-3'1EDPOC=75Y/&C[1[4*5@SK1A$0V+.'T6$0WBAKX#KG0S M(DU]<$F)S!Z?CO8:)\B0KD*%G")!_#DYP%,.>0P2]2-<007F(QR_,><&F5R?
M'1=]OC:]]2G*Q=I[9^E3@2GU9J0C\,;Z8E!T9+>3)==LN)O3L;G2D'B>FRE% MRS:$,I\9;L1X\.>(N6V9_\:)UQL3T#F.M926N8O)BG'+#G6^%W=X8F]N/AD["-XH#-,,
MI(8@XQ>P#/;^QZ%3'+"B\1BVH:!H;X8K!'BIM?04,9D 73C$BI8V'27@46K8 MF9!/E)^+N=[*"U7H4^+$(YI?TBJ;&=0$O0"]/6Q3#GE<]PN?*3;RQFX=@VZM&";AQ,5,1MKXPEU2=
^]0P_B0+?+@ ML'W!.S+RG). S:UD88:7Z)#*%1761Z4Z;*6O9V2@6SLO2E&6O-C$U'"N@"/ M6%W4_]P$IAN.=$8O# MF3%8-=!M_QH^E2#HMX873)<0RW]C+G9,#6I'WG&--'!]E?
^.RE^^Z9C-C(TE M)]P0 O!A3@F%+,$$Z\SF$BJJV"I.U!5Y!RX3]2O!(L(0R&;/RF5\)7IKE*M& M=7H.3>&@H)T$[D/AHPS,_;"38(;"'8[&D]LF:K]@Z\Q$.94C-X,ST10PZ7T,
MQ5\2"T#Q)9@#!;O&;6&?8R(5&+IR^7+(C),A*DI',.5%O=5&27IK<)8FOC@0P M(JZ M;YF ;0+X@XGT=DG]?(LDG$]_3K>ORL[1%+G9@EK,>Z]2[C_M*DSYT M(7]GHSK^7]]D/:OD:
(VV-Q67&_757E96<49A45B]G])>W5NW9GV;WC550Z*7 M774%B@H5ZR-%.YV1VNFW!\$C9Q;" Q.?X!NVNOI'A;3$:$[U.3]KN_=*+I2G-R6>D9OH<%"8\A4.KCPP M=XX-S1F?
-WYG&38(."_2X8)7.-HJTF8]D@*+H*O"LKP@EQ*8X)C MZ#V?N2DW3+"[3P[UY)XJ5S2MV")L11V%L&;Q/(0%C1C2;8QUH:AE"&]X2]< MR' [Y4V,-VN5%NF]Q7%'2!-*5$G CR*?
MJPOC#8@8+2RLG-<<@M]C83Z)(6A)*7MHA@)+:3K"<_"37D,XA1 UV" M\X7EO#)1B_D3%DO$H\F0+&@EQQ%>]6&%ICA0><:QWU%#=XV< @87 O8X?.Y MR#045C=*_6>\
EE;6F@$XKZP*8G"W<5RXL,CLYR7]P=8HM*7=U_RT*UP_[N^H&MW:\XG_(M8O<]HI:E]*W?\[+7L]L>>6@:Q&X0^T00^P>;@*)O]\]+XQF/GJ:,-]SSTN3
M<0C:\/_B0*>&ED^7EB_E=+$]]QA&+&S; XMDSPM3E]JZ8O3Z,L;R28@[;'_= M(_$*6H..2U%$#^^]=&O%7,/_1^] 7H#] ;H#=#W*T0^/!KC/YY<9VE/+@ < MCOO^3^,Q8]-
IS/FU(OMK1P?7)\.BTNR(;TNY4/YFV$OTM8I)&,7>KC-&XB3B MKE0KR3.*>\L)RO\2]=(_\]O!.>BB$ MQT"ZIO)SAS;"QH*\H$ZKEY[O44.D.(>52T;A9 2MES$O%Y'B<34&/VZ,P8$/
M*N(30A^-OM5,A N/C=\]EBZ&+]]\'+6&]<[CA[^]^]Q\6 9Z<6B(;*1.3NE_ME:N3BOQ'TUIZ;^&_^?@;C_77%(6.ENEER.ULKK>#W*:K\VYLGN_]F^MX:P_MV6GZLMKNI:>RU> *Z[-
R757'U-3,E2CH;82#ZZN/)0PA:E3)^]]^2..3&N/DL,W^F-9B/N#?5WT(8""G'IW1FN M?SOE'51*T(YZK5ZC'=5BY9-A(,?A6_OBN%-FULZIMB+IK@8864):X!KZ5'J0 M\HX..7'?
2VP[(3PB>U"X.!UT(#>E;67FYAVY!K8:C\OTPY6(D[DHV4TW]C5 M09>!D[7PTG5;W=5>ND*L/0>!?8X<.U>]'>R@W0:BN-1]MM_25^FS#>*>(>*F MM.

(Z8$$=_8BKDA]3)>%U36L*^S.UZ,'ATF$+"&4K;:';57OKTZ$K_E'P?& M'YW*G>[M=PF]]7!U2F6#M4?.BH]?38XX ME$\3MVK#^$ZST.Q,5VZN^.17;J[XY%<^IRNNM_-
,F)/4(O!XG&;U0]D27&"E M.O$B=UNI"ZRC:6][FT[7]\&MU6?E>I9S:$,M-0&C1+0[H.^]]=^HR\J59RQF M5R3M4 J1T+$VK*9". M U7_#@I(70F[Z;-[#HTP&Z W0#\/H-<[P!-
;HTVCU\,%=I)SIG?U40;WRLW@ MVZGTA%?5[K7358>]?N-4KZ^+,A_["CL*UV8C)H'!TV..&*6DRYN3VA;ZQ,EMO%,#?YN M'QKT=710I-6)O]-%U 15CY](\GL6];(337?0*/Z^TA%139?
(04_MG%6;R+]] M X4] PO\"QQQMD.5_S#7F1C>;#T]X*)1 NJQ"LBOP+%(CL]74ENB0"/-B[3I'5"'&C6O,C53&.MA- /I86 M-J,H\E$$V"?-F=
>G15.I^FXTC#CM;4=O=W9/H82H+F0M5C'LA\'2!U0N(Y. MD>RLC6,IRCU'@LP0.Z4/IMPDTV-W!6C0'ZFZMCK/HPXT?!Q8?W2*TVA;Q6F'
M%EZ5Y8HT^']^W#GM'.ILK2V=6WNZIMST*.I-.[+(--K^N"DX;0I.FPJYH*M M,ZN0DYU@%&H%TR!V@]@G@M@*_V.-
*39]]+H.%1,6R&UN:'ETZ7ERZ"V:7M@RNUYX5IW)F@*J<^AO+0!>@/T!N@-T,\R#IH]VRM>Q]ZI:3ST M\$A<>]9O=Y3=:_.DYG2=%<8D5ZYIAGE[\Z&VIS)AJP9(<0XK5YV7WLZ>
<+A# M7D@^!N=U*=8SPY>=2/BRTW0I/FH&6H\NQ;6O,VA:%^Q);NNERVVZNF_,6^N MXV67!:SB:AMFQ;G=;M/[J.,+U]SW'RLBK<1"JZO/>Z*F06;9+_5;CHU&3E M]C5)O;O#E-
6B1@>;*8*C5K]1!&NQ;#DEK]\.A=D;-*HX/R?*5R.R*YUV42(E[M]=(C.ZV^WNB1]5BY69.5 M&[VR;G[+H&2[#B [T]JR DUTRK"NZEA9>1R8?D(<.UA-WY(S MULE[=_5.L
Z0TW5FT'BQUA,HPW;I?M=(VAW2-]5D_58DY4KK\/. MQN =ZK#S,3C/AZ65$C-.#=]HP>W59^6F#AO_U;3OKGO[[G#2RSI=GIO>E4WS M[LI89X-
;38_C=9;E&F+EZ@!I8"FC%+KG]P-.37D="PMPRF0KOB.@H-NZDI0 M39/C<^A"V@"] ?IY +W>-9[HW-&FR^ZA@CM:=M>TDYLA>E984R\'93]N%8Y(
M3$__###K$X/3V]LF958V-[,&-WT.*U<=MM'6]]7+FMQ)B%E6LG#MFM\>1^." MIN'JGMBW'D^J+TUOB+:^+-8BFOZKC3X1U2<*NU46Z!-_IW\W'53/<.6]E8F.
MMK4R<=+]4^OHFTCK$IPQU 15CY](\OL9:=FMLW=0)_Z^T@=13>_-G)33T^V] M65-E0![MI@QXI?#=)B7TN%>NW+O\"IHB5CZ MU*ND1R*X__UK%9VTP=BT23PUW,Y%
[4Y[6UTF0-GKGPO3W:-2TVUIG:9'2X/E M.ZM&@'N%&GNA;A2@.>-HCI4O9?A-DGH2-G"I'PK7T9>2G>=Q+&6\YTB0&1I5
M=N'OGG)#2M":1CVUO$=70<;/@ZLKVG3I7RW8N'F7UOZ@%;'!L\ M/5_NG/8DH=?2+DM;.K>&=ID%]LE][Z5@M;I%+CUE8;@^%AWZ,Z;.:42.8EB6 M(I0OATM@Q?#P.Y?
+)WA4T7M<#5-\QX^*>6/7I'?>3C\C M9KFP"N=N^,%[M@T_VQ=-/LGOO:?D0>YRO"-],5@IGRPER&;^3K*<#L#65L M>#.+>9X";H?I*;;M.XHV&]J=P5#Q;$=XY#&I&BX
WIW2ZRN^G7VA !PSI6*K M_')!#+EL[#S90$X3!$:@OL$O@ HNLPR$*,!N*15V@E6 .2^ .L9BX3H_07+Y MS'I5?M%;/>7,MY;":0U@BG=MVDN#RZ\;%('G%WT++M1N;U?
2+2OA%RH\S-]S/ M&F5$.3+BT0)3+2(IE(?K_WFXN/E^=?W]@4,BJ[JRX4VVK1X;0'RX>+19<8? M%)847O,>V,2+\>]J^;B.22G>QN8?_V(H,Q>)^D^)F-=U]]*"["S$+A0X MX.,O?
S;@9?CE0[0*D":HO)VHK9E 5N)T^,$_C5Z[JX\YVX*_@DCUY5^Z_6ZG M4T%98GK'/X @3A1(S5*+V5K6U>WOF6K=VBF7I*LDP/+)AO_[7GX;Z-OC@ M*9\<,"2)Q9G
R?S'%>SH&;D6?/^):H?A[WJOK;;;;6!I 1!)#"2E /(Z9HQG M4FB&[Q4?B!VH] $I'G.?S3$=!MX,U2 M^&8;CV3/:F4S!['^ M\1?'O1=GS!3:>D1HZU&A'2(K+1(]EA#?ZYI'"0->
WAV!KUTZ(/\"IR 4>> M8IWV,YX"H>XLW?@5PV?Y4.ID.SCRNT!5=.P\]]#=;>K#D;*'K"($+JE/*Q) M)Y;G9! +8B]\+TDG*76)T(_-%Y;SRA@N3^?"P181;"4RB/[MQ?1GH)W%+ZC@
M,N*9YWTET;3?5OO=-)KRZ^'7$;\!.+>L(#;R+ M+(O85G@'T8NA>X@Q![CYF0%MXY?\63(C?B3 +*#!.<4QO>@W*KO<3]^/MY*^W%,0OC>VIZ>L"K/F\)B M=CJBDNG+!SC4/=(\D?
V:O@\8)C^-*8RHL$]2GH&6 LJW@?\'460)[PG][]($ ME -&K"87(L^+V ^\KT!<])/X*%EVE"IOAG25,?A^.Y._JX(()Q,3?P?XQ.ZB M6%S&L_RR#G\9O'YEGYHH#0VYNI'"*$ VQ)81(
02&U4%@!ESQ M=GJY1TC@BGCC4: @-/+//QR5ST3\" #]08FGIA-UJ4EN?1Y!M MACE1_@TZK<]/$%):SL4DF3*($PSEFK^E](A?*B;=5;5^VJI;CV&? M@D24+BYN,@CWUC\,S"'PO9-
R;461UG]=8+@/"0.U,O2F\Q,C]9CVQ'PV)RB$ M3?*!.T*NFS:\RUIR_SM\<;%TQX#^+*)L9FD4,=".Z."W;<8)@H3:8OEHF6-: M 2]07Q^#4'L 'U8X0>BPR%L S?RIP3G\& M7T]'-
KV$=@0\Q&>]PK/!< =3-(^1M#R5CHU$,I@R>"3?ROB>/ 04?LME3R;@ M(V=T%)#U3H($02GI!I>84DD5"BNP"0^A ;>T)S2FFV,-"#"'F;@99>98$]0+ M7V:,%[DO 5KTCSHO
#9,/@OARO%ZDS,J72XU_!W=O+0#\)+I)3AI? (X_Y"J;$"0<*2G6X5A-U&3*S>'A4 M?$1"S.>L^/&55L(0*Q+#*2 !MPM7RIPX@@AZSQ6SHWBFP%L[Y@F\!O/4?_T*_,69?@969>Z."[U.
M7]6RH@S9R*#/A]K[=]D?QW-.#*R->)82RM+P 29I\DI+;%\(:O:T&CX9$CHQJ8\%YTZ$+@VR^[+&@#G-X0/'?55L8(!@ M;02I /E'[^S&ALHM-=34KIY1;$A\)^3],G@A%>
(DZZ:O3Y@'F$/?RX8F]] " M*&'G!J,#[F"+ >-]6DQS%BG4GVUF[UV]P%UVX->E&3#A:SG6S3()YNT(R% M.U+8= K7R8P9/=UFCT:RLO%[0_MBKNWY0+$3"-
YH6O+S)BC1."8@+.)VL.$/?](>0&+H7@9R;T0(_169X3G=1F< MVR!X2RZ5A0P8@N_W1FIOV(M@+0^[@6AXPNQ9_G(2NZ:G6,X+N1@ (0'I.FV2 M.V0TDTI*OAIW22X4?
H:XD9KMO50 BO<2 MQ31I=KML:D4."^ 4"@[AT;LN[W]'2V=PH6EQ63(QLR^+.SR1!63]PEYFC.\#>"9@@6G0 M RY# N9>1TSSFS.?+Y?]GYL7LG$8U,!HG-
L2_(RREXC72WTBT@OX*#QC,- M2/:$!E2,BP@\"V["&0/D76:'T!/LD^3>,])#KO^8!?F*VK 7K]3Z[MB?8QY6H:?I&-4TBP7KI@QU/=6P1U6+;T];^/DJ;UN5$ M'SO]H0K_K%_JI
W43EM;M]1)R:\3RA+%@:Y"#\17\FSZ^ F\LU=;9<0004^ M?W[0/>]9V7C837B][LC&[EW3]D"U)7]-5O%U?2Z\F?EY#I,0&Z W0&^ W@#]+!MP M1NSRC!:<6DU;?
9,HNWL[PF$!^U,VP91.OV1I9N"O!0A2A5/2MTZ@;6PD^6PF91:DY6KGF8R7*]C-QK\ M(4K>V-23A[+:Z*QM1GM7%'PE+Z\?QYU*F.P8>!'(@K,O-5N;!_H>Y
MSL3P9H49'1>U8U['.1RG&;N]%M&7FBD]^Y>.*3W[E<[KB>CJH^"]3 M_U9DP9,L 47/U17F/O^@W.H<.)CL;=+HNMVF!GW M=;'4:3U==5BX+Y2X.?9;C\"|%(Q[_+&8\U@0-Q
O/;B95"F7K,.7I.+"@IA/T MFAMMZ+K!@@8+:HL%]?1@K9=BI36Q^HHUZZDUL-P%^? ME>N:D;"-XVG'M(0FR>]H5Z[8].0-V]WM?4]/]3[1S6;]=EKAA*O&\U1GC#NI MXQZ'?
ALM2"^7Q,\.'X,?)NO_W4*];_B5(M2 M-4 %>YO_]/PJPC-&H??4;QWPJE C6IW$BAW7*K=P=QYG[&UO&753:,[JRR$ AVP.,0;7-X^=4 Q
M2F2U#EB82W&D>N'I9KWEH]@VI(KZ*$&]7K;.V3O'@:4GQ#USZQBT[77+8OS> MK(YA'=VR0=PS1-PF^;#DY,-39,/$SC3 9R9.,M'B]46K5-;+$?5**ZQ796P MN+=
(=I(..PTWSL/;"K7=:G"P7^AQRG."9B#EH8/;#9*>,W-->U)W")+O9LTE M^],-5P;)&]0]7?XZ:&_6YVX7UEI2D[LZH&/FU+LD&94]SF#/DV&E$G_GLBES
M<<1]?)9:M;,Y]GS8G(%^T<&E0*-PLWS0[-2Q+.<%S9I% !T^[5]._'N_/ZCD M#6WKY QM"RXT-MHNHLZ7,L(M8_RBT9T,6!_MSWT/=]MZ)N@]-T(V!R[1A/X%
MM,NVDD>#:T\V:V;&K$EAJ9DQW^78R3W/(LIFL^NXHJIY1,>"6U+M/\Q8KT.- MJ]OSNLUTO(:*3H>* M? GM?%!=]HD2T-;\\K/S!WKICVOMD&N5H:MG&Z;"/P
M=>P9L0+7RI[7)4].71'Z>.*8__6GH:YI'YI6*F>0$WJF*U=>VC *2AN6WL63 M82S>4VCMD^&Q";K;F.T9^,0EFL!/; ZL[--K^)4[XQ4_NGPQW,GM@MIQ1RBT M*$98U%GGG^@F^^?
#BW/GF+;__S'76>DH^T8<8!TO=U[LL'XS7UTD3E=\?FTO+ZWTO3?[VQ05]=XE\W;0=1DJ3<;#YH MNZVVPX+^1ER>-M[W1OV-\=Y;H2/^])H[IAK.I/UU<2#$4)QSEE#"S59N?()
M#_%<,<*(Q]7_W%C4RGP+4>A]/8AXB.>I:>U6T\RE'BN?IZ:])Y]C6M-N M>KCLK8=+OZWO0=G>N!'"(=1M;=!5]0P5H^D<4Q\\SD?C;NFZLT3:1GT^4:0\ M&7)=ZG6M /KSP?
B^'$->M1]6N;48^7S5*#W[JK6N?;<3&1KRN;K1?_GB 7Y MNNKFJ0"K=56@>7]HCM]JV?D!#3F=(3DU3+7!@IB01V]JIME[>D\=KN'#]@-'. [..;9&D*-!G7)HC\.CVU##
M^4]2=%K%*).]NH9U@_K$1XTC2Y/7'S4UT0X\>XY5TL7;0RD8.P8XS+EQ? 4 M0YD[$W.*5T"7'2;^257V4VT8!14_BWR#F)(:\KE*X#L,SSUS+Z:QJ-I@>*2\
('J/SEFR"E;YPCG\M;0Z*%].?$9#F MU))' =[&J08@ -\FF$Z"BQ9 17&>TS5!& Z+Q9*AIPZ8!T48-B#2M MU6LZ$#4=B&I7,][@5M,[I>E U%!10T5-!Z)*5VXZ$#5LH^E
U'0@JGGF4UA\B_F,]M3N6Q;U71=[6B=I]]P'BOO@03*KI*M]D--U311$ FFZ%%# M%/58N?I2V_XQMJHIB3R2'6N:.GC3K^;@*U>O@NB;]ZLY8*/LK20
MIL/R4:Z\!W+H"%P_4O>X=QV8PW&044U+R0M(HE;C_(XK M\MV0Q?E*EXSX*793GSKW)*DD>-ZT)CE]>5)?\R&K-4FTU<"A&QR4WL;@^'L4 M]%KMID=!TZ.@=E5E#6XUU=5-
CX*&BAH]:GH45+IRTZ.@81M-CX*F1T'-@UM- MCX*F7KOI47"V*S=W4K^5FS36"J5CTZ/@<.4@GHE!Z*4C1ZS1SPVJQ<<7,"O=WI'&-S@C)H
MH^E,4,N5SU/S;CH3"SE/>C>FV=)'[04NQ0-I*G#/L]53X8-G^G*S?T=]\HG MKV\O MI?1U#L_6@3\KZ^\/"1)9)2Y?+G1MK54CE[$)G?QZ#^+CCPL#>)3[7C&L%^/5 M>_-Q'3M1O(W-
/_[%4&8NLL(_4<;Z[K^YN,#W84S59!W,JKA-N!E^.5\3#IL MXX4I,WJ==@5E5^$\V@CI@LF.4KZ;-803"P/2KK87*A$5UB]S8RM\ +']BJ.Z MIMQ:$\7\[+A.
1FG./S*52FJ$=HQP/Q+YL]W8R[4;%8^^CS#T9TQ! MQ<>P7\E1,OC@P9'PE'"WV"<#H:1W%?C GWDM)4>SZO?CPWTDN,F$N&+>V#5) M7Y%GID?[L6T+.41D,I7!KU?
Y=\LYX5Y/F#. MQ'PV)Z"U*1,#1)WR(O0[Q>*7OR-"P.>F9K/3'G;>Z> PD?>IPGP0UC&G]%W MC+FS!,P#E(-%)Z[Q8BL3!_YE>'QAYGG4*$/Y1>_1U2D_0Y(%KF(7%E<(*X"
M\)*[PK\"IU3>:NUW?%78'7[N\#NV'_W\X/]>XF"NS)]QO=E*'/04N?+.2Y* M:RZ6/G!R@(]A8]E_7%-L*:P:L/U@RU)@E*CR*28GK>$K>535BH)*$5<-_2*
M.I/84.T,AD7D%2,EN&6#/C%]SH 8:REQ3]?'8,AD4AI\:@)+XVS?*FQ_3&? MGPS (%F**W$,D2@?^*FF? B66P&6+Z#S6+"2L&,BIL4EO7N_1+RNFR!Q-9U> M#N\S;8 K<
0P[XAP\H'4WX+W[__HV3[#WE#5!^G&FSFHV5*04SX;%E(\,!E@ M=Z2 &?3-5)VNBEP%V1=(8D+8;,PDI9#^3M]]@;<5H.0H!NU/?"^73;YA< M+5W@DSP#-8M-A-
Z>T45;%]X>^%G3.4K2#N6I@T/S,\.1;VYV8PT7P-.\L8%W MWP=\S6"]8-\$>.,8U=$,5]:.L+TT OSGDIG!"!2:#M%@+FT)^*(&=OT9W$X*=X"4&[*NT]#%*[M4%Y2WH*)
((IT\DY3Y3G^1U HX:H'N['*"Y%N'O>%:$55:$*C8 MB=2CN%;"X3 W?I(N*S7MY,81/GSSK[11^ BMR?BF%*YL 9<1BTT=5(?1$:2\ MO7RGF/P^TP\!W!F<8J(\OBK#]YVVIQ=ZAER
MO2T9Y@>BS[>?UL$.KABE$>0!R><1K*_=-/.F5_;%HL0X5?A>H!:[_-PJ[,] M;MG[P*U4YL 6N%4"NFB] G1I*5^XT>Z1AV+A> RDE6"1:6@*-HF71;X&UYDL M@<4[CRCQ.+^9+RW?
7%BO"#DN>? E$LS/0!ASEB?5DY?TW? FQK^5"2DS*)F6 MEN$&[P*5VD71BAB]<%R?K_))'N-3?_W%Y!^P?E (VI:V: M=HZ4>2?\&(C (7*@!K*!PE HQ^**]) X"0S+D&@JPOO9G)
=+L@+'5NX0ZJI MTXR^5=SYG!IP+I50$+ 1^%*X@A"<2 MUO)D@005L :EQ3+'9-$ER:E88XE_FTO8"]:8%?&<$DZV +>.1H$O,.S$28! M"Q&?1L#G@,D3'Q'OC%!N/& ?##GA<
M!64^9W_<&1P"\XUOU1444!^;@88+O(PIR(X)D@!#Z%_"IS@T]/CP"4) MBQ 1-O!OD- V08EY=CA;CWB5HP9?_(H6@?KESCWN-YY$+= 5DM5C1#9 V04,
MB!9A/\%JC;YEE2@FWP]9?H0I"IJM/MRL,^7 %B#/U?C2S7RV=LLDDW!V<,+] M(TW5>Z,B)VSL@HC;(-T5Z+;I:3H%)R4-LMR#IIV>_;P@XUN\8:'91/CG%\84 M#]I]]?<*C+W!=]=
"\A(,5-DX3&L+ZJL*;!D98ZY(*Y_HPGMGC$#3]X$?74 MW/OP !V,3:?H]7IFI*.ES_25]N50&]48]B=PY0Y2,8'2A8H*NC;EL=#=-6 MXOHAJE&*'6P21-
T_%'+RVSOMH3KH:NLRRLVB59T]HE6C_N,1]KHA8&>@MGLC MM9WAIR#-@ZJAS@5TF4/L.(G"QC\^BHK\\;& E;Q75!T]Y%ZV6LI=S]N[ZY_M//RO#+]!7[K/3KMY ?D M2N*B-(?
2N>>Y)C-2(S,#;O%Q/.?*A\FD144:W)Y+GFZH[SZM9754X'5\JK MF3K0]R5/0B:Z4C'?K_%$VUJ.2RH>H9Q\'KC(BESHG6L#=#/O#/.EZ5KF_Y2 M%-!-
S9_XLU<'>.UKIM/.33CZHU3)4]X)^1MF$@OZW<4K_AE<##S^15$+;G[= MD:X.];0S08;WW&!8'.,E[=18CBTP3*]ZYCB]4W"]\RPZ/
MB6+..6S"^YG7E"X.W0.F3%I*U>]4P*V#R[R)W.6.16.ZVAVE*_5]<$7GN'+E M:*F5@99)%E\!6G;:JCY*US8?^HKJ]5T'5U83+#YA^FFG]CM*8.O!(SNF].BJ
M7D.]Z$Q7KIZ5KQ_D7I^5GS8JUE-%_SN;F6.KMNZ0$R*9=BJOLP3N+:]O_;%+ M"6)IBW59.7]67:J[K@EEV?QLHW'HM1_#64^&!/0EYNMZSM1_,5Q6$P1> M+VA9
YK:0]/]03N5B;4#LZ<4:'GM]^+6=Z,X3>^]@[;>M)!NL'H3$5*& :IO MBM4EZ3%U0.5M;8#3)*K:AZ0&Y3'QK8W9(5BSO7[M=*-:K5Q3_'*L/CTW?!'
MZW45&W4>^A;KJ5M_Q184QGB\G"\MZCTQ85@B:U(4KV0_ZPTDK?Y/+]?I+'+ M/]N(K</UO4T [(G+NP,+_H<]S2;(*;CX8]<.1LWA1KK*)MSN78.P-4-8
M+6495HJP.XJ/85O5AMW](VRC*!>03@<0<^(L'RVVEUDL]>7*4;[7SRC\SBIA MQO &M;M&MF 2MSN-#^1DL%!+]0\;8^&.":05;51FL/6$0ES9QA%IVD=>>5O M5
)CNW)F>]039Y%9$1QT@<#I8CAX!1N+L;IPT#.\>?P+MAO+[:TQT%,.MNA^ MKOEV;NT?C$B&&B!>>A[S2V]IE&%&#H!59K1SPI/E'R<]N7&7XV2TO-\A1:"7 MP?E5Q678,!8[&5FO-
""[B_6_IG267U/>1:A+][&0GG"_MM%C7VT82_E3_H-M'O^@NG/O%O['CM]WT[W%)>"PE%M%L!&O3%7*^V/F3#R5Z:2_1;RF^WMU?.N/GZE9I+W#[\]_4/ MY>;
[P^7WWVX^?;U6+N_OKQ_N3Z_5Q$.TA80BNBMGFM:2[VED%XOBJP- MX95*7RFMOY%<1R*Y.HWD]K7D2N?X;R&Y5OK<&LE51\G5]35%GD*T$.@K[<$O MDER[>]S7EEQ-=+
VSEH^3"GAH"433*.)A48DHR=O-)T9^/H5@YS]>6W^Z^31 M'<0B/J$[]. "!]3X6%24PB.:'Y3X^9MW+P'D:;[YF)1Z=V@V.FBV'?F-P*R!KB\ MYDR@;DJDKG"6-
1]3HGGN&3:*KXBI7DJ] KOGVI6Y 7H#] ;H#=^/TX6^,9<< M8V'Z\,;_X)#T6Z;*]7K6E7_8=U4T5='TA1>$KZ@G)M.5UVX.$MUA,WYN.VM;Z M.G=4OV939[HR]7C92366#QTBM],D8G*
<)=UVW;2>C5"U:": MK]>BB04<[+[R4;-H:-2\X3MPK8(]=6)@N'^^>,S\> MN3N T.YU-+7=K]]8EWIV]/V\] =F*NXS"(6XCU\/Z&"G@;%Z]+I%!CX)@Z1K?W;);/T]";?[0[402^C.5;5
M]4\;+*X-H^ITJO.4EZV-#$9]5U_=Z[T.?+]>OG/]I0,P79WB>"O]_^K:O:;; MJE3>1;G?NKVUJO=ZJ];5SW2NU^FX^"GZUBN+>,95*$4;N\ 'O7;ZK"?
SL,Y])76TP'5R[K'BQ]WI/*I7%VK=U3^X-^P]=K="6%> M=/U2TU)VY&H==3B$?_03&FY_D'$6Q7,-\+S9,U[Q;!>C%X/NPID] MGY%<;-_[RY\->!E^.1^+]C6/0PSP-
@*NL*\AWE&A%9T,GS;$?@Q/^05T\=Y M[76Z-+N@@(WD]IL:Y4 MV*1GY(7'QN\G2Q>U*K O6WK2(,/Z5GVNON1PREYH>642YGYIYS"46B?Z3 51 MJDN?FW:NBA-
)2O5&>R.*P5_1]7B=OIEZ2!==F-[2Q='3]ZY#N@(WD]IL:Y4 MV*1GY(7'QN\G2Q>U*K O6WK2(,/Z5GVNON1PREYH>642YGYIYS"46B?Z3 51 MIDN?FW:NBA-
IMS5($BF'>HI2]TZ7)SZK]#)[5]B*9LERCK8/V)&H#^-EHA4C M4 1U\I3IIY)=A*;].#6]5!K\TN9=VN+/^$698I9V!L-CJ8$>-H)$-1K!5Y&C/KPP MZYE] V#-
]DDF43N]@3H8=HZ[UKH&]5MP%[V&0#8CD$TZ8F80"H;#R].0QV!*\I;NSNT$1AV>32U_DF;#OL#=ZW$OP<]""5_WXQ^6/*^7N]O^?__OR M_EJY_,W'I?
6WZ^\/U8X*W[,3]]96+I=/*NB=:7_S@]S110RX[E]S5'N7+8P MS(DB[E^7*-F/U-N+7C19\=EY(/] 2S" M_4XY$?=WEY^52_?1]"E]^@7$@J\;=VU5,50KIAE8+Q@L'Z-G/1
M/QQ;3V['E:NV3N&&;FS%&(\==X+.=PY'/#_EZ#H+1__O<.^ M>#^\-MS;F+ M$VB&NUX]S#X]DT]<9MK\C@-X*0OQ$SE&%8MY^*$S5=X;[Q2MU5. QUG(]T9 MW
.Y?;_\]NTS(LD/IV!#YVD"3/]IOZ+TPC(P@__;%EJ-%&-O) MTXU@$_CM11,F!]@"1_85]A/TYXDR:HU^E5E$=$5FO04!2(],<9:^!X()78K* M6]JN>(;_,0 &AY)$YB3.WI,S
8)/X4+AT4<+^":];N98$T!2,TP(PC,%"5QSAW"L MT-=FO2I3TT+BH. +;)H%:X\3B!Y]'N'"Y\#U7#R$)B3C6;+A<,O!@C(6\]G M/ 91^ @S (>R$41!?S:^]0LN"-X)RI=DJ$Z-A-
7#>^'VYDR%YDM1]:WICVV MEL@\2[:S\CER^&YL_^F6NJRB<3+XZA]5U_^7%\/@DD^%U>9=:U*.B[(A4 MI4"]30U1^$P7Z%%V*$&3@^W&\T!5TI/("K!Z> M!;D\$9Q-
W#GBBNF3N(Y=NHR,->N8&Z#%_]L_])6;RXLDU'V*7Y9+$/[]AT278PB MO1Z2@I1XL&4@ YMQ;@IX;R9XHCO^$4K"N$"B[.7D7WF]=P'MQN.HX>/T]!US M)7F57'IWER;;F^]?
D'!;&0U43X(@]DMUGL$K)(1H*^(ZREM0OB+2,*41OI.8 M'9!F<5^ =47&;+ITQ]^H"AE]%>P)'P+2$C5X4@D#'38=O'J#4@$5VPIMWSG MS'"!FHCZG?XB53W?
H\]QNE0^]8W!/SK70/G!#93;FZ*G:_S1]>B/0\]L&?\7F8H?-\]1@0EK.3H#01FA(SYR<2Z#R[0#=-;N]J(YQPC MM*5I^DY%96*#;]C3S?BK1SKH (M<+V'.]%KD'$\L5XC1XQM.:[0"FTV?
A;0<6,2[AZH:4&:NY,\UU2U5UQ++J' M^ %(&1?;C^U13>C);TVQ'"@#6 ,W 7[Y]CP[UG(>%GXILO KZ?+)=%M-*)^/ M.S!> 2O4=AYH'<\F3:9:V)_11!%YY[R2[NE]5IU3%
<]]UKD;E,+O$LM\AYB M1)\8T"#+8 2!^R3*]])\)< ZD24P3NQO4E4G M4Q;C\;KR;YH@7^9+E6\-]VX\4GUB.&<9VEC[$.06O&.,Z 8X]8Z[ODE/4<9
M;E@T(H>FIDL"\%7B#O^BYQN@7\'7.FTNP$)95>2HE:A>+$K%2FDA*LL!%A@P M(=S5VC$YJBIX0I/*W^&80, AQ'_1VJUV.R*G8W%.RW&"F"/<.#TF;*&DGQYN M%4C(] " /"9
F\47H-Z'*@/ NZ5<@B9#@(\&'_C72)/"BT$?X!S4#F]&:.DZ MRZ<9(,L+H"-P:T0CA ?%I.(*$]L9Q)6*?#*EB-'3A.L_FA/&(VQA4> /NP(V: MKI3.XK64&YMBR.9X:1F@J1*N
/1=)ML5.RJY+>%Y0%$P!)@].5R.]V&D4@(: M'T-%#UAJ1/W%:%SH^[R__@O7$]L,4('8^\8Q;H>, (A(L+;UK$?4C_C^Y! M1#H#Y.>< -^?
=$P:]#9Z)3;>\>P1%71WX$OQW06[(,M-,**40^CL6^UH%=]I+X;E>5_=WQL 6>0 MG6-27C%FLOCY^5>=;/I6:XG[FN/X#<^>H=]Z(E_P :^=&^"0V; L3]@^WY]W: M05N8(*
<#+"Z6S.90+/0*_KF G!22Y<8_*LEDS)Z[BA]?58:LK5DJ"WR+L" M?=@U%^G.O-N?XN,WXU5VHT]6&-2RSJ6BE7^I9/Q3'N(.1ZE&X%^!G4BT+:IU M68F6S;SXHUAYOP@W.J?)*?
8)Q]3#C^W1!=6QWDR]+4EU2-I,EJREOH]IV35=[&?4. MM7,"%9M@=98?]6!*=?)C*_M]<_DQ*%5^1(1>(S]JP]-2.+N9@;7Z=LNRK4[W M,D\'F?]E";P<9-K_;FKW5;UWG.
(N9BYU:BON4K==H;F$/7\V%WC##05>)YR# M6(] BVY[EE.K-M+_#R;G=I+]4/U%ZW-DS]+!:L#+%2 MWJ/MA=_NB-71U4%0#:]A#:5?S-CK[D7ZW;/Q$G/[[N)T_,<]W6;(-L@Q5I*
M%HABF^$N<9.;2\5!:V-&© 9:"MO]ZN$XQ?VZ'X-N!=]V(C'W;F8IHZ&0W4P MZIP1R[JMCO(E3;J9RF;29FU"W,2]..]WX9_5@[OK*%]B]E9O+Q1TF3K&=8 ML]2]X\96SL;TZ,5?
U15"IK^[D,G=^"H'\S?#)OFB]1I_8Q.OJO6"5Q$K MO;+%2G3GC;%2$]:U8[K=>C?3^V.:I/1LKV) M=12B<+]AH"_F\WXLK-+C0-&=-Z*P)IPKA;P[B<*<&VY$8>T6K RA=DR+6 ^A M-A-
A.%O>YQ>AMC5N&H/ATNM-Z*1+7A,$MV1#M"K#VH)+.@_.1!?_QFN..9P]?' M-Q*B\<'5O#8O/-C5'JS[MM(E1>2*89HQ* M*/HIVOK*P,[29G]);"-+HOSJ-
,YT^@N>W*UMK2SOO).W&C:4V_4HUWE0=61 MF 13+2T4LTU(W*WMH-COIUG-KHP\Y3FKF)&7%4A8 MP(M)YN MGUII1/K>_%E*E^D5 >G1].R
=&3CZ[:%Z33AZ$]Y5:I#^B[AZ)S[W:!48:CV MV^DI]V=TT:>#6:665>9@U@E+P;A!M9^&,+L95'JZ\VNU!E59T6_;34&57CKUG%]@]#L;=@^VB
MM\MW@L7VQ[YTK#NG5AWKS]2.R/MC !V;#>4;P9L/LJHR!V62X1&EPD#5L^X#Z]C%$ M33N=J@=*)?T-UIZ<\)U."_-O/6&V]I3T(=LPB6ON2-QC-H"75P5"K
MB\/W+!8\;]%S@<&GONT]>/4=_'UZ8M4T]Q!:2]_SP;WSSZY6S-4)G=Z'3'734 M0;>9V-3P];V8#$0 *^3+C&IMMQ@.WMAXPYXG4[Y!0?;60O]&C/N3[<_K]Y_M7'RZ?7BX_0;XN/BI>
(YE3CX;O/;9!B@R9G:KO=QG]6VA=W MEU=7-1]_BX)ECS?5.FZ2%HI. Z(!%N;,>C:#PXOF$!'"WXWL)X-4!AKP41 M'!K7=^:[6F_[L>'>]5WZ'BP8K!-
XQ@2MY]6)Z8WA<+Z7T]BIM&/M%U0E&8.2=L32 M>2QXI*=8,+?Q/-\%L\3V(V"_$@!?GR]OG35]?!=ZVDB22OW8#DDRF6\MD>0, M]%K.5I<1MCHU;<,>HZ-H['@-7UV#9-
X6T$Q]*,T?"=X?;,S,9SOD(H3SU3'L M+XQ!'LA?H?AJH[XZ[&3U32_S0O*:+#8XLQ.I'Q1N^.CLHN&$K=]'S@DC'F M#!7:#(^""@_XBC-M>"9:DL\3$M@1P^M=]>!_]WYM].
PI"%O&I\#EJWK?8R MIZX?W^V>-I8,R\&8W:T,PZJZ?TSUGJKC(^ZBC]N,EZX+MHL"]I-T3=]D.6;; MQ#;*\#\#\#\# MQ#:*\#:*(\E:CXCK3 "]YG?5!6!N:L.]+:.I:T>,YL59,D^>?9%O6LPZQ"8U2_
M'2W"K!UY>%=M=[KJL+\WS*]3XEPE\^:;.]]B!5ZC@O=81\]= 32>.$O0&C:Z MS5\V(Y.5]VP2D-/2G4:CU/+=LC1*]"9KP" MO7;DQX!>W9&]IU?

G[!\0O8B'_]E_=":O^%\T.3ZFT\02OU?':B/;H[W(A1X= M=\)< @>80>_;=%XZ>6]5%W/BS^!/[5_A4@'1%L9D L_0E?Q%'#13:+V)(NEL M\3ASP_T4B[LW!53S:($HC&@8RL/U_SQ
MZ[H.$I#NPID]GY%**)]P,OPR_E8M!Z@JW?>K(-A$0+;$:TD#Z>W='J-\C;?B5-WZ2#36ED16?ZC,42NKU%*)H!1Y:&O:8*88]45QRT
/,3%MA/\72#I/)8>/N$_&C@M.F#/QX!#F:5'ZUQ&3U.Q!N3ME@V*V/[P+N MW+ !?(HW,RQ+.<9C=\EO_Q'0R# G"AP:R2B&.RWE 3XBU#*]&.8!")THV?W7 MGX;Z-OC@X>^

MOMFX$=C'|'\5@/TR$0D2"^PKQ'VE2U]KI_@V"FGED=(51>@HXUK:1.23EE K ME8CN?9\C?3K7^;Y@=;)]NH).138]S8.$B1AARL =>(;C,R>AX#ANGA)];7E< M=-&/2T(Q'>=Q$4:
[1,?EJ+8KILD?.DLW4<".O:V0R"??-03*%[F9NL(A;FZX@=.UF9L@J_N:Z)CQ;"R_/D"^KR8Q'- M9E=6&ZL/VL&%[BI3+P-:E6;.
3RTLU=BD*^D2?;+_7;^-6CI)8^NW4*B43OBS"'8O:"HNF7K$ MIT^U;95E8\,*K4P]ETD5S*H?6EC9(K<"H\S?,K/2Q)&I[4O/UBO^CM=VY$G# MR:Q ?!--
TP??)6#>S..)@_1%"K[AIS5%8"[:X ,?D-,\]+ !']Q0Y,2\8F^ M /F%Z2Z&<7)AG!/;#TF5<$I\BEAQ,@IW$TI'F2 ^8+RY_4.C_#BEC*W5\1,O8 M]CZ84>.I2#RA%!:!P>N;(<>.] -"TH?
(\Q@H/PXN#4*L>/&\+E=/0@+H/M4.X\$*#4=WEU$2OKQ?X*A_)*W%F=;KEA'*S*O/_LQZ;:&3^,YC=?W6[>+ M579E757EMMH0[F9-
]}D%Q52GG;F7W1936@)3V]Z84IH=N:.HPF&]SL<22X\? MM>X^T9E/B<5BFF=W))!NL9X&K0PRG+$0=N"F&H7P1@46>|^:FK44"P5;:?;)#?MC
MV^XISGQ*+!;3[/N#+@.S/;#/]C.)ZC;R@HZSP \.!Y,.1*"AR& M(MB7Z3@1 ML]?'N',WPQO>^S&KZW@?,X<6S"S6WLNM'=F6]497;C;$B]*UI]:[9*/CCW5MD])?$(2+%55?YK%W
M4CF'E,K8\X.1&-VH!^)Q]VEA(]-=W/,%=8QCSTF[R"EI?+P>NJA(Z;2:!2!E M7%I=Z)5+4"SU;"[5X]"Z^RS\SEK WXR+H;/6#'/EIBAK'#QW]XK+G]
M[@G+%;3ET"^DQ^O;WN#Z2GKH/0[^)0T>>W=/OG(IS_0*!-XC;/'%[&B M3AO?+'GN9R$R^'(2@D2].)M,Z!4A8Z_FV*%Q;!\YEB(>=#[^AG60]Y^(+7)A MW9]MN[!U^>.,
ZZ7S$P//>,2L-#%!S7R$\NT\KB9)E$[37] [UF^[WKO$]V[M/"2&QUY>ANU>@\6M*;K-3#_;IXGK!0/BO6 WV["Y+7;>Z#LC#[M>KVQ_L5[U
M\?)P=7QQKD/"AO7K=Z_(.94BF3,B+3!U86_I6LI7,W(%V_"O.!|]VFZFT*U\ MB5O#=N@3I4;6X;M#3NN'9KNM3(G26Q I(333O.OY]^--H9>.)OQ%/-YZ952/E^>U!22FUW1X M\
<1VYD%W%>KIWB%;^4TY#7%7Z*?X<7&)^BFUG5I!5:6@L]^$"E!0:6ANJ:&T MIMSN9EMLGQ#3:PTEI@-U@!H]8X96I:&V\Z&VT%&MBG14THWZ:KQ+6FN#>R]Q
MZGN+6E*_")66B6$?I-)V=[NZ+;G=U+&IF'9+N(VMUD:[,MR0VE#FD=![R(95=KH=V]$2;+5EI M9DW2 _-IQ!3.M\3W/TG?@-?@C\"W3:#],)!,RQ_!/H+\ND3U@=K\0&7N6YGC
MYP<>."O.D.# %:=]$>*[J!2SX^7X$4$LXW=M![$-!?EA0>RX3&LFO6<)Z3VV M',/!UVW 65\0\7UXCF4!+Y*[C4R6^TW(FT P=544G<>E ,TZ?N!T?^.!/?CZ*SE=&XUT_^-E
M_A&A32T&;>7%:1H-N=7*RN_:TB_UGA]] (GVEW0""=@V\ZS (F((^=,TN)1+ MWWY=,E)=H0EH(_]8,+<^2OA P64=KK '#3 MG8%I4F87*Y6S;&9D+;U0O7.=47'2NZ# Z?
SIT4\Q6>4@L;;TCG4%UO83I-\C MUM8J;EC@I 4.)48-NNBHTE$:"\K)E*BWU(N\@USU*OJ.](^90V@[9UD*)@2[M\4P-YYU6ZL2]I=*/B\]L-V-FP=D#4\+T,:'UF^,3.+3$3/KEBRJ-
MN)*H_"S MKOS;]X)_7TXL,KZ?$L\(,.EQ/+9&Q-NUYH,B*TI.D=I9N%H&BK." MB60%/I+'D>B:I&A1$E^5#)3R>(]TE.9(TZ\9H0_Z+IGP-Z#]=^G#PK3A;KHD MP
#X>37S:&'2^_%7/A!2LQ0[G@.!/IDS[YT8WMF7UKPX^2B]P)P37S+& ?$D MH-#,<$;Y[!8LIX,7M>?W, M[ZR+^1.M8FTX@#@)9/UH@[6L;5L1RB-O1FC-ZR$!!%BF!!O&
Y4"P(4T2)RQ MB4%!)5'MB*VPIAZ9&N_P.\N/L>?. IC4,>S@_4+]!?& EB/=N:_L95)X@,,O M6L[(G]$\Y"LS8_X$:#'C7Y:=['0">X^-$;*C%X1@? !HN(LZ\ZC]N:*%Y8/5
M4@]U6V[F'>HW(+!'$*I /!W@%';Q]V!O+0>_$SIQ102P\J_#O #&OI@QX" M/\T[F-N5^,C .1SV]I1=$8SV9GB>X3".SCPX#SY9=A;:*5K3SD=].C A3/P7 M"]HR])"6A,UY27B.OZ?
X89!8O)%T^;/K[\0;63YY@$^156[!MMG#%\)G $$" MOZ:BBO*'[X)6W]K951F)Y?B^([5K]Y KJ7GH\2'LHCMMOI.:H$SM M@W9Z!?
N'S(LD%?)M[9!T+*_X0<.#24T+U5*$<^_+!^"CI]#$S M/?/0D")1U7Z*H9C/HF5\X1\$LF?>=5.:PV;^,W,8DJ-S%)T%3O&YA:5IG[(- M\,O.*RS51=-@;+T2IC]"(^$#?
N+__=#1-.4SE\7TO]3/'U,&A-J@%,GJUE%2 ML(=-4X3P,=_U"[45BRU94X&E+F]IOP4;@PK_J-Q&'TOL3%GY#0. MI4E(]<_2A^''%%GR*0+DIEXO1@7FQ1A8N+ .9V1-#3AV+YBD2;?
2;WB<$^0CF=?]N37?2 1-HA M-EESE2OP!:CLF)A5SCC%^M;B@/"W7O0W*AX6GB\_/$[6G-I_F\!Z@'AD M_"\]T8QG<%/Q$(*4B7[YYLYL$V4H:L*,D%KAG\T<&I,H$+T@<"T[EXQT#-
Z@ M5S*F(+E?P=]<-5<2@@XY@=M=[NNK]4[JU?!HO>YS!*HMO?G!_#CG43MFO &^ M42IFTM0.R>Y;G?DFR2/58K+,6%A;0Y9H=J9(.1\->4:PQM6?K_$7E%37/DRXB/MYQ0NS.
A%V,3/21R9EG$L4#: M,_"OY!XA(AOAMI><3$("K6,L46/[S+YUER1,?%@)RRY MC:Q,I"R!!@N2Y"_6R3>;SS+8Y4YC"3I*_5E:F"E(0-NZ3L MZ^Y'$^4&*]EHM>6*=HU;&G9! U;-:!:
Y;7X@L9">P]TA?/,0EC+#F?F,=FV M@2-5FVNI5U9,O-G,O>>ZR/68,GZ7#[/.O/#&9PQ_SK635KI/2TB:;7NQ961H M"Y+NUO(B\@<7^U%S!%WL.VUV6:
I]E+H94$Y.,QUH<*&;FDY5GULC*P:;NFS MD>]3"_Y+-I2$/E0B:*,VJ1VA41!B>-T N#"@!>H[A>(WIM-*!Y=-1HVIQ"! M+4W!#$6>]RK>H814H'%Y^QW-AH1-%T7=F_E?
UY9_/>O^YYA^>.8W-OSH -<"\ M"Z2=C!)U*UF^+ 24CF1O+<'5C#-#W'R1D>[R7DR7V7'U/B,APHIAA;+--R:BZHTH7SX.A*'%4!8?
4/PV"=[<*CF'.30*DYGF%P&2^(J!^=N#]M7:Q#-7"TF-^XBSV*YILXX!MMI:CUQ M+Z"7FU2H-1%7LR05*NDTTR-F8V_#@"+/$T'G:U8KO@27$Q"&;V M+/ #8";-]L2KO?
G,RCRS,L^2MD%L/YE)T&?2\18SY2L_"PLLBC;%XT<$XE? MD_@N4 F+]WF$;IOI,30TXA7H99P.Z%IN]].E"2(=%GM9.7YRW'M5^/E&F\ M+7\,4MKCCI#/\W0X\>+U;&!
(SCV%&MH&G.3X#6O:;D9*Y+5KOCG76YN:\E/C MF9P/01C^>4[3P3Z!D'HSWOVS+QLX!N3ERR^&-/$0/C^ $!H@.8O \H+ZK; M FD6IP<7HZ82E.0'[1]Y(62?_'<&B[]&X>X/8.!?
[469(SGEUL\D FIK M"D."B.52U'+P8,;IQ/_XMSX>CY5V]?9ZV,9;;5Q(3]^?;K^YS? D73I._S__MIW1?[TK(7]XD][%/S,1N8WG(L.?[8$2&06VIA]?N] C98IFF[]'KC:]6>",B
M2WUG="&%0T.Z(08,[8'+(T(\^WBWX4I=Q?)S]%\9.<9CASUPG%EPYEO.7AK M#^=D0L"^F(SPRGQHV79H%H"50=.]]*WK8T+*!5_?HD3QEMI9E&YY/Z9[[HW^ M.[.
$KDX;B1PW$A&/Y 4(26 #F%HND?-%-\R")U39:1%&R YA]S_"U MYS#FUI [?*XWUP-.P^]XK"690\FL]LOD!]-\RCCC)9KRB5"#NR<]>/QBG=EE
M,KJNTJMAPV)_5"Y@5I6::BK^G$A^CU]3-%BLEB\I/^8>>(;C,WWL,TZ^3)F? MS/-[(D2S? %DT^SEA7YB%#V!C6/BA+G>L>D4?5^.XDMQ."K/4%]T?39_^GW+
M$RA:XN4S*YETPE?V,F7@PLM#X*(%*-6NMK5=1FM-9H!1,R+8Q"_.?52DG(PS1B*2A21Q*^O^H,SD6(M4+^&DBDYK$D1.B?*TZ5N,IGSI'-,G]&E*]QO*)/B0*6E3>?
F1@GYGF$*CV>6P*47K" U+E8D$KH MS>QX!W>&;QK_Y3Q\:GA_DH#>>E]*EO2Y<66(?_#PLXU/T_(D^>_^3.9,9C. MU-
Q$/L@L!/'Y>MY<5&A34#QIAT%,/2.P5K;IA&D./C7K4?"VE&3WI87#R% M;WCU/23$69!]N@Z;([/I^1]498NP]] &"]@ WV7;F\OI0]##?#MR'R8C
MA^]@7D1,XY'[RE[761YERARON05$X\(/88":QIV!.FY\NO70^@F?\]&73SP: M>"&!'+@A0R]E)P5YRS&H?$E-1X_^PG?DK;F()+LYHM_L.; V.S\D&9\#+7QN
M3'_6NHO.P6Z=\VC('Q12%'^-B+CPA@OI1/"O,Q;MQY9Z]^/$-G>6#+"!:^O]NV:+O.U#FO+&X9P@$XC_]I@ M9V^ITU@9\C]@;XG=-<=
=6G!;3KM(#UT@+X_;P1N<)5W='7WD'M'=3>0>T= MU-[!\7D"\P':9>Y!DK31\UTC?5M#D]E9?9Q%=476+Y&UM"Y6,S*4T^\BV>_7 M?S4X1X'F'LMD$13*]*5K.85^!@M(,"0X
=AM)M\.94P8U$^9VW%AV=5&]9Q+ MF/QXK%>!?QZQ+69(.&ESWT<5\F]93.JL9]SC!ECI%Z6%'WDDSUA7!+]X13.L M9_8SU4,+=X*JST"1R>L=C49P!"SVW"]$-A=2R97[(!]MT
")U;,I0-S9H&>9 ME8\\L8TW_R@R>@Y:?BR^7-(S+W(6/D7HAS7=B/D[:OZ^<_T= O3WXX=PSLVN M)V@N;P_=FD>.SXD"G_K4Y6=&XF.1<&8'1UR5UB/@]U%B2F,7/#I'AU'8.(4
M80&T"[$ =]-$G@5 BP,LR.381?MGGF<5I/TWIT#!VK\0G;_L]//S1%^H/N=# M5.SH/'L[^Q]>.6H^C)9XFR*E8[JYM4B/J.IVAK>VHWK#>'44"-@+B<7"V+P
M9\=A7:NP[T).F#R^K7PQ_EO2&%1M-3(O_!_8O2^HE5O7<'(*@^XZ+:K&3@M^ MS8^6O^-CXT55#\+K:0PMS_M$YP8]0&?VWO)RPRETL'""1<6TS5576RQ7&W, M/Y%/7&WC@-
%X!1#IRX(;9P>,1C1BJ"'.RPF$$C(N#\!T9G]3,I,Y 8D5T8<7 MCD7SA(I>?R*]$+RDH,4C#.F-D#_![Q@:ON7+TG!F/I,_\3N;HFRGMQ1O!+M4 MT$(*DNF^4=4]-.SP8DIED@?
CT'&56L^P,%&;)L&&;_KDC$D0%Z5P6#T%5HF9 ME2^FMQA15?TWPWKE1;!A(LRN=7);PQR#'.GYM(S!S/?9E0M-VVU07TA5/[,@ M.9.;D2R]_N\,E+^,/(U%4"-/!$52'1OF8-D#/
U@;40W55(/U+@1F6PYCP92 M4HQ+(]S,8[&*)(D&,%I8_6"AR1VOEM5?;(15-^B+P.CN!K47?-\%) ?DJF%&IE_L:22[)RQ:CL* MN*62C%LA9M+$Q*MDZHLM][62/GM>BA-
.$M)&4HH"WP?*Z WU321FWEIZ5>X M84, /TYXFK_59 W8^&4X$+1E5QV*>Q,1,,FA&^T]ZA,;4B%_]3K-!YZ,!$ M+XSSW,+9%"=8K)P[5B8X
M1Y(D'BUCF3I6#">LVT*90S]FC#S7]VG?(3Q\HPGO:>]"_-C8\K!+)+=YTZ"A M437IDOTM0E_])?B&[GMCKI.AD(Q0%S)B/BEL-N51,Q]$]#_FV\7BN?OP@A(* M0(Z 9
@IG#A=\^H\INHSY==:Y;F HU\FOZ&@X25NO9-T45%V:C!!38,5K6C MF92Q^;(M8:3["RB ? M53=.X#HVOH;$=M_2M$]W7HN]CCP=,YP%-->$>B5#4+L\90MF#]-/HB8?,?]B MOL5
74@K\P\P!"YI@/R*!!BZ8Q<%3(CV@O!SBXN052@!%O9Z!H+-Y9]QD<1.Y$<,/D6^O,=T!O=3(@^]%T:E<@?!HTQSE=PA M*CMBQ]43?
29C69U%\&/F>Q=87E@V'9V9*$\S(]/#SL9SPISWZL$Z@A8L,RIW M?,%*#3&?)%3-UO=S.CM&#=$)]E$=)XO;T6ES-,20A"<_#@V%51"-1_^8V/.> M3PNGGB?
ZW$C'[Q:6CL'4P]!;+/&=.GXY\B'Z*L8ZV=]31$GVGY"'\%/Z*4." M!T.2&SV,K?%8LC+?Z83MD_^*35M MOO4>?
L\'%6F9EH%A[-1Z$U5N0I=WB3FPV"1]IOLR7/$O+:RWN<7Q7C^(G6// M*XDP-KO/I*Q"71>V,XUU213E,=FSU-!;^YR(182**7,A$*3!8,S0'*7UCFDI MSS!0YDI]*QE:3\+MBD?0'A-
',+9\:9E.FM<..H\T!9R"'W(*>UY(U\8HV96- M+0_U,)CT"HN3)93_]/F)Y8 WTFRYB?7&09[TXU^NQ0F6,X%=IPI,QO62)?- M7!DX87)!;!Q%<7RJ5CE%5MCHS714=&E]T.(-
Q2450=6+G.*4G6OSQ_1M!0"/ MWNLP6\?$6 @5$'FHX$>?D=2?VA;PD_V':2%Z'3/\;R#^,(RH 9-_QM@]O]=/ MEN]ZD-#LB;)]P6(@4YXR]6XFL(&;,,F8
_<^\ESK(7'(V!]Q="&,QC.CDRNIQD6W^Q.5/2DC!%0W",4' MK-SG!,9S>.CE].NUU?>$"?%E@9UB6LP@6&_3M%)R$MYCP[+]R#+!W^1.!GCC
MY6!Q9IGA@B3$+TI=PX;9\=B]XE](S6=/"-(%LBDX&W+"PXRMFP>?L/+1X^E/F&I M9"^\!_-2<:6*$#*ZR(?22R<=!?@*4EY9^)7U_],FB\$M!A1-SI2'!XVYL0, M-B/Y] I'({I/?L!"$P&)
[!LZGARVX^3EC:(^KPL.)KU788],'FR0HZGO_PB M=C;R;ND779@"LHOR&\MQGE&X;R64(;)'6UM*K1=[!A=VY M;VYVU/9MHHH&]Q(+7K_()3"3!GQ"?E&Y,9=IE,9TV
P@+87D\,OQNS:7U<;W MTR$IO(QRWPGA8:E'[)L=2%]'5^"ON@'8=PN:U%!U_P#;%?,(RH9-_QM@]O]"/ MBN]G!/OQQZ3FF!M)GTHB8N.UAQV!0@W54#W]H[:EMN-
;+;;"]1_9A92#W9H MT5C])"3P392V$A)X.Y)VE))(RM:,2]Z9?(V.)FO-[E;$ ^I=&>"% L%,P_G+ M".G7=]ARD!H[4E MB8)TW7S9=-&)-1?5)51O:G)#6ZP;EY#V!/T=>.!EC%!
MME].C#\]XQ4\L8D5DGA 1A/'M=WG]UTIK)5$X6C]R>73Q<=KWS^E@=#_)_1 M(^]@4Q):D 9@_#OJO%T%:D]HBG#02.(_;W(9!T98^OLE-06+$NR^6S[U MT,
(\]K4I="]*B.JT;JU:TZ9E>,5UM>1R8A?]+'QCH"M%/S+H=#+\X$Q=/<:K%:;;RFIJO/J]-?RWUAO M(JNZ.=U\]Y=C
MG6[N.^]=!/[V],B3]>SHEB#FSSR 3BP%U(T.)Y MP\NP_6?FS-5W2FL3_(8LO9$%Y3'PYH9%!-\ IESX1PI#3[9U"O-)4E2,3;E, M_$^]:"]!'^>+E"#1V,Y'J6?;QKM M[M1U,VFZE=@
NQ&N6FNA-%>P'$*M,5?D!)92_N-BS"QL*UFILMZ8-)6H]6XI M;OWGN:*T=<'D2@HF=^]"R7LP!R,.5#"'+X!G)T2<$1C/9^%,IN5/;>/]$QQ^ MVW) 4?UT M?27!3T_WM_VKW@#^X]?
;>;>_N\EIZ^OOU==G-GO/8MUR0)+YLDW%0FF!)!6G M.,/MOPB=A\YX/C9>+/O]T_R<+X;W;#F?%!PDL25ZZ&X3 5Y"0.B>R?X]#XPB7FL1I#9'3 4HB3]$B0"4FF[K\RV]
M*R4(ZT[QC.>KBF)4A%8%B)AKOP0\#[VK]_[=;\F]?3X=67 ,_-5%Y>^:KF<^ M:0M83V0F/3UE3'A1 "BZ,F([^#!SC!FMQ?NQMAT6L>L8=KSXR'X>&J,_GSUW MYICG0
77^_3#:$3(>+SL+ =N :N4PG]4[4)K3H.S+Y>&/\DE$O-U?]J# @MG MSC^S^>OY<1YEXW%**ZTO".BK2]SA@IB\IF1KP"(1\1^L?_=]V!@?>^1-F(B) M?^@Y9OH7B4\N?OF Y?
6WK'^A=V1%5,A=@&Y7.,K@Z]N^?C2SU5M%WS)FMI5 MI69'.(1M)'7'|'][D+]]$:VDX?*'L!B?E.&K@: GI7(;H<33U<@T?0F9$5>& MNB/!)6MD6(9P;]J:K#;$.SHG.G/9D-
//NZ/V6,FD-6T,NQUE=K.ERUVE*1SL M#L-.?O (;>'.*_HF2S%4]ZV=!4+U>-$: @U9 O&@-H9^M-_X>V?AO:TU9 M:64SPT5$L= @=9=4.T2AE<';H#E5.
<4RK)@:WTR]ZQ9,L]82M;*W8/2#YTX)?3]&RE9;4]8WH(Y'5Q*/SG'K&#^PI%@ 7MUUR)[I4HX]V>G(MG:YX@<$3G;ELR'?/.T]K:Q@[PVY'TQ!&D!N:>'?4AQ&/?@R["LQ\+'U+WQ2C
M,2^=2\A& \OO" +HXSU*(+TS98GN0^K?(E,HF^['WWQ"7:URP@%*2Y&UUNJ@ M\DGQ_GA1IZKG0V)HV0(JFT-OYTBP]H$0SZD1LF\V'(;E_>2.@S=L1&"25V*[M4]Z-T
_\VOJN2'YGWM=?QGU7L=[&+"!>R*.R[&\X14U9;]49(8+,7+H U\; MS78WFXFT!?9VE.!=13]\^;TW([PW"'ON:195L:\%=D>#.E(IY=>9;V"7M,NY_M]$A&
[K.#QZF/)7&ML85I6NS2(^0=>+]W\&O+IM4]X&^S%_BX$Q6.,U;]*"4] MNR6WNYJL:+7$%V3FTB5^\WS4,CK:7D&;]RK^(IYK&OYD*5^/AY3(6L>DYRAO;[+$/B:W-;ZG MZ)4
G#C%F8M"GR9W.P]SH [((.[-8+YQ/>R.E5<'4O!@'#XD%]O,<_U.\.3,R M!>M*>?,BMSL-N=E5L9AZTA.P])T*-1ZG;]C...YAN E/U?$R,D99)-5F* MU9WO) \)]T*,[?
FO4VSX\3P@WDO]/D7\$!C.%I.X IKO([U\P+E:70NJO^F%T2UW8%_LMU/143KMNY#?6Y$/3>E$D@$R-R 9@M8%RL/9PP@"^'_1NI75]8(]%S:%R:BKSKFMJ-
>1.MR$K35VX)!:A9A843YWS<:O9R%;XV!54.Q?ETA]ZK.OB M/3\1T1+,2M[HG34OO&!SKKW+4>G&]>LA004]+L*8#46(],R;FO0S^/!(O9U3C.;@[<%\G8MHM-0Y6Y#/.0=A@F-
S=8C^[D6 MWGL0WIE62I0EW"X]46*W9+W3D5M*;5<+,G/I,COS&'!=I.THH1MR6U/D1G/U MU8[0,GI_A<[P@28Q04ICB4HG*;'K-V,52.ANZ@%/Y\8#,].B4=UL:[*JU=7-
M!)FY=$'=V!EPNSX<:RIRMUW;U-O)ZRLR)A[6Q/'(*W%F1!#8KI=B)\!)]N15 M0+830,BV1\:U0Q,^K2ZILWFW*#5V\^M(G.G/9<&LHYPVMJQ&R ^9VK_^B M*;*JBW=AI7
70Z;1D1=W\56,=6SAA M]#:T]FP:9-R@)TZ"4]'A#UIMM MN55;L<>/K4SUY578VC7ZK^.CS*7!'?^);?>G5L&=$^G&Q M;]S.Q%VB8>@H#X9W[ST%^/KW=QSK@7A/$\,KYFGB
QW*3WK/_;N;LR_*A:(H M:L9W_BPMV4?&QT_O@\W4FP43UP/*FKNO/[MVK#.A8+NEW)9+DD^_(!G1&CY+ M?=_'.I%8,_)^%O@!_& YSY^6[+.CK+-/-
FY9>Y3U=DMN*]EL#,GP,37MJ^&- M)I*NRA+.1W>W:$.M]KG9U1O9(DX;[FJC@$WNKG2YW6S*VN)=79$1>1D2+]R8 M+H(D$EGD%Q"Y:Z] .Q5)I53\%+ LXXG.7#;*FNIYH]MN-
%8HPL50V[4.:+ON MC;S>*B_=EQ=@W ;632>3O:YTE!5;1D(*[!L8$]*JR,WVMG'&+5ILS_3)F/R M)E!1FEVCRC"$<.KF1&[QG!@1S1EW'[@ ;O2=2\:+:X-33U;R643V.V?_W?
F16\E]/T0FVW MY4[G,$KGU8"M&+ -N=%HR&KK\(OPUHET=995/7/-X@,+QRYY\[FR_DAV'LZ M*"?3G0UMLIUIOJISZZKI"K+>EI4_Z3EF-;8U?_NO M3]+\/-+7WN-
O_;M/&./\+"5(,2)PA+S/J=E+F^,7\O)E,"'83MU]F1K..]9# M9+W' E<*X"]PHDWLL&[B3]3BI@'8L>48SL@R;%@9_.(%!O1_^1E&JV+5B3DH M$\)YAJX'PHCB %-
A%,IHRO+,)!PZBO(3""U \]0P,7V&BIQ?.(=SM>99\B1, MIL.)%Z]GN;X]6W)&YVM22(/K_QV<]^^NKN\&C!!Y=+@YU[MKS9K@Q=1X)N=# MCQA_GAMC&.:39-
AOQKM_]F4=FX&/!GS^Q9 F'HKL'T -G'T94#ZX8^D2-0 % M@_&% F*=H[/[^2SOA(0&!Z#*"?EN!,9S)/],RY_:QOLGR7)LRR%G5(6"":.= M?;$N78\ 11PR"]2^,[H ^P6&^9(V8TI?^^4]
NGI^DJ"GY[N;_M7O<$UFEGP MKZ^ L"?I_D:Z?[A^[WZ\(&*5K?V*4Y\V2;CH+137:HU4+5S,S&+#I^$C -% M8".*_W;6.JL O ,0,T3Z"@29^-(U*"-SN1.P;[?]>*$4\5W;XHX^YFOIB(GR
M1T4 2LVWP^3;*1[P,G6%5@6"-)IZNP0\N1'^DQ$$Q\!?753^G]+ .!3-\F'F M&#,3B&1^%$&WU)P[5,[M\Y#O_9YL&6:.-)1>$_W$+RIYFW#:$T@$*N7,7.1=
M3I'WAYW,_2$GYEQ!T!O8-;LG5.'_ K>([@EM39?UEGB9]B5!;DDK.4]=.!/+L? M_^:Z)DW\(-ZK-2+^DVN;98ORIJK+2G?U2ST14C=K"(L#X4RML@TA7*"":'2Q MDU/=6&W[5?
[FN;XO33UW+-J3/V%.59&'IYMY($49\$#I7[[MKF&%F)9X%9M. M=.8*\):IT[(*;X6:[WJC(WK%@ MD8 :BL=+Z)K%PDF;O=64>0)&6,ZS+#T3AWB&38M-&N:+Y5A^@#W87XD(Q!09
MM44X)EZ8+\Q=O03Y"&> MPP0'RU8!;5V3F\W5&00B1.UK#(N#X>:N&"Y2A70ZGW8](&#X,?V'@!N D MN%."IH#S+!$AHQ?U661G,9. =A\R+HPZE9Z^(&M-
..2:]XTX$2!4]$9V2LR^WF+@PAM^'.L-U!-,5PARK0DL0=S,I;-'Q MZ3LC]X4@8TH6_G&!5UU6&I]L=I]KR[L>>]7A(X53)IUL73@5)X\3]8)EO:G* MRCK5@BNK#%SG']371?
7,-8L/S$*+/'P=O?O[8$(\R:(27?H0^O8?12!>C=)3 M('3-8N$$T=Y"C7U\"4_\((PQBD YD2%:@)VO*IG,]Y +%24>:%I+;K1RNHC6 M?N)!X">3R;X.?
HJ,V37;L3R7CV"""T++@AF#_^T+#DL M4>*4-1H%GQB/^LX-<(@VG[X?WS#V/'#N]$+FE"V"=05.C[+Z!O&D ''44&P6 M"L65?$6!V'25D^/>DLO262>ML MGA$RK:KT4KW;EEM:-
KFT;FI^;!A< L%L;M)*"%8EU^O$T T?%B0E?FUN5V!N MJYD;OSO7<=/)?=7$K)/Y?:V.(K?K=-&#!57F&G S4)61-*KK;;G;SE95$R*. M?600$Q;HG!1F>]:_7ZZN; T;@$C-EB41N L;
[$J8W(VL*H9ZY9?"Q&9!A8E(P@*SA M+#"&-I$"%Z3_RPMH#A]UP<2U3>*)'7S,4>A%=BFMR%3,9&("?^)R+[T$CP;N MG>N@BO9<6D\\?*)278ZFK+:5[:*-IV%/'B#\,IF;Q
YH9/^!>$_(-O]79$K/,:\82PJW$!_8-$E-W;^[2>AJY2*G&G%] M)UWJFGX4Z#JZNSL^=S$AU\"GMD:6XC'?4E=X!GY0Z/\2/LP>@^S+%W-S?SU?_NO3]+\>J2OO?,,O^LY1S1*HA>\W*
(V&E MF&;A'W09Q 1CD'C&,Y% \ [!0G3'S$@\."/P5&\"-26EE4.^]AA;[RA7[\<5 M6)!9[8S5E!19512YD:.81;PLK'$M#][58G&]M>69B^N6W.@J91!%A3 M%?1S,'3-
=_PWNO[%Z]01P=AQ6]F6-L!ZF[,:H$9-JP,?H'E8_Q??H;12ESU?V9^8(W?TZ1A M-W1\H]'KF<2C0("-?%(HIRG/,[-P["C*3P!S.)53PS3A.Q25OW 6YUH;9\D3
M/9D.)UZ\GN5VRMD2\32TP89)B !I??C<&K86'PT8_8LA33P\V#\$[NCLRX#R M2Y09% W&%X](=<[.[@>TO"/B!Y[K/,_X7R$?#<"XSF2XZ;E3VWC_9-D.;;E MD#,]?:__.=#.OEB7KD>
(@X9!5+?&5W\\C,. Q0(1ZUD[9?W"*2GZRL)?G]Z MO^U?]0;P'T\#^-=70-B3='\C7?Z]=_?;]9/4OX,_W%_^S]_O;P&A3__OAXZF
MMC]+U__\UA_\2_IP=7W3O^P//E:\A9O[1VGP]VOXY_'Z6OH*@_[]2;J&;5WA M&)=_EW15EM#6DGIW5_B#+GWX=M?[=M6'G5:UV+7E4N++-AD'I*7W&BOYTLV''FA-
M]"L-.VT*U(RKS\:IGPU:^:AB<_XID2?!/0P1#N;Z;O3QP'2]:.0FF(V1WZH" MOY>)U!L10%3S='>>QJ\YGVJV'IQ&>3 L4^H[-=<.BFN]T6CV,K,->D5=<^Z
M.'?]WYD5O$LB<*VVH(K5MEH5^&%WLTOADWO_>C*"X. YW'MQ9]@)].;PL7*X M/L/'SN'Z#!\[AR^-J96)Q=4L/B867Y&Q-;+J4WS$+/[>?Q15":+F4H?DN]7
MP\:VP5B#0_J'XFKA<0\^,*U_>4TI^7 M/15>Y]!$*<4A01>F%G?3G09#OCU$_'GD[E3?]=+)_XWK[;P;Q;7I_'?KP3S ME'=)H.^HLJXIYEB[?ZC0XDRFJ
8M$9#;C3K.JZG#>CN]H#>B#ANS!9G75N5N%!]$7 MEX/,=&9G ;&^[_F*S[V_/LQ\$<[5[6RTK):LM+&?U;7?SPI'!PU C/=V).U M(-A+QC)QF+6T6TH-
/T%F+@I^F7C825'Q\/FW1'QDFK)M*3XJBT^=% ".&7JZ M4A#TRDJXTMN:W&TW:T2*,7-1B%SB&NM98HR0+*HQX[4E49@I B"R,,_"XN/ M0CO3CIHR@H5.KF8>R,T'XEDN?^]V1]
[HG_;]\$V1NZW5;6-."BM'C=)\!RF+ MTM\->T8J!VG>16<-3C%F7@'.8]ON*E?N=O)> MI>V=N M0"KI%4BE(Y,WAYQZ0/GI\]HMZ(\+@O1C/F.M_*RO18D(EQ&/[L??X'#L-R%!
MTUMR4ZGC[X+,7 %:\Q]\+ C.[@VL66VA90MY"<"P4YRYMDR/?N::Q4<_*,U< V'5?$E%UL%^\YCS8]($JQLRU:7KT,]\TQ.YU>G*BI[;+G8#A!]HNY66!!,DSO-IMQH97L2[!&) M-#
[V;5I2? M@$D HZD!FL]YIOKJ%[Y\T<-\.0V*&R&IA SW">-$EF*#92O-KP[=E=>N6,7Z M41VYTMZ8Y+@S;RWS9O#K-2PF;J MVI4;'55N-C:X?A4 !C4 UX\B-/+;4VV.P++B76I35O0.:---
H@Q'%]L2'6%+ MRC=L?S.P2T_D+PVYT6C(:DYP2ACV'LZ#M+JUD%C^3EO9]G!XZ*GD9DVEF2 MC1(3NCI-66W7M6(%F;D"I*I%E[@O :DY-\8U0L68N:Z:&6CBIWNW6(3Y"9:

[%T]#-7():%8BE[06.)BN*>,Z8B$__MTW3FC2:&3["[T^_$L\:6=-4?-VSIUGH!RIF"P%[8-W=LVSW%F6L6'_W,Y:O-M3C]^F:AQ=^-Z#US,WH^9D&4REHO8+4.W*W68=
M#!%DYMJT._J9*Q!)[5)%TO;"IJ.(;R)GS&R,_H"'$Q%0@;$>'ESO>^"@%W8-M8W9LVSW%F6L6'_W,%;1$7'9S,)B06%^&HE6,0$BS+3<%5*4G.G,%.%UFU.7B-M5(!
2/T:09"9*\GIR)\EA((;;8;G<^]-M<^\49ZX-L?FESK.(_=VP9V2_@,VJB[H$J"-SUT;IT<]37Q"Q7-MW903%5';.]B03L5-MS^%V:_,-#^!\Y:^SX*9YRL;-/LM,1E$566LHLM[=H-
-4;>ULAO)2NY[M-\+;-M-D4K+4E%E:DLK-%2VH\T"%6[(>X':8+]MI-MM08^H=*5VUK6U%CU_[MOSY)\Z-)-M7WN/O_7O/DF8MR4E@#-BP#@/*4%>O@PF1#)&^+K-<-Y!K-"=
A@F<&FQ'^"Q-MB2_=3/R)-LX(L!:0Y1C.R#)L6!G\-KN-^;_\#*.5N.K_S/S-&K]_3I&&$CN<-M..AZ@$_*,]CQX72[FB(1,PN'B*+\!#B&TS8UP&!PGBD*?
^&I9'EL\VD"S2X/L_!^?!NZOKNP&C1![;LX;ZEJS)I@Q-9J)^-COI_G-MQAB&^209]IOQ[I][F4,H,H)^6X$QG,DGTW+GIK&^R?):&=?K$O7(T-0AXP"-MJ>^,+D"*P2A?
TE'\TI=^>8\X>K]^DN"GI_O;_E5O_/_Q-(!_?06-/4GW-])E-M[^GOTLWM_1]/%:UN[4.<^+)-QD%IA]I4L[O]B-K$W.1BL;N&]1-R#A2!C2C^-MVUGKK-+P#D#*$.DK$&3B2]>@C,SE=V#
[3LT^7BA%?-?F4L4V04\%B(EN3$4-M2LVWP^3;*1[P,G6%5@6"5F9(Y#J+)R,(CH&_NJCV/46!<2B:Y]\GH[[]HI_TNVDI_"=Z,QT>Y_CMM%A'=(G5F1\Z?X?ESKB=DZNF9U.KNF
M9%*WA$]G/_27%/L79]4-*9,^M1H(>@)(>D%-4N56IRLK>C;#M5-@B?@&(BLF-M>R>^]$+1KR3]-@P8639!+[.Y";^%G\>&?Y$FN%-I>5([I1X1H"WF4BY5RNP
MB/I)$"0+>X:.;;NG./.IL5AH.T_3+]C\NB)3D%E673:X#&6^1)>WYG5YDA%E-M5Y12=;FIU=TH!)FY-K1ETI97HJTXPQ$2AA?3D!Q$HS!&K;MOC'![J2ZO#
<5\N'3]VXWA7G2(\SI'3YK>ERNULW0A)DY@K@EWE%N#'\-M"A3]>E/N=L2S'D2TL%-%WD/!7G?!V^=1RB]/LZ=6"76+%D%FK@!XV9(RZP.O-MR
!)&YR_3FV3;V63W[G..4V/L#"]EOA!+;FK.T"9B\C[8$(\8-ERY)KQH6RQ-MK6DMN=$2+[QXHC-7@+K,A>2Z]"M09]M-N:DWA0.=B!;WDC#*V+-\Z16[8V%Y
M!>#$F^&9TI1W$Y>,9X_0^AN"8/O_L_>E38UC6:)_19%=-0$1PN5[R:S)""=+-M-3TD,$!U=;\O';)U#>J2)8\62/>O?^>D(U?O.DBP;[;V??=IZHY-M&:*U;LHCR8%TZ5T-B&A^V0G?
SA4E<_Z,X?"<0[-MH69*YSO653#G&?LPE>'MRHRDZ]-CZ[F6H)?>,&-@SL\8_^^E)T%SIR"S-16R-MUC:[!8D6!PVR/,@U![=RTQK>C%OKC+ZUS69SQTBA+[QM?
<\F'JQV,IHK9K7:,CNU-M/KG?/NC.V]-JS=&CRX"P.2:-M9OB-BW!3CH]I2;)Y]^EH#ADU4RZX/-T1M&Y&OX>\..";P3^N\$]7$DJ.X.Z-M0Q)&27;>-D:V-H.1ZXSUF;UNK708N1/JO?
+!3*PI-<)&]=X;#H.8)3I_27!]-MKZDLEZDQVW"^Y:-"O:G/-765>/(WS_S;K2JH]D4#$-\=3!]QYVVH]KE\CC7B-MYD9Z&/7]9]W-X?/Q='MI:AD!>V9>7#+_^L[/1%\3[\]5L?I2P+RCL-
QTVR^-MW3:[O<4\O@SSCPZ(7!Y$SA6VOPV1U[F>I&$VFHO]D&5-Y#+:"Y^23]'G#WQ,-MS^\XR^?R>BC45,W4RKU%]K;M8+PEP;Q]6W&A_[-MJ7Z5ACCV,YGL@^[\D4!
<;MWS\OKOY_>[H6H>\'1_'_H-XM*QHG>KD..'Y@DV-M[0.UU1_1?&I02P/>FH(2YB+?L(;_%SL!DT47__67;KU6^V+\G07.R#'.F!=9
MKG'EC"$4!F>OLPXOA:K(M^2R)I2^=*#W^>P^A:'CL<-7B'%L1'.XB_VIGVN-MCYN-TM_1Z5=5JT3.[?PV\G^)&W\>D=):4/NO,VM(5<'MN**+C&/(5F-MU>RTRY2Q]FX)R;;MX-5IM)
[@TK-F',(?12]6<$AA*V?-I?#EJ.M>P'-C?M1-M&DVSVCXD$'PD?,REHKT.'!?:B0YST/+]#TN;)/!."64[%.4[4!FGLN:R-M"667WC,+WRFAK&;6]P>)<,#595/*EL75S52N-.U:Z1/*--
M@SZS0TMJ_^W;=MC[CS1P)QN77/B\OK_O6HFJ65M,\H.G^/O0!Q*?C1.\V)(-%QB3P@0_;H3&"-MCX-^.#AT5=]\6*I9-*6.P(!:_F48QCA$\&9T!N#8?&^%9KUA5GOE&S3S07?>-M
OH53:E[#?]M<\H1Y]H4YJN\-RC*]$SFLPN$?]D-!^8]W8BNLU<_M<=FP@X-M;(=G-ZH]L]?*<^Q#BM=N(%-NQVLI!%IG@X)N&\1^OGO9QXO\WZ;T7T?(/IY[-M.QX#V$(<
EH2W"QV70]<>,T=<+$7GW--*DT^T:M0I3DEH-)@UW?-[RI#ZX\#-M*I<3E?,)8V]"Y76*B^9R*GH9L+[.:GM!_L'MW#8CK'OA>$"MVTQ!P
8AM899:^X&N1Z0NCQ(G6Q&IU]MLN=4P-M6P6M\|N(U(>\AG(;\?MVW8^X\T<"\0[HM'_M7_]VC@FUJ-V65'DM'Y:NPYO8-MRJ7#HLS&_\,ZHF?+933V#"#B#"-
F4[6H9Z=_H7WRE@6.;^=:J-[=V-:1?_YC-M2!->]ZR(G8]&;+AI9[>>4EOMULQ&?8F4VH/?NX1AQU8N%[8$B+&';5=[9CU-MP\2-T5H\H;T'XQOY|]=7E^C$^3FPGCXZ[EQ>WYW>7-
64E%R,!DY2><2658B-MZ32%]L.;$5%EK;Z2Y5BO]R*%7]/_O3^5-<290OTM]J#O=$U]XW%H]_*-M0&\'+-T,EN92P#:A]ZR$I=U]PVQ6\R/MRXBE!W]YN8W_?;ON1]SY(X&XW%KF
M_>^WMU?GW\^O'_I7QMGE_>G5S?WO=^>H<9(">G%U\X=Q>7UQ<_>]_W!Y<_VY-MI-KG-8GW]Z$/("X=GWK?GL38>MB.\=[-*(G9DS(^8ZJ]>&-YAJ-9EN&!UTQ-M-K3R>7YZ*RI?
W%P_G-Q?_K]S4,!Q0X-^<=^_?GGUS\]&=DOC>__NM\OKSPBG-M+T:!Y2+>9;;]DJM-N/2&_I@[6]#8>-NPWG226]=I]@KJ#T]*0WNWVQZ]L_/4!-MY(HU:"!/+&^*@L;S(T8=.5'B
+1MYH7.I];XZ-&Q(OC'B.,I0!K^-M2^0//WU](#CX(^,4V0-A@_65,&(9VEF=0#>';-)^_!70RI.-MR+K4;%LVPDG-MKC7]##]9ZWCL$_'3ZYN'^_JGK\ZI'S!X$X\-(P-
X:06L2ECG:]JX7%M.F"3=-M4T6VISK97BBRO=?(MO-D:W_'[U8P?#(:-=-/69['((+DNMX#+KS4!=UN8*?-M:RN*-W8S$G-&X>&6U\=8.+0FL%84Q&P#DCN/CK6*<=U_$
X,,9_YYOK>V!8X-MMT]L>HQCE"M8($I-?X$0>\95FA<_&9\9\$C"P#7@]FQ<026F\LP1Y[!QUZ<-MZ,EPHM-(XT'HV(X53$V2;#BAJU[!O'lLG-"V4FU8;EV7#\X9,'%N/CU!"B%!2@88R?
0P6+ITNA='WQ@S]'-MKO^"+6#LF&?R3VD)^#382'-^,O(-1;IN/BGZ-GLT4=^!V+\D\-)P11TK0C?-M-GFN-9FX8&SQ5MJX5,B"9V?(PLH^(,$MV+P!,K5^_B_-.HM8B$-#D8!/^/%
M0OB$$T;L;1(#Y$+&9_:$U&1<@PM@$#>BR:86'X5WI.=%((%Q[<-J8T(K0-E0-M3Q_A?S@BA$\(="82W4P^5D+?27YD(F90F$;_._#1\IS_\(E"L'/H-%.W-F,@-MIHK@Z0;
G>GOA+.^Q_"#8Z-]2EX.O@5').J/RK&C9=]%.-(QVW7)YP[-UZ?-M(+C^:]C4Q>,Q"0?\?>%QB->.$>'@4X,I?5!07/\Q8"1&".VPDSZ^XUWZN@..
MW]88V%*&6LTE808$)&@1CN!X"8D>B:M>_/;]-+EBLLE]/#")<^!.U^S9LH&(-M$[*F@[T\-<.8&L!.D*H5F\";X+)]CV1)C5O-]W-,VSC-RM1(ZNN-P&-;]@A(>*Y'"'-]8],*8QZ^KKE3A
M1$59G(0?G!'ARIPR<)_D43C:TK>1?&@)4_]?OEP8-UMZELXLL0;1[0(0$*83-MWFH8;?+CXAD#AI+<-O07U@$BWHMS;]3Y@#TI?APJT"GY,FLUX[MC#WTSM9]$
MSHTK'DR!91_8KE0TY-PCY!D28;:F-&[EIH!;DO"$=IKAD<#[F.20&G<*288@-MMD9-@T5*-MO_G(NX#=#%G@\9T1N%<.7-<&76^OJ"KG5RKR&1E/UC-H'2A[@"=/K(!$(:@D
M7$A845K'&X&4M.-M?>18S&6Z2R!1?W(=KHV#TH7:!Y[)0_".489#X#20U/-M^(36APW@2=OO:0;RR#S&=314!/E3-WA.:!-W^&FVX[F7]X*^D5_G'N@K6&-K-M-4\-L]JLF[5NOCE[!?
BW88FY18-KT=SW>!)<;3B,QS'7GVTVF$_V?2,+[F!K$RM3*Q>->O5GMFI-M%TRVPKO.ODRC]FKIG.$P^OP'?Y%3_B!;.7S5[%7;9KO3S)\]8&B@<&]"Q7A(-MH$LCOCM?
4)#)>GSCA:'=%\-6@0,RDK,\37>&/ST#1-!Z'PH.B';G_Q%["MDP-M#O@ZI$5K7;&PR6!JC8Y^P(+'0(2*9$I"532-?;L:KC%+VA,YO:&%4"7EM#<4[&5B^_$L5L!R-?$:R-MMT%HC*TIAB!
*!C6LP5&,CF6/6'9A+!2.((7]T%;$S;/.)1I.",D2%!,B$I=-MI%H+%07>!_-#E@B)0-\CY3F9OOQ()HA-@<4C9;^'-M1H;H8=M:73).-M:G*6-@(:?"N1NPHTU+6Y>HA,TAE/-O\9:.4)-MQ'+T-
$3=%IO!-?U*UU8X#>%UI(F96\-%A!PB%:+-":H4O.6C,S1-K8A-+M&'-MI80"]'UF_,B0PYS@',*Y+8&B-@$]QA]/CLOTTP\-[^&[-"IF?">FI-WB2HY%O
M3.@I"_:=OSPJ$'EX2L@8:0EA:M#"TUTH-K2C0)^24)^,#HC^[P",6%,_MR0;S$!=((78!NG!]X%DVFZ"@AYO&$S]W4+$.60#]3'26TJVYNL74-MU^SD48A
D!OS.&.$S%=PG$*MT?:)13A4=8]K@SEB(]KQ/P-KXAXMSA\"-@3$-M"N0MR->*81RPMH9*Q<,/!397/]$$&:-M0NXVLG#$/XN_JZN''),QL1X$&0-0-MA6A9AD]^[-HIY@)_C[TE.
MG!;^D-AD[$CP[1&I5I+9QB-3.C\?E--I[>$*B-M,P-]]$?^!Q8>M>G,KT;LZZ#V_-M?X?/_Q/#=_>7OUU?7)VKQ^,_NGIS>_7-!GO]N;]C3;DF["%0+E5+1"1S],
M0OO4(2M]AYO.0L9.KKL'G?AFE$'$*?_?59%QJWX8D#FQC:Y%+:EG6=^,0\8L-M,&_28KG?T[T(6C>PR,2%(W(]B_R$PR%Z'6VI+_WNT=Z4@$-HT*?'MY0[_;=^-M_U9ZTI-
45V>L'=+QN,$G(S@%QR)UVP.$BH=]Q/-%QDMKU9/_I2_U,4,56&&7-MAZP>T5;&!>]/_B$=F_?GIQ7CE-6D%N];PJE&OA]AJI1A.^'0[4$O0\B05XCK-M1]B:T-$*'W?>D^(+.*^?@-FV]
<<.V#&VB>&R5.0GB%VA7@;]+J%VD1E/"Q>C3,>!'EX?(]SD]2[BWL\\OGR+4]!UN#4F/,EY7T3D>*CG-Q)=14_@(-MZ*%AUDT'"PTO&1]CYB%9=G@&?^)X8]U$.3>%X_HMV*Y?
4E,F38]1.C0DD+R$-MTO,7H,5,T6*\D9,S2>?78:1Y02Y)XA2VFWR#(G?3#X(:9WJ"9+(-9F:H5R8-MV15C'V3$VQF6T+$']/);1%GPA7_'WC")JN.[]3TT8(#D$?/1M2#XPO^@ICT"
M<\I./HN$-Y_H-VMSC5I/A(<0()*9_,]O_47?]XOO<8M&TJ"$[FA97RM'+.!'-MB5X.,1],+)%GZ4]0ZP)?&&">PH2',^4V4W2^P/(41H6%*!RDMB#&%!%);PZ-M-LOVPPC9O&8C%
(00T&O(G&=2MDG:N$"]Q.+Q?<_0W32*74-^O$RZ3ZYAU$-@-MV:SOV3?HCI-G3N]WNP?6+V!_\IN0]T4EU(84>-(-/.ABD>X*?P#?$,+3CM%"-M!T-5\OP('X)
[(M/^T#$H"*@D<'=_"M2V!+4EM\;?XM19GG:#P1$6"]JE.)GT-M%DY\M,^XOJ/YF(9"Y%')DH?6W\BY=.P@,QY%,;\7-M^R%$.)P$E@')S&!Y4*:&)%2<)'?.1R1"%Q+<#]KPB'48
MRB,&3O@GGV)!*8@".J"T"'$O'.7]O&IOR;QGN=%$:('M[DG;-P"E)&'(K.A!]]U-N4L4%6+8.6[I:.BBQ$#M#+C-M!_$V1*>&$SZALT_>-BR^,IK*,9R7$"T%M:77<#'9\T3-
P/\A/:WS(F*Y3A=*-M?H#>(:5'GA5OHO%*HV-6>P7='W.QS_EAOF:K?3*HVHU&KM7,"E=;M4M9M6Y6-MVP4#>;**44.HU@?]9Y'^MW72:51-0[Z[
MPAU#PH=0*Y5]%NA_F8!2X9&#"M.QQ75X$O>$FY,6V?\O9:[A-_3GT+^4O(D-M6#R,,*H,6-3\))5W;Z*$#?Q4/SS4%SPVM-W%V40WFXAV7D,,9V-3G_%8-Q7*J4E,1:(/OMF-M+RP-
:!WC*L:I[@>^28HXYY$-OSM5BB+9*VJFO;G>]+$Q^OQP-U[*@G<3NC31-M2^#_6S@-N.(J-K7<@LGL/3]@V_%+[+_<=1$@+@%$)$//"$F@V0/L1)@Z*-X:[>D]K7K2:)D&-M1FMO
_3_1E.3]FDX/6+/.B'7+F%S)^#\)C#.G'#BAQ8E8E\E1^#/23%=-&"<-M4_2D$UE!;8TX81IF[\!67G/#GL1SD,GV?H%3"TTK-SD"USZ\VHHNO?0"8;Q-M&/<9TB_(0MZ%2=-4_?&
(N%]9490>7-M'_,15.0"HYXZ1#8XXEMG=T7%Y0IYY3T1KPN]C"@(S+3,4%3\[PK9RH_09+N-M*]JB:"UE[<_;C_W@\R^]]D^9E.((R8ZFR(R2#P^O'#PRGGXW]!\]SL.G6HX*
M_HL'(F8<09U3G8$L=HQ0H$.'I3Y#XA+SIV1RDW86[OD0&5V\7DFWOG-27S^.-MV@FO[]B-.!EHC),XX/+ZH:X=D:AX.$!020%*+B;N"V=
M5@0DDZ>99Y#G6K>H<4R)B7]IO%SN])Q[QY@-1FU"M!MIC%IMF>U.NR!5N4],-M)F.D\Y0RU)L\?W^]A:R=*IHBFD_"E$D]?(4%A9R<.+7K2KGU(GX"JE4K%;[
MHD0P+4GN>0:C:1;Y'_6.)=L6:]ZYKV-M1\|L;.Y%3N&.9LJPDNI[L5Y-&6!]9]49]*VF-=*NON/*7-F2X')["%>-M[;CKL=D*H##HMCIM>Z-0^(/Q)*NVJ-B9-OF!-.99:=+E82W-
FC_O@[*TS)N4-MB;]K0FI%IIY]*M?<2LO39]Y/YIIZ'M=DN"]JZV8V.\?@+;-LX!V8S3L,G-G/-MHY1.R5>(ELV]^&;N?M_F0U]ZHOA'M-]095%[_+Z-K;]OZ=E)K6I\9Y3A-KH,-M!7H^
AHWM\HOO&$PG<@,BK]>WO;[9+;PX^/WEKFT_>]RQW-M"NN&[_J@]Z_93C_:Z@M^O[>L>Q4^VW*KURVK=K5C8Y:H5O%#&<-V1"'?!M-+MYXV(\6'5M/HB=^3$*O\M"412-
S:^&]_LJ+6_X&,+S\2Q,?9MYG*7DM2U-9]V-M8$64W:6\7K(LE+(O]\(O63_&E-B6*9U;"CA;EAQY&-9%L_/QM=W7'H2-MT"=P;>-_;B^Q]825N.-CATI';"M\&O@8%>;N[M!"SSY]!T'WQ-
Q)R)N:BBZ#-MUEB?2S'V]>>,\13;-D9N^Z]1@2=E-W:DA]B3$86P85'Q4@)=ISDDQF@-]-M'N4QL"9/^_T\!/Y2\40^08&]T7?3.,N/0-/IWIA%B4E#LRJQT,*2Y%\36
M/C;2:LM!:I5(YYQ,6,NG>L03FZIMTZV15:\^;'8;RG:7#_X$U,-VM9TT&:44-MDD=LB('I@@CW!@SOXP1+'421FR210="-($MQ%*-MK'ID6S-Z6A/IG]%;2.:
MI&#T,V"B;0<&#:GQB\@%=)TQIK4QPT/G-37T%.4=)ZKH8>*PC$NW<#MJ#>K+-M>"AONVMC2RTLZ]-*?&57DF?T2[*]"MW.OCX0UF?C"+1O![N]-!:E*.,H/!99-M=
I+OAA']6.'+!'8$BNR'D-W*-D-RHV%PG9V-XC-NY$=;U4-M]NZ@%LGSG/AE,2RA55,U[$"2EB#T(2\UX1^<.D-M]XCQ]A^1'4C4_+'L\U"/5*43B>2#\7WR.2.\;(W_D*RESBOT45:1,;.U\AC
M0T6)AW02&&;]46($,_P&FXO"+*H@Y]&0WH2M=YZ'X<-A!8@+L!(B@NMO1Z7I5@'-M0*_M4*6<)[-8*=P?.AP/>#([52.(OF1IO$]Z!\KTPC"M6XRQXF_BSE3;4%\]
M!EP84>5D*/L21-.),-QDIP-=)Z2D2KHGS3#1=$O?C?,-7+A5A&:2=Q0EW.-M.L0'1E@>23W-$C55*[.44E-U[$H]<3VR2..IG'YD/XVDQFQ"'8>7SR'=1N58]?U)N#.9+JDRO5_UY5G:-
=M.L@JTW-PC0YJ4ZX@'C-M?5+FOPK<5CZ(V($__B/SA37$6X,A3YU7/*H=#\.BR&JN26\3+5?V@IX7M:KE-MATC'[N&'NHE:G?7XB!))>VE1:)MT]U"_AT?
F:\U+$ZVG.IG>R54$S]YT!]NO-M=;/5:YG55O6U/5BKC>8;3IX>_+9.*;;9]3;,;BW?6KUK-FJ-UP.G_;;CKQ,^C;;9:N6SC-/0F9UF]&=A'1(-=RW1-ML+47B88K(=LR284B=;-@G6UH=T?
UW]$!T#2V5,6F,]M\3G153IKRE=VG8S/\%"9<*K#QUZ92-K'W-MFA.(7O]A/*%&4/]EC2=?>"<7QCM7R_$;FIF%H,Q\1U>]$(,.F#C2[1W1ZH]P_WL@$.]CBB;&#R,3G74X257,6-M2#
(028%3+RG76QTST7W#B=A8E//PZMB-"1L4[X,^4#-C],;\S2DM7+3B'C"@-M9-I/B%>SI=LK]6DL(,/N/DG3<7;Z2>KKB<<7GP.'=V%%:\7X@Q7X
MQ.AM0(>1!LXLXT908Z%_'\P4T2B%=U_B-$P-1$A.662,&:^=$//A\$Y%;DJX-M-QQB\XJJ@\RCB+@F"NMD'VQ%V:ZY^D-"=N-NA7SFL$#,UX\/1@@2CVY#VP6-M"PVQ
R2W,:U0;Y$TT^LZ2CQE-O4SPL;?EY[BY!0Y$SZU68N,F<-*!78\,#=,-MY:*S"XA%GTBR?*F2#I!\TIZG#3&^SU%B#FNWJ(3?B-9&':3$B/"]*/Q86S\-M^[-BV@$,]48F>Z;@Z<;^S;W=RK?
F8],T?*X+9W]5FQCT&^RDD-MLOY4XQD-YHGC#K;H-M5!8(?AYK?YD%)DN)6N;92=Q'A]R%N$G\=Z)Q:*H#2LI+C@\D)A:IV9^R-I!L-M#+T'K^]CRUV/XD$="4=?
UA$*2N9:PIYT%"FB,T""H1BJH^2D3BX49$-B>09P-MD/!+H52VL6O-!N1KI?8OH@(_D0Q(R-%8HH,=M*"=>XOM$QA\X@QB(RZ3HHY!]R%=I+;WMF:]*]D8VH1C;H!^BP>N76-
4ET[-MI(@Q>3WCL3]GC,TD*YR\D"VH=DL!&U">-LY']6/.#'&MHK_#SDXHB%1["=6H-M%UL><-5-P1L^"73*LI&=]R)40IOA?6C-&IG(-)HG^!^>4Y-_M/>+>=S1AM.8XB]7AROZ-#Z?
2[22+RV:RU4:Q.P(M5O7@0!P:ITI?S=64Q-M*,U*<-*"ICZ.5A;$-IZ\LPY&!@LOI"+[!V9\[VF;HR*.F:EV47->B/AST@=<-M[<^M0Y*#OFQ9]$UI3V:SXX=OM!%,68W?
U[(&%AR$RRG.*^7%7K6Y\NRE/'G"-MN[]KE*"Z]]J4@!_R.8UAN?KRYEI0:*>EPY:_@8[^ODD#-(6;R+]Y#%?.$9]G-M9*-Q0X.54$,673UD0S71MSU9VM2"K**?
U=A/>,=C8(U%_A3*9*[6F&RKM"J-MJ%4V_*S*_Z>2ID7?KOQU*'@T+PB1:ZZLK7'.]]XD*C:-:L%LPT?]>_LO/'H-MZXQ"U%MFM=B-J_T53=1Y_*^1"5P<^GN^]K\Y-
:K&#E2,)AHB55[2M(TQ*UDW-M\W86:Y,CAW?2>+L9);_M<\6FC-W+9R:?V@D8G-0,LUK8=&LM;7AHC\$3]YF-M?;R%!6*]W$W1)493PO2Q)];
CU.#$U4*@D\956IY.91/&+\|!;GX*;QY+\(-MMU+AY?0NC4]P;&H0A=X&GL.C#9?FEL@KER-'!%^/)NSQN,B^3FK4,1)@SHF!Q9YA;2ERE:)3P!TDEE4]MX[O7V-Y2
ONBPGQ3OT971W>2#]%RPFEV-M3,U>T,$%]_^JZ_R+%006\=$PC!-G23*"%^LL@3*80P\0B>3WWEH5:8$V_JH-QGN*J2??...J+\GI7V#D5]
PX=7"J7MHU\!;X"7H#O(*$W*.X*Z#-MDCI'=!V,)^"DA!9HP2X?-&_T858U0M5@.C5BCRYQ:58(8HGHW])Q0J1[R4-MJ]ZN'G_!.-8*Z]@)GU"T76E-(4EU.><,6WRGV<7O\#97A0:"_"#
(G^//QM$M-MMHB]/#8RU]$S"]:B*2:F18]UCKCB]2E:+]N/;)6,$50MBH4.Q-M'RP8,]K19SXFJP8$\H[-4IS*!"H1^,BUP;N\4X&-M&.G27[LU%=W9<&*5[$6U$*B6FTFR0QR-'?
CBYND1Z@71$XKP()-MXBDI0B7BJJ-J$T)+7+^]5P-"J9R9]RREU\;3@.)B.VZ,6CI\5,6&9.T317"Y-M32=?67^0*'>'TD5.W[JH)&KN$-&:"H-S&W&)?-'DP-D=!K!\8*P&;"A%8=J
MN3R8CGE>!%W1#?TMG2A_$7%VOGQ'XO2AJ_YR(O'2_)AQ@.63Y5)X.4&8_.#-MPCG+[_"?)=-X]UZ]/?&43]="5X6O!BK)P+5>-*]#ICP0B9=3-K$?_9#93XL19Q7C[\H$U,;:T:>UB6>T
MG$.*)E22ZM@X#MYQ^3%M:[]250\<3_DZAK%'!,4REQX:,]=IQ3H,7=:5;-MK)YS]:&GDE+BPU)2F9E>VT48BWD9LF\|+:SFK^"C)LET"%ABT,%S'NP25C@]-M!E,_,(7(=0!/*DY$,7I
1KC?Z+SBL+LZ#$C*>/)60QB)A'FL$H'!:]JE$,1-M,PH$;DDK.D^4=3!R+U#B#Z@L%E?^=QPXH>T,M30^ZLV-[_TBTG'E9.54+G-L4CN1-MB).D+ZGWS!X=N1>8GTT501S1T^(U-
DZ.?4\JYOA<"KKI,J74R2-MM-FFW/^6).#$GK89<6-Y4\O'3%?]4,*N%(O?3$)"M9,R!*-D2*Q(/;G]&7/5(Y-M*?+#2>XKKZ_E>W,%7TV42OSRE/5/D^FPY5>0OUDAW-FI-
Y!P2XQ=4:T3B_%"5!R-U*T^*H@H297$W/Q'-MZH6#;IKMRN[G@0-$;87Z@R#=5LZG)-MTI9O!ZQ*Y2HPJB8V%^4D%5,G0$4(U!8>YDV$/@_U^;):2!R?XBGDRO42$UP+-M29BI"&
(V<"@&2:N_@WA($GSFO-V0GU<^8>;)+/%@I_;S%WAF%7G),'O)1,W'-M_J(3^04N5]@/D2*H6!6'NY*/TI?!=!-M!?%^ASC,?L9A,GL1AWF7X2
B#E,0H6G4[5IWLO)!BMYOI/Z1!^*4&!@YJZ63-MG$CX#T")9+)W6HJ/)-<(KF#O$+?L^4%*#@3]4IP1MKH,JU<-4?ZD8NR6C+9-M,\5!]X*U7LAB4:A
99E8=CK@/A;T,C0[U1,07HUOIQ?*]ZX9+^G$AX+KB^K4L&#MD')@G!^\VQ?WD/-B5?'&-MJM;I!+8Y-6G&IL*/Q9,1DB0;6>XA_79H6'37!Z#R-KPPTR>!3X17%7I1_I]
M4AEVJ7IDZC.I3Z'DI8!DRRK'2U+N(L8O\M=3)Q-C#2WNY.&OR,KQXFF.Q6=+-M#^$%^S&-OP&IN;%%0##-;@L?'N;%0F@^DI!J#'E;YL"]<(KU6&.I$]K@"2UJCK=\SV'=7'DA&-
PI1X;9-Z?K!Q1-M:$4OV3+9(UG?+U'@.%/^JB&**CM$R7R4BXOH2]1!+<8L[G2:\@9I*/.SPH-MRY/AU$1&5<-!G.VI9^'>>#RBMC8/!4I_1:X]&BG=(ESH%6V?%-]I]+*<_4;E
ML,D(PBQ(G%"'&*?"I-8Y]2CXCKKJGZOXM_CJLAZ,@WL(Y$_&A9I-J5S^(,**-MN!!/=PMS7BLU&G<&T-2<'T$'C63U5PJG<[75V4$MD]5-MY5H7ZO9)M6X:-B"SVDQK$;!
[D882&K^+/M.DLO%P+Z91+-UUNMNL:UVGY:^2-MP)D?/%]>"'"2%/&]I6]N@(7KBCTXPET(]JW??E+T<-U:4D3-N]RK4#QI-?O*-2XN?N]A@/LF8($_!5EBA]_B6I!4R4-M_
J^2XU%=%5CB5N:^-]G*9>35)?T650IAO#;P=E-40AY[C1%.%+Q!/7)9*Z[-MBR6-U-6"I\$+G4E=DJ(FO_7[MVD5-XX<'NM62H[H^\WK]BV!_[*.@'+:NIC3-MIFH*D_'..%%9M!::\+]T@6
K/D+JUPOH<80W>)FI$5("XAH(:2]8!DT!I/'-MIB6C"0S!>-F!7^-[4;<-FO(U2GB+I/^VEAF-!SW(=O=1\D^,-M3VQ9R"?-@2VP+_O6)-1U60TYB/-HEY5+!-M.;Z]G7X-
\G.H8<;C]$N5.:;,FBREA__GIJDDSFM.'1GS%OO'-M).2B5"\]4\Q1@BO]0$PIJW>)-M1P:SG;R+@+.\HQE/J$G7.HG;6SC!"$?2R(XPX@JD";2*?772=J2P6_'2?I9
MZ'O4%%!FH*B>2#)X:'^,7A;?Y(0$>+"!R+P(Y0G*8V75LU:6/+=^;&YME3PL-MH"MNDP!H%IL';GVC!+8GQ1"%-M0W&L-UA#KTB
MZATE?.5<,;$,1*1Q/#;Y+>$'D'A(3J<]+LCDL$_U^/=45D@0[-C138D2F-M)V*9.OD7,4L"-N!P"?U\]\?"QRW$U[V(/J18F=YF!&)W5A^J*=F+"N
M3!.)@MN10X8IS5#]EY,>)U4+Q_HW#Z2ST2\ZD*M\%F]?.>8=;=-M!BGU%PZ+3<4P?5OV[!"$;HTQ[/@?B<$)4%3F,A")&&-B4S4C%B:5%V-LEDE9*-3CCLI<^+BYZ"F1
M$K\)0$H(:F#FE8]YPX@!(^0@!6BCFR2^7^[(-IQ@B$I0-_3BR]]4/V<-MEXR'^,QR?9]4;0D5]E)"-&4&EZI6KMO(902/'6IMHY2G61D&!9"F6M'+G!0;D0U!LT'5&
M296V>B3.7[ANI#6K3FJ63'7\I!F+*<2-<%TP?2P%_1M;*(&V+K3G1*U1%]>?-M/8)6@VCI2@R0MW_Y?KP-#Q3!'<*Y;AG^R3R3\8$8OZ,\6TD^1N,3<#(RO^
M:'22CI>)%TSZ0LF$C]@;Q=20+TF!"EA"$YT%=^K:-BW\"\7&V@?%%,14=(-MV/'@?:8^48U%W#N=7].JIE\N3L05-M!;0(>(\-$.LVTS$K'3IJP7-DZB6C%(;Y-/F7"#\
[G2:2]3<]W\#.S2R0L$1;-MP$0,0V7&Y76U%'L[R/;E9/L=%5H"/[GD29&:U^D6/N#'PA=<*DG?S$KZ;_:2-M'#Q];B]IRU\A$ZI/A?N(L*U^TAVB4,GGQGEM"6]#*4(B!Q(.
M+2^[$?/HKU@\Z74I%0<12$]&/:&EQ-:N3-V7>34OV2\458E#@&A=%'^D3!S87_48A6NJ,X+2?(JY2\Z8QF^2K;7-M55[X,4D-I;)]V!>VY_6G6F$SM<8_-UY+M("-^S@]J/$XR4ZR@^+
(!LAP1);/-^61OA]!-^8$2Z'[H;"XAJ?X:^BZ>R@T-M;H:1/T=FSX_U)B2?8?ER]M)5\2<2'$"M,,YM?=(RM#W^S54?E.V]:FL2G
M[\]/%9_3EA6'08R^%RW,O'*7E.I%%:-9Z:3S%=YV&$,.+Y@Z@%7YC/?1(!E-M4K/TH^H$F#-E.@AR)@JN6_(VRGRB##TR"K1>]ZE[@<#SGRT12K,BE06]"2C*-MF+LCH4.WO#_Y!_+
[U&_^![M=^8@-ZG#RQ.=HL5GAS\Y-TS'+F(K*K6"VW=I-M"\<7P2[UEMBNV*+V)VB\!]27"]891LD,C,Q$>'TF1A&K2_6+UB3-7K-6(#\E-M7!;I;#U%4RE"@A=/^FGIVIDHQNI44

22+XG=3"UA-;A0GMC<[:ZI WTSB?I M6EKC%IYV]>"=$(MLTI1M5((E*\QU>5E#LC*YV;7N/U@35:BFK*8F+"7;M3C[MA)>43!(1[TZ+R,C152/91%C$]22%9(D)KQRM3"*'C-
%]RQCM[47&Z%H:_Q:Z M+%]]=&ET/L^I[]EW3&3ABS*'#528U$<-JS?<2@U[HV)\^_W^\OK_AX,O>_? M+]_[#YN*LA8TC_(N,R?#/)QWQ"C4O+*0C?59,DAWZ
0AM2PQ_%*X,/M5CI*O^,F@N M/U)CW\C'&I:DBM**HR<_H*!!TA!'EKJ(MB@C8_;(ID:ZH\$I_R8ULNFKI=/4 MV0]O1EP[ZI[46\L-.Z)^16%VWE&S:E:K]'_YF4?\-
F92JCWG#KE:MEL96*.+ M\,TW?IW%M^$M<6R&/BX^CXY7GO6SC7W,>5.V&KFDTO1U;ZW@)J!)=S8VS62R M7=3]U_[]_NPV?_7+ZXM/7ZL5N'@V@^X'+Q>^UF98?:7IA^#
[,8>7$VI&@^B\922FTI&CVE5='E.OBF M,P:%,,(\64K55,7^0I#(5"5I2@YE8@3V.E%R,O]U\;U V%_Y!K\R*;Y"#B9J M!HH3JF>DSIFSQ1YV:,2UGJ"YKG&VGX)K]>(?
X,$12<,671,I@+$!Z_H/K M9\8='L@XHE9 (W*4"U?@=Q9@7+S_&# RP>6 9"Y:^::IH4]""Y)3EBG9--OU M3_7XF7&U'B>0?12*B"$98DY!!RLI!1 M)
[1HK<4=R9[,ZR)FY/786:I%2F=5B@_K7(H4W8D1A>08/&_/!=R+T@#WHYW M$]01/-4_$-Y493HGP)B!(-(?G_Q9=*)2C_F(W4A4I33YGC+0HCPWL=XE%6>@
M&^W6M9(*&/H$_D8MF\&"]!7XN&2M06:>_A3EA60+T< Z0;NVG&5,**=U;$=N M*H:+XDM1 E1ZT&^-QK5JD8_*Q*L7$>1U@PQ^"ZHD31V M,^#&?.V>]V4A)[_%&Q9%EN.*?
A/%O8/SH)-C +7'UM9]A5KUN02I9*V4@^=^ M^,3LV&4WHU/M#C+L"E^WJZ63SPP::I5PVBN:$$;@W^@0_]=F*(U_^@CKC M\-_P2$.WI:9 PUIY.2(3T(0+T].Q.C6[#.H>B^!-?
GR:2,;RFB)C0_P:48(M) E^\!?K_?R%^GN!Q21@,?"CR!\714(P*Q4NXOWWI_H&7.PJWB(][#I5ICWH MF2>^[9^=75[_IM_QR_;>_0#G%>&1OUYBU@MD&PTXDBF
M843Z4(!7FR6K[5_]\.C;OOILTOHRL(9_/M+0P!-X#C_X_)?AD($RFPKS9SA; MY*_EE*F1!](AHYL$2@>^[O(I?CNC_M;8%?8@_9S\8=L]EXHF;6Y;S8)
<&%Y;3F$]#G&O1ZB;='OFX]5*V@@1K\;,5_OX@*_O@]\Y M/CL7HF7DO>^CJV*1.T;1D=I8P%DP.3V??!>["I:+!9<&<]>JFJ838C76^5< MSK?
I!8$&N>]]!IBMJZ@UL]7MF;UF/@NH!%#ZB#L?5-2-LDG."K'&387(2P+X MW4>YV)]2#'G[3A&9H1*%CP[MPP.'W :'K*?SEM!PYAV;JEI"^=B_#=@2M\+R&R=
<=8/X9WR[/PQ^68)E,@% M?%/6-_!@0DF09??1= [WS)4:S-Z)[VTT6F8M7K[P&#+L?/'9+!;BYG(//I95E@U_?2._+!/Y=@O 8H;C\]6FVEM!5RQ!B/>#U M(=!>UD#[
[5@264UB7*BHL107C06BM:CF6+<4 MBN090W1#.'#9S>#OD>),N4S+7<^JW&&H:.)BA[A+&R96*6L[U0,FQ570@ZGZ M"Z2&T)4$DSZBP3)'X\O5!)%V=\26_&+R\C$>PL+.[FA?
N#*!ZZ\ M_A?3V3SZ>]L2QJ^ KUN*?N M=30G2C?6Q1K4CSB:&D?80W;H1,=EZ,36GM&]4Z^\)B@\HHWHU-^P4NN\HCK
MG=.U""D/O=D./;O>LV=7G]HJ[UZKKG+Z(D^M\,DXX9$-(,\P,HZPTSE-HU9- M&([+I=]_R>?_TQ9CO_7<8!!\YG/5]C[L1Z=6$$R!%=',A7F*]]*S%K*%AAVS M6JV;W5ZG=-
'<77/7$(WH]<6@/ESXP0N.;;N5_GG5'KY$U M]VP8 S#/V"!%G.T*BG,SCM],DW6SU>Z9W5K!=)=76;QO"';NFF#Z+:"1"8$/ M1[$/A4];$%I-E)EP%C-4Z6]&8,>9
S@A)SX"80J:6W5A!-3_FLRTU03--L M-AIFM7L08]O2$V^1QN?6I ;ZD& 3V("#:_BTU9*@_4&*I6DT-Z/L'A3**P:2 M"Y'N(0'E7]4THE. Z79)\R#+,K1WSB<@@%%5["XA;W$1C>8H<]>
(G-QO?=QK-3)((GY9'=X';*\. M[?LH$;? M*^@F+#RU7)?9WZ:2S8D/+M'P00/PRHE(I1DSMTL N_+L_+[1MGJE6GWO1]DU MGY_LCH/6P"7-G_4/+;C7AI&UJEFKU\U&K5&"2Y5GY]
(&Y;M+B:CS'RP8.EBL M_\I88IY*N53;F&#Z_?[L-B^<+]\O --JE1+VR-PUC5!PPY*2S>[QOSFDEI^. MM6EM4 !W#?VYJP=<(>9?+Y\9S-_@WX-
H_!MRHEQ+BE"Q[T?/#=_#/*X;M]##[7E/6(OEWX8LB@\<*AZX=QL ;G]*H/*-U*S8IQ>?W0 MQ_[M\MO5N=&_OS]_N#?ZUV?&;S=\[^#TPHO^DI]QG2P41C\ZSQG<+%?
+SXH7[&3+VY.[#,* S:M#F%_Q$N2.$_#$ M\@.L]O76?4W]V#XC4=+\@&+[BV+7+#]QA+@\I(%[9OI(7O&1]3=G[BHWN>M MF,\E\3=E/$4:I>2\1OON:CL\^N'1#X]^>/0="-
F]\92GUL2)8,7_8*\-?Q2] M6$')1DV4/N[1R!4NS/'BD9ND,,31.*G5D_YE"5CN!51>&>[(MWMJULQ6[=!? M?""=QK)G#L<0W<3/*N8H)_TC-+'0'-S1W\%O0;DUU,R6]T?%M#EUCLU-
[IX%R-H%IFO5,W6YUNZ4C]@^Z\-NVA5FV9[4Y[?P7]#L)DCD:72SA9 MLT:W.1ZBJW6U;MML]I9HWW3 PA**K59K(ZK@!L57W>QU][NO$6[-E2B[\@SRQCMY(#-
I1F2$$S5R^R$<^B9 X/ MBC=LT+%X0/$/B.)S%.!6KH@$R[-Y5#\#;JQQL]WW>WM@,6E8=2M]N9\]1^. M,^]:-P$^M"D$%F6%&^XN4@DDI*S+5Z?
C34ZCD#:Y8_V&.AU:R9]4YK)TCZ M@-WE4;B:N1C%NHV*;;@"[_S1P)Q23/^=J=4I#1HN8Y\O]?D M8\]V%:4Z:*T]=[9I5CLML]<\I/J59.M,:!P#A)V-Z(;[1 IE/OF;UZ2;NGE\Z!>BB0*5->
M0,>L-;MFM9N;(%2&0(#-I0D51,4V-S<\XWX.3]<"O8!Q5K M9=(#8W9--VSZ==62+21*S5)9-A[44O;;/1]Y]]1G,G:',W,/5#"*!F;<-V MPL$2V$87"M:K:;':-1*V5G
MFZ7F=JYQT\VIT46;O/&\EY[Q-\N+K6!*BK:I3W4T\C$HX58(.KKRCR?*'.CM M]&$^+A*'/XTFX&U9V3*NL4,C&]66T;\UC:F;VI>Z S3]ACP;/=L$O%R?]Q] MG?
5PP\+,F]>]W8PF]F]XN\9)M9>4Z\+/C>HFHU UL[7JP2OFW3\5XT%[+OB\ M;UBV#>\U[QWRX[,3@85+Q1$+I.#[V[9#MWA?'&HTFF:STF!H;.R\>^1*V]]PCX**]C<'8;L-
LU94I+XTD.G&G+T$+RH>QP^/XS M9W0&! #@I\]'[_MV+'E&L^&S,C#FD8\!,.E0TLE-XGKN.Q MI!)C%CWY-@[P=2)CP.((5IG 0@R' ^-W!\QC(R>2LX!S>%#U MWB-37#TS21G?
YU&,R'XEZ*?,"L1?5?.8LHQ*SDET.2KY9B0'@A\F'Z_']#X, M=UP.@7,C#\G?O'L3#\OIO/[FN98W9#O0R6HC?OAU.B3;N:Q@R3+G]9)ZNQK> M[#;-7CNOB;PWR';MUQL7S&@CA-
RZ*!?>']S]G+IRWE))7;>@Q/A@,P\#!LHQ M<#'Z]X?W\N^P)-JA.'$#D-WV8U!HMQ(HSFVW)N+*Y2/-%5TKN@*6%UU9.FJ4 MU<.\ZQ[G609APG5YEH\?O%B!?2L\H?U'L'.>'0]
<,X8*N:A_0MQXN9 MW0?$PG_\"Y"GWFMME/E(VZ)5@:7N_NC?G1FWO]^=_K5_?VIT?[L[/_]^?OVP MV='N6_; W'A&/WZ$?QJUIEG@[2:KBR?R^,9MP":68QL"_H9$_$-A@'&$7T:W
M5;WZY>*V3S_5OAP;+T[T9-RXL-"I'S!R@-PYP+*NR=%R?]L-;K!P(D"ZY$9 M%R"23..]%QZQ3 >_)L-(P(0[XG%HQ#*@%@/0C'"3HTLK\6@%$/XC-5[M:3$-
_+W+0ORE/S*.K&.C5FD9P*A<%!7A$\ AQ+]<_/;]%)%D#+^]CX#:;<^C MP3$<"(0V2($!7V+N5T+]L^N:NA,.#O -?9AP"/STP/'(96D",X\,]@,T%-OH
M57H_2]=D1'EGRVT(CS1@AA]'803'Q>V.Z+CB._S/ZC'X*TEDSN+\/7U'(?@(M I?;C .&FY)]^U 4G)*V@9$V"H#+VU0"D6 F6MKA'$;B+C2HBX(BN*OOUBP$'YPMG*]+8U7:)]6,H:V
MI6W^+CE-$5M> M7S6KU8)I@5E&8]R)@+?!;71%H)7L"1D94Y$VF2*)Y&&P27FV^(!Y&[++SI3 M]*6VV O1H!*8- \V<5U*$5XQLF^]!0A/#!;_<4#%0O0&N2*XU P(3&$W/S
M*@D8;Z"3H.B-O0BU]Z$5/LE@:4X7F1*4>3V(T]38_V$P6^BSB5Z7@_4X=B-G MXCKPF\%43[FA\212VM+U*$ M/OO718D9G6K*I$Z^3M^^98$DKS7G8]SFR?;R^@()M]+.SVI?
+X((+2Z%A%(T MCR$81Z"V:WI4SI8XEDBG]"9K5%%. /]}Z(_W*$2QE ;Y?AQ!/A!U3*(OPRL MGV--\P?LQ1TKQ@T_.;,"0'0B3'\XC)$@/FA@_A$7,I;CQH%DF"G,%VDU%
[?I8Q,%_"O4S&TBQ_[N5]IG?B]$ MWDW2LZT(D\VL"!+U$T0MSGU76&1EO2RN!NI;SW8KBP(FFQAFL+E4<$FV>R7U9
MWG21MV&N8$4W'IBQ]D+Y*5R#0G;76ZBG!1;Y0VQKJETQ=>2TDBDTS/1=0.], M^;@!]$)S5*KGD7.<53\77(O@D+X *;*R]70@*!R@ 9$*)\\U[4?0' M&S]5*[5694$\;"?\0]\8O @K
(LR,'6TR6+E&!Z*4!@4'*"V@'%/KO4*5$'0 MX7NG#!WI%T:O.V!#2_FW8S,3G=^T]TI/S^&7N M6Y%*>TK]32I.9%%@?8A#SF2!/T7&)*=/CV@_$,\9!B< 0O>8\!%8 V>'6,? M<]\U20VP-
,>_]D.-*XR<@-C15.(,_V 862#MX&.-*F>8Y\]2J#Z?L8F= M\BQ-IE=/,.)!N%NKIKB::> -'4]*AVL" 2$#N_*?#X@(HA9&!PWM7C#[(%7IX/7K /T9R#0I(Q M"'PB=
R\./')T"6%T#"B.$M(GP/"BSIX@H#L1*Q]X94.9PY"?QGQV8\9#8$ MA].:_9DKB B,0G@:$M C< MD#:@;T%$^@3(SSGOC+5M-H0IPIW8;.]K1"ALZL.'X+\3.".MEDE-R";=G;!!M-
!6E.1HU1\VMI**T*\;USOI<;IYO4B2_,*.RSZ4*1#/:6K]1C5];4ZS=FF+4BJ7 ;Y1TJ M^:.PQ./PIF]Y4[VT8TO/NKQ[J=1P?)?._AF(LN4Z*YY[Q_\0];
[Z#OA0QLL%.P.IAYG[]>#",?.38O@FCG,\]G%$5L MIPYO"[O,K&[8 %TNKI+HYDJ0KH!D'U@P1IUW<2NFQ8CPBC8$+;-1S[?@>&^ M[=,N)4.^G,FU$/E$A>D&D*]CMH%4PBV"
["W%IJN078UMB:[[MDP1B_0+7S# M"4,_F!HSQ=E,[&E6<^V&[I_\()+HD$E*U:IY+G:8M$=&=U$3WW](LD]04;!+S75G>QK-XUW;E, M'#!7I/@Z\;LTD%]3R=AI-
4G+G^8VN6G&D\TG2SY:5F/2\SS05"L[NZT)QY\&5-VZ3/ MS$%>;H+/Y72^U\G+I>#[YH89NP?BCX(VN<:1KQ./2Z'-*YIM=LUV-5^?4"*Y MN%[+LK4UN.J_7_M\ W%?PMW;/;+7G.]-
V!=P?!(5Z.9/@=1)R[2@$MF.CNVT4 M>D?;L;TK,K*>]]/>K(Q\>/&W83W6"ZW"\(R%P\"9+-VA?8EK9&W%@U3<$$M; M,;0Y&P_?QM):[:;9]FW;';8[:Y81A58,4*X?A7HFX'69I>)Z+
<>=D8K5;4M% M,,N_%;E86[OQF#K[(O-1I7G6N@=IN4D;\O4NLC?!^!7,KE,WF]7\2)I=!/A> M(5&K@YUN:R42.NLUQ3][(G1]^9*5C0J="S\.MB)SZFN7.?K1EQ;W/Z2T@?
L4\KY[9/1AH.X5"KX\'SS/05D>A;M7LU/,D\,\<^:ZQ?5FI'/\C*DC"Z-3LSF7<0E1\+@WHKIH@NR21>)2I;Y2;W>[=@YC]!NN3230:3=_-"E R-
9P$AJ]999[=5W\.0Q[&&H$*]8[:KC5U\L[V"PQP#8L4D^F7);'EYT^PTS$[S Q68]7:E MP*RSU0*S-Z4(%A1E+RHPZZV[P&Q&0M!<1UN]?9 VFRP5RJ'N*A5F*V=\U"=I;;W[D+!S:?
0FZYKA@?1\D M:'73$O2ZL'_K&H1G7DCM#3?9BE!JF9UVX\#7WYNOGY2(0:[9Q&CL X.LY5(J M-VMBW.,@N->SR?;K;8SFVFV,U-F7;S_6Q"L&+')];K! M$>ZKMA"O=ZMFM9GO
;&3LF WT/!@UI00C1[\R')QB#)\;F)-<8;H+E- >327 M9B/70P.Y5WC+'WD>VWMSW1MR-+/3.0S8V"4TR=7?+D03H>"^%4W:9J.!*0NE MKI!2Z8F'XV?@= .@#1OV'V?#4@X@FW\-
MHG 7B633FN+1'&LO%YGD M[JXP"F*<\ZX]])EXXDTPTEJU:=;:FVX0=KR[?/3]C(E>SJOT-@PIY*&[[P38 M$:V3L\U88YLCQ[,\G%4/P HWSS=+:C%M4
.9S76;U9RF>B&A<<>&S'E&340C MK"O?\BX8.P5 ;8+[-EK8Y'_3VLFL@J<#BFU0O.<\0:LAVHJ*<*W7-KN-K8OY M?=2#"]P()GPA,OS1MEG[;ND[<[ARNC\RO;!N&EZSZ&:DZ =I)-
P$-^Z8K6[3 MK#8.=6)E4X9KO7KG!!3B;F:H[YLQ966_0JU9-5N]4CVB>.,J+O%$N/E%S_909?> M41SLU=HGK4&OR^86",_#Q!69?]/LU*MFLS5?3=@F)I94S5Z[6."J-X+Y!.%L M(*#?
B1X;0!FV'X/*L01IO/$P/ZW['-M3Z.>F,EW[WG!S@J)FUGHML]G8MFYV M0+^2H%^M5JV>M-J#5MZ!_@HL7-7A8C9!2-0V[G(IM!!^B0:^/<7_HDWT-9?X MN\9--\?LM[T)O97<:._'-
@M.PHF%=N3GZI?,2Q4L]N+8T1/\M?HSX!-SW8EE MV_!=PH9?!4 *9?0GG;[X*LV?MY38EKQ$K5*&),@;+\EL%,W032-Z8L:I/YY8
MWM1PPC!FMF$AR:IT273&&8S2)&U,E_3A[R$;"JO1F,3!\,D*F6$]!HQAZ,QX M<:(GPP*> 8N$D1^H7X#%S(!.GYF!.?7HTTN:1O$#-4Q<,(PM6 9V>GERAD_I
M(WK&)'"\H3,!9<4:8UP.U_EI3F)$SJ@Z=:T0^- ?5A# /C?!'6++31R%D>4A M5LT2G/63:H^G$KYR>NS]DQ6P<,G><'A%]@/>U'MDN#I=GP,DQ)O!;2WI&\7/ MXI^7>X@<%),\8+)
M:VCHZ82&WN<2<,TVA@!>1%!"1)'D&PBTF_U(S5P,*QT7UDMFSF),(;X%MN_; M;WZOU<:J3X!T+_>F:X,SZ_#1&K))RA/Q[#38$>AW]BLK.EXQ2]"_N_&&@* MOH)L5CVUZX?
H<@>B&S+Y2['F?_VE6Z]UOH3IM>&'(JH._&?'!@X2QD#1^M9(M?'CR,![\&[@#'L":X,?A,&*_".@T%* :3 N/$"*)/?DN"):PLHSQEK71-BG] MMF"]+>_,_/2>(JA>V=:#7'K&M?
\LT+!:KZ4E70@?)DDWAU^V/AR[:16.ZFWB /0SXU]+AD]W01FU=(DLUJ0MXFT[4Q(./,H M6EY<)TR69//,RKM63IRF&21:)M[BA/0/#[;<8!U>)^^MJM9[=N@0CU@^B-@
MTZ3/T&5'L"Y<,7IR OMD8@5P2SV:2#A1,20DD>UH2H9G)P)DOH1MY2QS%2V1 M6EI>VM@:+]4-!S&KHCZ+GZI> MCMQ(@%].%,IR9:V0WS2[,T@7R2^@I
XR/Q+5>)ZFVTT%,L_%5^[$,H7$5T?] MK-XDXN,_=SGQW?-KI E/AD17+1_J=8K[7JJYCEU=M.I:#AL:;@@H;G C<>#H.8F1R)$K;LN5.TB3C['C!DZV/+ M3NRGD1/
QT+G1QK+N'TY\/6U$.$2[O_BP*8#8HG<%I$8#S:OT%U)6C"QNZ[& M#H$A6("R8\=SQG #M47!2?GBM\DZ%XR)*\/N1\YQHIZWQ1V$[ILL&SV!7O_B MQZX-
IP,CF[^5S=\J8(]68./W\3WHP(YV4=-P1OIO\=WX1^OP'@ !!Q5V9 !" M)Y<6//Y\"4!VX'!]^YEH%KY\'P]".#'>1/S6-.#%0+-W@4=26@\^])&CWZRQ M\9NA_1P(X!==3@
N7TCV,CM@:9MVT$,[+LM(2RP/IVS- MX)- 7DY$%NC 00DTL+P$3VH:@+?_(4AUPBY!TM4_*(+ZXQ-P+(%^/#/PNM[M4> #%*5>_$6J0%)5!! #%F%*(:RB0X*[&U#ZCP"Z>"X
CC^0H 'N@@+-PXH. M9GN8?8%XZ\<1OF[(MV+ U$WZ-T:$";L";O>.D .&(4.(3UQF_/G_\1;#0%' MX,.!Y7[!+SR"B 8\82R[@\35*P;'""J&+M%K]2)?8,;C=^$'6#)-2-7/>?KF M./8:TB?S
J_TM8[-T*(=,?6GW-%>BO7)^S"]?W@6^#_";=_9%+&]SW[U!4' M!19:;)6]!P8W9G2XEL* ! 9LKJ2&S496[*88P09/9L/ @=P$:.T\.@*#!5@
M088E^(DYXX$=T=^%LR^^MO*'*48K_(GI]4V!]^IH"4%P1QLPG#&+P/X*D<%: M0'/L3Z";@14ZH6D,8L#9"#$MGB!ZI,@2;F_8_@NY-36F5>,>*!1_B:66X(
MEP%F&,S5_G+])V]&?2XPI.*SN%A\@YC0FH$)9L[S.T._7;EN,;?8OB=\G:^ M6"BBY)M)@1'N>>QJ<5B)SI_;9<5PTA #"/#[R> I2,[S"E,Q$^@=N-;P3RT? MR'@X_\?#R>7UV?GU W\)
[2&&Q)GA'2Y.6O776N838)4G V $?YZ0$O09T.7% MFH:?OK["SF?CK[]:QE. Z/V7R!]^^OI < #D0RG*".\L6 @_.!OYMH(A@.!(MZHX76XI-X"_^U1R-FJ,F9P3P5V;W(_&7;G?
(VKU/[QZT!-D.NWG__:G^Z;4! MS#>2;S,=IBPXP+9]'"#8[MDD4F[:H6*1^.DV@-]@Q0/^AF+^]_<>F261A$P MU FYU(^T"*W0
87V"/\"XBU_EBBA\OC4'T,!^!TH'G4.\8&&PB7EH(KJD3(?\E1*7 M@:;&X)>YSPM4G5$,IIXA#%"RZG(#:Y.DZS'+R;N K0Y>.1WGH:<2]E\ M1HQL8 9Q0?=E/XFLH\978!PT^!/.?
*F_61[W/8*V4^';7;QYQK-HO0E^RWMZ M-8ZXD7RTXO7?W<']>D'PQB=IE5$ W0PC7XJ?N39R%AU1A?^IP3T7Q8D,63D% M_>'O]0:J^UN=-5\AP6L-'T#+U3
M6NX>5^M'%\X/9I^JY6XQ)V+-#[8DZ[W-IQ3ABWZM5;H%?2GQ'2E!@CP%<-Y_MQQZ_-TF< DS,>!'-%M%RA6]8\AMG0*,4QZQ'RP8.B%+$F?FX%R[FHE7T7I1$#DMB'5-
L;/>FJ:RZ654MD<.*WV0\GC+C7G.=R+LS/Y%R"ZZ\B M_;,@G_0-:9PY!S!YY"YIO]HL+ES7N'#BYMU0/D5MAD&V?!)C%H8K:0#KM;S> M^I3;TP!FIBRUTQ7P9RP>_1AZ6A&?
L";7^#K6S(PZRMF M8.HQ2I5*P:D5C:2?:I5�-&\$.KHZ+D)-N2C9+C91W%I$_:]K;U #>%*AS,4R;,K5+,6=]A4KAC3G]3JS',::IQA4 M48RP/LYT%V_^S?
+8]CH..]N\;F["O%Y:XKV6\]>EZ5NO=-YD^A[,@CTT"SIE M- O6);Z7$M'KD;-ONZIJM_N M"89?;92+X1?EX^KIBIO)R%UI*>.0?]O2;QM[D7Z[.F;-3++]N*FTW8,^L;P^ MT9F3(O4F&?
L*X[>]8!#(>HS?-=?*OH,!O'$Q/"2Z&JE+_40MWI8!SOI7'@CI%CPC M[HJF5,%,P90TL\B6YF4:LGFRYGA.9S:U6+&@RY\UE1#47MW-FZOVWH2D>U-K ML_F='X0\ ] - &:B)B!=&^G
+4#4\;P'SJ9 69'-'G@EO>P78&&%AHO9%Z+R M%ELTX ?A'K\S4^B(DFG 5 ? CAN%D0#!LS%XX&D='G'@>NOI=O0 M&Y^A5IW!ZAOOQNIO$@21 >I7U&
0Q3\P:_SB!S]X1<8<6R#7-^>MK4)K)]7Z M^EJ%UNJMXDH_;-0E'R=IM(!7]GS%)S+='O1F#ZIJ"FZ [(+(/VGUU--71%<@ M_3"##>)9+#509$J[?K> D_MFS,VM!ZQHP!LVX=U7:-1U?
=<=JN')V"76OE8 M0"TW]$MA68T4H4E#A1" 34SZ4 16'FVS5BN=NCF3@-XQ36L-T9I.+1.ZECHM M-==>: +/-D'\_9Q>%.!$?>!B[T75M<)Y3-S;"%4P"Z,H"!*^")[+I/
M>$Q_2)1>ZS4:O,_8F,N](_R<:'V0_KAL@D]9T"[=WB"MR!(NX+9<, M"V%8 V=U(N*NDF%R=2!U\M !R6(%^NGY%DG7-8 /PL2U7@[ROD3ROGZ0]UN2 M]
[GF]@MKZ&:R\DUE1JXN\=/I:-H-<9]K">@T>"O_K/ILJLYDI##(9IOH-W>B MF/<*5E@?IM:ZE+^52U2,6TW%D*T01*=:W^.M0E7<(7\44W0VEIL5! =44P;Y M"K$G@QM9MA:J:-
CC(W9KCEBAYA)/<(-YHGU!KL:KLDOSTJJ]4:E?-QN=>9(_M#P1^ZO'$I::IHYBWT!(PXXA '[.&@1\"AWSQJ6/P\(EZQO-*6][X7(JM-,[P MMM6G_&*^9#+S@73/
#E>I"]0<'<+!AJ,\&@>KT+D1M/A @,06*%(W%9S'<0 ME#D$%@%,!-B"?%^-M+(::_*FCP2MB7!#+7K17$AB=?]5>TW^JYI9G^'"HH[! MH#T+J;'-6PG'$I\JE5_IF !%
<>3GC0'38TS*VGAF+;)"'Q)]Z(, M!YOSQ/F^1)HCE"IY>%1&O/;[8')A8*C;,FN=?&>>14V*]/?%>B6"\Q&^12)" M[I-1!IP$IA33YGJKQ'.$9!QB]YT!<_V7XE;V?%!"HN05"9P!:+?8" #_[@]
M!ENBG;4OFZTG_0,2L"9"5O73%]TB+$P-2/U>4&G%^!TI&_9RAIE&5V-KNMQF MGK[NF]EE=\&PN?7(LS70^:S.-G@_>NU\[^JY_*XF4V%P.(.)CY7TR0>)!\O-
MK)+HKJ.9RYM)]2M.XD"DN-/ML'NT)+B"1TVN\$@#21'':-2I!OE?DK$79.TD MW2N,OIQZ5[@(DM*_,4\,%F!VTIPUY*R/7 <,S%65]B(T- <3.,*)Z-"OSDI=P7E M)?,_Y &P ^
R7_X8ZMTFTE&PZ5Z=DS&PG?\ >@;,?AN[9PBM*O:L6H9Y'11XE$6@R8DM4+HLL-]N][%E,SQ*B$BG%N#?7.1?QX*# $02"L M3)HNXTTIX\J4-]$;X
INB1XG^!A:H_@SJ3Y\;84S_H3+OTQ'HH4.)UI:NL 2 M*:^<6Y1D+%Z$,^-*M]E->D1FZY],X:%.C^@$((JVQ$A,-EK+A+5%+RSPD1\O MG+@./ W_A^T@)GBV_+>>< M53?"PTL)D?
XT,BI2GB"Q*1'?39RN4H[Q2<+^4 A^OV4?%1# MKCTD $MK7O0^B:O1U-H4"1)_@7\<"PS1!JMPCZ."DD$\&2C(TUI\)/#E&8R% M?U%#I8 =Q<,D&9MR8?
@N0FM#+TEB9LK&RWU)!'PAI'Z:R93H>3C)1-($/E/2 MOEH\OMB1\G/X<"=3S&1Z!(2 U^77)L4SW3'+U+M,'47^(R/VEW*8R/;G2(, MM&/19&H
2L'(&7*_,$X68X;*BF)ORF44M@9S<-D*9.C],X&#(NRX7=D=J> M\2S,E6/+$GZFV%D"PB)6I13NE!>=XY)RH^,%$&DY^Y1Z5!8]M;%@O<3MCMF[M(![^_D?_-@F,:.^KR1CL3FL-
&8@SQD4IS]G^%(4>RD$O3EK-0SFH M+ C69 @7%H="*^J_UV-'VPB+/?+IA9> M(KXU\".P?C81XE*\2R(RI6LG""O^BYGE:2S.CQQ>VX/L_R/KPT^V]*S+2Z0=
MH)ABH9V(ZQF0W6QD/0=E+(O;;:(YO//25/1E !KC8^#'GGT"U_>#SW\9#AG8 MS-"U'FI!B[7>)25; M#$X:F0F?!10NU*V?UX&$L_G(.G?Y:?8&O9\W(<3)KX4+ST;C7)S^"CA2\3#
MHH8.B[!4C]S]AP6^;85/B'2I6KU7X-T MKTAT:O;,;BM?TK]MS'B5O![1_]M"A?51;3?%= [5MB&F_375BRT2TXTMB.GD
M+J\3T[MB,+R+U,VE;JU!ZOK%^3)KD+H[",JU2^GMRLYZO65V>IUR&X9[)FCF MC9MXI=#)52=MQ3;$UD%;$3NM;5B'VFV^8A<,6<*P#S)GZ][MV,<=K8A M;I/+O+.X79ANL-
'0T;))#N\GJ7-M[-8AJ354?J.DKC?,7F=^J&?7I.H! XN% M?,ZX68>0GX&!NR_D-3NZG 3P@%V[17<.T:][EZFV3![M0:E5F/0[5K7;#;: M>\&@/P;Z-+LYM7851KMBI[I.W6Q6MRW?WVI-
E1/IKE@8?C9^]T01.QA"6*JM M;JO#]FLA^OF$O#2O30T)R)IU\'*RZEIK([:Y8/D9K=G/A^&R*]DBF7$I'V
M2^7EG#C6./'(\2S>OV3HAYMGQ;MA8FZ>^(YFL_%:+GQ^(6%T1U78:*AH)'CE M6]X%8Z< ONUJULVVV:@6#/Y[&W=[([!G9?@<,'9K&-OLYA2/U3!V8\I\O0:F
M8*T\&+M?:GZ!/\6$CU(/H2V+F8^AJ+5JZ4YP!(!K;:SN-8MN1HH6D=["[8H(MM)YK]^)V31P;M[P,7UX.+)%A3%HJ9_>OK5&C?=2@^R5S7*EALQ9Z XO?+
MMEQ9^TMD1MB^4^;EI6?<#",?*XW1L31[@AV.#@G9Q*+^R[B%)YHO8UOH5$/5 MZ1?CR#]>T]2^59L[L4(WT L3&!LGM:I,8*2?@5N'0?2OTR>'C6XF#%NN>X\W
MHY$S9*OFF<_J:I_-2Z5WF'WC>LYG?1\CRF,G8V9_\X/ ?X$SZPFIZ[OZ:J/3 M5*9MTD2;=WM678(GEF/+[NY].!VUCE=MH7/E[!7CDIH<_SOV^%O1 \H6\+++ M-@V"2+]TNB]\,LLC-
PP1N[R>3)D5&"]\-'NJ][<8UZ[:?NMCB^: ,>U/HL$? M?'*-/OE.K/W@RQD6V\7BXOGPS6(\7C &1'9]5RVHU52[.>1=SS6".,7^JSXRSY M.0^1[NTDYM/0?5>
[W"LHNJ"*:^V3"H'A#XY3=+EX/NDD(6OO3:-*6_5<38F: M?G*I6I+_9CE>>.6'(0O?6Y;TFF:[FT^4]O1JA6,]YU5! $?5Z[073O>LU3%!+[FJ9ZS!-\<@"\I].8 (ET]0C+K M9C1SE
W8%/#&^ &\$(FY$LBPMMFN%X33%X@PQ/8B;4"7^+3R9F1A?G+8VF2A M]%1L01;FV=:K96'O=;)PZ3:;Y)--CX&]]]3?B MR3/90RBY@9.QYEZ>8*_!5)^(H8\SDB,[Y9 =;LG0*
RXWI]Y<4 MGH.!^H,.!S@2DWR'O"9O?V_>2D8L"NT$ 4S2RT_E^$I]4O>]*P?<=#_V?O79C;1I)TT;]2 MX7&?*YT#T02?HGN.(VA)[M6L+6DM]>^=&!T@418Q!@(V'9,VO/YE957B3
MHBB2 D%LS,Y8)(BJRLK\|E&968M,TK2,"W1[Y"L'7%8+]K3;FPNJ;$V0"@W2 M]@)1BI4DWJZWJA&I-[H@;$.Z)L^4T$ZAM;C6G=Y)5S"H0%J'S*YE^)0["U-B M<_%SSAV?GX-N 8@?
G_,Y\%/PU3)&EDT8_-90U=4&_8(@C*#,P@QM<6OA,HKD MX@;/9V/&5^!>B_L/\9U?.!\ZYHW'9U8X6ZEB9NTOO:8)#OVY6]-6JEZQVV

M>>*S@S/Z%]YK\5;'+]VR'/[\+73X,R<_1BY6%X&8N-,0&=YS,1MOHGVB"\Z(_MQQDXM?)R-24Z-<6#EY:O2[NC]UA>.C9B\.6L"_V\VM_M&5L++C\7%%RVUG3D.%I<.DQS
]KASOT/LO#?>]F+5DH:3+I;_R%=("=VG'#/_M,05ZM;ONNWI!S#?F@4OYUNM)1+"%=]OD@L6F=RHR<25S#X2I>"0+!*/(D-Z_MJ0VMYSO-K7GBN_:=5K>A\X&EE
WMQZNUH]3YZ-)G<%F_+&!QRG/HV'7#OCE&_ME&L]<(;N,@8_@_<[A@VXA;R'5U;C7;Q/[F1"EV@67.PK+]KUM43@Q,;;R"4.
M/]7N[]1PH[3ADG//6?]%UGHJE@+S7R8)I^GF/ZD"Q$2L*(ZY%\3:=B_+BX**_M_4:G(*@H@R"^:XNKI3VN+A6-;@?W*A%]*#C^6B?XD&L$L%[PH9.PZ.$_]UM#_MPM[*P8?
>DN!#CGB;C#WD_O9KQQY>3M57->>,;CX3D+*+-_M1T+DF_](V9^O[,^C=?J==:,@2RV(G/+861QD"V32.U]KGS\=7N7F[^U.HEUX_MD7+^SCR$*WD:=/%G".H4X7]SUR@S>0$Y-
X>P>?C"Z;)1^/!3BY8/FVPL^MO_MWZZOV/#]G-U\O_AR\?W[Q3F]O;L^^T_V!CA4@N\2YG0S_B#J>L1_MR_4R[X6%<_SW0FSKY?-M$ZDL0]$-
H]!U473?/UJEQ@%S0:LMJ"!0)0LXC>JP*'"_MCB4C)L![-T1$PF=HN9A9LR3O$8HY+F'?3CZ#-G+CKR>TO4/R#X59K:\.V>LI_MU].NIA<9(3$7%YTS)K,CDN$/:FZ&]LL2_A2KK[P7(?
B0_OLS^!_F$AIL.>,E_MW8]?(>.G/:W?R9?O+R*,B@)@(@U[,.(YXS/1I*7!LN=FR?.U/33_W"BOK.D9_MHQ<%G\]'4R^>SPO.@3(E92/;@$V*:WO9W<5_WYU<7IU?-T)2A1=//WE!*^V
M?-FQV]RXYR;$=%+M\MQZ#<,/VF5P=N.B\RM<0E6P>VYVZ_?H-25]NQZN^O3$.4GBDQB"L@>R<*_V)!F%%:-*@#QV"H_M(54#M\R5"@XBTE*]*IG%$7B@8KR8
MIBRRGM_3*,S%U/1?F#%2R&_#]2.>!]<&VY<]DBAA$%A^+:/K_MPL%H-5G@&00B)MA*0_;;IM,9IK>42T;6%!N&]\>K-45!^N)!4U"#U[EB851
M$OKBE3DNNP<3+1"/.VI)"&WP%65DB\];ZF,_'/V+CXD:E(-T<3*#]>@@D!_M1WM/S#"1=S&H6F=LE2P_[&V_^@#P694E@+AG_5>(FRQ_H10S6UBM#WB6!%*)_M)AS
78"_!P$#]R%QJ.0GPMR9I.A:NFKI]KYT89Q+9"%-A***DV&R03D4I-@[_MRCE#IH4]TC%]*9(BK4GEZ%_]19R]M2RIHM=*)RO)D]U+)RA.H5C'!I=V88D_MCBL.-6WI(
MC0Z2)B887'B^D%#R(&1.,*45?D<\,K$_M&(<78%Y[U.B&\NDQ#0WC_EPD9$395_)Q?#%^'CTKCHE<@3)QG6C6,!))+^2C_M(*+7(%"#0/5!@,P9$D%9[B@E\K,26A#-
D4Q$2M1"2P$%V\1"9Q]=;/G#I#&4_MTO?HE,9#9\\Q)T93QI:05CIXM(]]Q@XQKX0Y!%\8D(RV3L(BO<_M(W$XK%+(36[CQ.E/T[1P$)CF0F--
>3_*\4&3@KN3&B)]B*@*1"2/NN+@@3"Z_MN1!-$$L,2AH^"*$PR9/R&(M5;(_34;+X'1T6X5&^;>P_[!,^&E+!NV!H8:&*H/#)="U4;U7"C=MO5G:)F&T-HF9]G;H7+,0:9(A,)Y3KHS
M8KU$$1?+$RH8LF?%@6#9Y+AB&@/D&GC42$\9S?/A!*N!)_M#86H<"@ZO(F;1^![U?D%#'-D'0._<$E8FL)\;@,[4,I(020$H-0.?:*BD<_-_MCS!*HT^/+'@]^2IR0H9J:4-GRR/TOI13-
C5,,IX64Y4>ESED44?:YPKHDL59_M^'!\/(1M;.\]8PXN&WAJ)L97L_J0HCB8FX737HU1-)@:[(Q0*B]P$VWYS#!Y_MUC1,X%$F9UZC@<=E370TB'0$
MBN&1#=,C9;I9IN.'@IHR/D$SB:*,D09N?N4E41/Y0UN(Z*M&C5NS.=+A<4M_MU%,+]&:T)F2&*/@8]]\1%X#A2R2#V5*=]>%/:[U0ZX7]ZX7+(B>1)!G%7_B5_M,!>5Z.7%78GX\P?W
:%^X@2QX_M@\=D?X?732QV#DH2]\Z3*?[PG?M9)8I"B^]RV36)GU^IT](S_M_"8#C:S9W':?N*S^X*K;GY^(\-UCPQ+8<(%"=)X2]]Q6P!:5/V+#$'BO0RW1_MP*8"9)O-Y-
&MQ#%DTP=+-N]:37R%\E)/6.^B>D4F&"JYM5$LKY[EE)B_M(P:Y(B!)LH)Z5F_/&Q;B_.]WK2T8=5'5K*+T5>1_;A7_M5[\EZ?
KK[K;ZYJU7;O$_5#G1CEEK**N7=CRLZA\FXB(U8]>.71'&_LYG8("B_M![?C@;&-_KI*>**XZ'IRG&PCG<\[/_!]KHU=%07.H;W]QZ_QZ38'7,6EO]8_MC@]>T8X'IM8,967IU>.
[FYE*#7[8,'[M?>DWT_MFN@UT6NB[U;)_#HRQC_N/3=TS!,@A^M[_,MXS#DUW%KY/.^5L;3/ADVU-HE8_M&CO)=NI?"ET[8";,,NZS=B6U<$]8/TO:DF=N8BL,0P\Q?']/N26?G^)';D0&
MW?#1\$P924OLKPC]?>:P3G3;=M"9L=_O:>U6_E*L!%^]^/_'Y^*,9>GA]R+M/IXUFK]5MS^=?.]*_M^&^>ZZ]_.G0B*#7,T;QN^.?4/<>1-<=S)6Z^E_MC.'/O)&H(+XV$RO#>_95C
MY!].]GODRNS??@2[OKC>A%NE"W<]DY%7_H[<0,[@0E8MS&_[)!!X'1/^?LYBXR?;7A(^4U],IM^BPX<*@9NX:WF@MJ+B@+%Y0QUK0\U8Y:\.B_M9LJD2YIO=U_,_KPYT#O=;H;>!?
U[)^EY@Y>EYY5!UO=#(+::0[);.A^\19+?_M-F1@>89?NQ:#6B^*D^P_8[CW%?P>_HDM]_HKYSE5_-Q5>%\<:Y@&?9\W9!]_M-;FO-&!9S3*L
QVYWN+*CUQO<>5'/J0M+G<03WJGU(EOKX)WY>/:#08G^B_MF5LM(PGW643CEO6'?47LK=OO;JUV75:XUR592QBSN&AP.XRY^DGQ.NRZ/$R6
MO[B[YMA*HFU!@*NXS.L5A;"+>7I1N$S?<8CLH#AI3U"W9(6PV=[[.=:"OV5S_M9T,_Y@:GL9/VV2_^[2*_MNR/?QF>?_F]PJ8]/P-VN5^,2R/E;IU;2V]M?2^<-@W:^1.F2]XC=NN>T^#
M>556^:U;3O]";]B:Z#71#X/HY3]5C7WRMO=Q"8YSN[U\KODKCA>BW16NOKS3_MS]]E!^3VH*UZT.S_3YP6,*P@V4YW^06HYN*,B-YC1%'ODD3XUZ.#4]K/]PD
MMN8/;WN=E:H3R"6[<]%#20/]9]H3RMR#>#\:?=1=;7?5[]I;T-U^$\9(LO-H_MUC2IF]R6=N1=-;GM-=IK;76]MZJ'23VC)&-_(V@T"&_MDO#]_DO)D3YH:X/^@&W$CSTN
67*I0#UERE_?R-0L\%TZ/W8SHJ-O'T5V%U;_M!;[",ELAR^O6'^[+]FY1KA5XE[]->.>VRPJ>&SD?\R,.W"'^-V4L\\N&#[,E,\]]P$6#HM6N:AM,H';;*$.ZG72Q\4Q_80J
MN)X(,A(5+WT_)&_YL^N$?E'&@>P7TB;L/_A>\$?9U.+3RY^\G$86_\>C*Q_MQMS[QD5KG+7M*[T-]E5GD%-*S*>GL2IS+/;?]_WWN&T@4P0N"X!B-"D6S8K)_M:>%\V
@7E_P!+*C%?.X]P"/LT0]FS&_3+.1Z0*6,0[U?3-_V8%WZDLI?1%X$_MO#_PC7_W?.;_#"T_4F_^+3N0Q^/YP/N6H6POVUI(_M\6F2&0LM21"%CK(DZ=_MYI9QL=O6W6W<-
%"XW(L'C5R7*41L\3T6+;^T^VM?PJZ_GHRW"$=<$3<\"1)_M4.R6$*#3VQH!2"H3]];>:N8]Q-+#R)CEH9KI,QV9E&M[XBSN6&9[$\P<_/N_MV4\,P-[P/*H%-@)ZQ]AV?7R?4
IS[&N'Y,2OP_^&9SR#;M$QC2?UN7Q=@PF4_MOHMQDTT-5!EC["AC(D?RGSBG9PV_7+>S#*!\($68Z;7_-/R2*$:#OP0Q^<_8=;./4_;AF@'67?02FA'_3<-UA_^PNW_&$W0]T6#R_M-5HV
@&:K@8;&_Y4O96+.?E("S*X_<6]*/_1_]_^940P4OT]\]R=BNC]@L<_M^0YV%!#5,>F&3,$URMR7.\.FKFVB\?@X=?W$?DG2PEM,]Q'(AB>6,5T%"\]<_MTYI8PC-+_A9&]?
@,S&/FAP"'B5]-8'$PK3&G0Z<&&_KB$9R](I#X8NCC122_MX6?XR.,]//B)]%PAX'CW12/'07"@,56""\]!3_MAD!6'^'G*86481,H8[+"D'\X,C3*23/$@LR$ZB7=+MS/W,15WC&?MSL_6IO
M4&RU%.\M$T'TNE/FGG?*[%>B4^8V.63A&8\\R2DXX^GTC&Z[N=4S'E!\](64_MZ?>->_?DOMLVF>/I]P.;7X]_MH&2\6@4CFF_1_+:&C>K"QO#^WN/W1K!K";X$_M0;(*2\3[
MM:,EV)'RC/R2"IOW.^2H_M(6"]EK#&,^VWVGS%:C63-824;>_M>EN/TZ7MUB)/X*LU2?#DI4.6Z^M8.UWBTFF8$I2Y!KYNK5@MUMB4ZFO=2XW$HGKY?D*91@$PYQY!W8
MH*=KV*"[;BRG-]I%]=IOOCV./+V+=#5"]P++=#--5?M)%H$U/9G)3@NUXNH_MU$;?FW7'59A?FWV58;P#'7D'UM/2(N_+K*=(P,K1E^^@6&+_F;$&DWK_*AQZ
M:]$)%\6\=MO@66_TNC6/UFC[DF/'U:YT+#QVW%ACYTZCMQ>=G?>#;?<._M6D];+\N=>PV];BAQK@S%**]]UURO9[P]UX?,(]]$3UYNWA%G&NFM#73BZM[QU4/7F==>&6HI]*:[[
M-M1=&VK8*_-LU%T;2L30^W?D5G=M>,,,W4'F(@V"EZ5Q0ZNKG=:5=F\R\OM=_M,Z&>9<(2]WJH6;(D(V^]TF[0>X8M=!?N8=#HU!5V50"'L6]][YPB)45!SKR
M#NRGUGKVTZOZ%-1U=GLY@1G27L\,J0O^_M#W"D&D_V>^3*[%^YHR$M887@';(ELT$.]BZBE.65-1=4IA9QT%G7]B')+H?E_M4_/T_?)TC6PU%Y24"\H8(]K;!^P78R]1V8,7I#[MK(/
]GE/99#/_6#FQ2MS_M'737M"5WVT1@I5RHFDT/%W.+.]KZK\]HVE@?@4&C4[<1]#B^EM>B+2K%3Y9W_M[U\Q_L+Z=%F%7E"?/NF.6I-.79\>UZ?K>]-
;%ZC7!>]E*RFJ>:LNK:T+U&LI_MJJ6H+E#?ZLAU@7H-&W6!>EV@7K)#G;I_>V22GO-=('ZW:,;>_MU/162VOK[3]O=-G();V.N]?
4L^RE;$Q#&'U<^C5)5]"W:^Y7NUY77I>E9'KTO.Z]/S-1ZX,VQWHR#NPGUKKV4_W=>GYP8U<_MH\E^CUR9_2MC"*HN/3_QCO0D7=@AK37,T-X77I^@"/7>++?(U=F_\H=#:E+
MSTN135_*1.::"\I2Q]9K=M:U?>K2\YJG:V2KN:#F@KT($=6EY_O%V$M4]B"K_MLLM0>QZ"7*8RB.A^\'-)R.7\&W37-RQU?8KY0.5?/IX>)N05+5)LK//QNV
MX8QY785>+OXM*2_^[2*_R3?QF>?_F]PJ8?P]Y?_';_[=$?[X$X85!Q*F@VX$7X_MX&*VVR_?+.Q"T.D9W7;S]_L!;YNH%9;\=L4^!9G9[W\S@FZC^8IF!&^I"Y]+_MX+GN)
["EG7G#W5ZHB^O2Y"V.6KX"_X]QM;[0H]WY>HNCUB7W;UYR7S%!+HU^_MJFO@M\<-^W=8M%I)^[]XG,BMWFV>SZ\G3].B7&Y1+I-2;ZVKU-
^\YKIFMQH+]GQS#D>MOYFG7E#V_";GB&^9_M5UMCP,;SE-]R.]>+@DMLA?;ZML*;UBC7C%CC2KV=;XPK9;)&2I&\L4*E;VVI
MO*US?)I7>*6H*UDKL>ZQ6';.DQ]'BW+Q*]=M6VS'1?\5BY5I-Q*O5S));U7_M)I=L]^KH*O/@P6/G+NS/9XMQQ;]804WNPLK%]+9QTX0IO_)Z4P;OQ9^A%3RQ_MKY8C2DG!^[>"
[>:.+U_/Q@>Y=M@MGP(A+2_MW(SQ&#RA_#^^Y;*6P&0WKA=,0$!=]I?3R$'!%*?1W)^-+Z:DH:K\4._9@9K_M>YQ:8S5!6_+_\VQF!?AB^#):=CC'/]]WF@S8R$8F3R[_C'Y#5!G.
<(K1ZF&]_M;NC12^$W/B9;:\P(Z$/3\KBPA2:P<[2/._C^K\;I^E!B(&C$EDM!SZ)+\-#58%?AWBMCB^98*;%00#CHCV5._"A3P//[@C]E"
M>AQO1W(/S\0FB#KB<.X*F@&;SWS%:0FJ/T-QGP1)_#5$5WALT!A(DN@@R1R%NS.3"S](*8:8#^8G_Q_!&\5&*@F_=_M(OT$1P-'>@8%;$SC"61C-@,5!F_)+Y@#YG!3/6K"AS@5
8+XR>W%&:[8IFW"_M#[[S>PM4GY"[VP!^0_OCDPF"UP-O5_%@[J:6SVQ4^(^H_K"[CFV3]H,="FA_MX3U1I(M_(J4F?\ZY@_MJ]C8%8]O+%_MP4*_Q\;8B<)D
M0+B)FKN@@E0^NVGBLDW&._3V+H-*M'29)HMVLL,?*P1\ZYAG)Q3T'_MJ>'^N>6/;=!4.?U_=75[]=G%U=GEQ6RF/22WZ:'C,OEX,;R^2;Z_42E.^84OXAKHP_M4!?&QKJ]+)>?
SMZUASA_GKR%7P^SK]R_]R_^R$&Q>ZYT'9S,NB=>_QN@6$*_MG#Y0S$[_;K7^0_/P#_K--YKGNTI*_NP&-1%\(^?#,-EI+%=4.Q@*H&Q;O.T_M$XN.A#&?>^Y/T(ED(/6U7K?)?
+#$0+E-N##SF14(,DZY8>)7@&G"5>1"WX%._M_)OAD)T@#L6_<"'_I$#!B+@>NQR/$+-Y%A4V:D6_XNT_M+6I.Q/X6P@;).G#FDKL,I].ZRBT;)A/&"1H)/86:9,-A39V;1QLU>V%Y:?/
M6L&H!_4IT_(],LD#$!=].T8P0L,X9^]F(D[F:"/07O@,]P6M--M]Y_K,ZEM!A&8).Z7@?"\]_39]G$[[DB"B@FD!#!,]T!9VK*\L&WF_MSON?[KI'[M15Z]O3=U/?M)?S4_$2G?
N%^MA$PS5T;7V:?ZHI81[>K#_9X+_#C?XV'_MWSU%NYK>R<-Q@Q4'7I$R(G**46R/SSWN8WA,9%)8DPG0Q*%(=_#(N2"YIU*"_MTV%;6W)K%&+#K[D'<.*CZS5Q_UTUW%EF!E5?
Q=5^-5PG;I&069!G[*;S[_M=",_FCU@9B_S3_0V4GZ8AWR/ZE&H(L-F_!N>Q'5]4%XF<3FHF_,.EDAE.@%4_M]BZE?0ZCO?T=M_8RWMG/.F._P[[N0DHI!>%_OSO!)-
BNUN^T\A;;2I',=3#R_MN,SUQ%^SUDNII:P-/&RZ(5@6.[G@+S?E'%%";66P^4?.:X_M_2;=")_.ET4^+1V=RDNP)0V'#;V1I9+]T;T[]EXR2'91E%)N9U1*XE_N'/<>J-!
Y)IY10505'&0>8[]H0"_(=X_M.NT=OWBP7#FY9!6-+),14\+A];.*-H#B)C.-F7$ORC_227?+(@FY#-1+F(/E_MH7H_FX(X\6OG.R>0M286-XD1F(:AV]&"Q]F30^95-W4?^@-N/47".90[-
,"L.%[H_M8=B!LF%HN$?+MO%;/P0#P?!6.W]")AK]]S+""_;WO5:>)?HL_D0LBS8\P<_MOKFXN]TD1H]866N0C)DANW/%]AV)LLKN4_@9?P?D.D!*-3!O^#&9YS&_@S_M#U0H"ID".1
*D3,K\F-]D=8*OXX*G]@#]]/%@'$AVN*LYD&VX"Q:1B*]>5'8_MJGW2ZL=A]]9_(,VE6MX-K"Z;O)RL$L4L68.*!\4UAZ)4#,N*V@V]&=>,Y2I%
M!5FI7%!4&R(9AT!;D^@KDV^'CH.E9M\X1^S1U(_C*,(&_5\#;)/^#=B!N.S_MN>T^<0X?'UG'[+L+\P_8M_$YP#^8IQH[FU\PBY$R2-LXK5X#:$7.FR@5F_2
MJDI7[5=R8W3M5.^CWY2N%8_4QA"#\#EKB=&E,U^I<(1-3HR\;KG+:P_M5'&5T6"X_"R:N@[/IXZX,C=/VUV9!CX;PC.8.W<@H;&VDQ8[M^1!U?;QM5&_MJG#R]@O!\-$0173B*
(>*%D2R_\AU0C]I"%*2/;@_\1S_B;_IU!Y@AG>RBOEM_MP&$AIO::F\?4;_K-9Z33=T&F._;JV5L&,A_M7$55-RL.V-*:W>X;@)7>[6BZOA.PZFBM3O^9@8@ECAZ_JF>&!X;V;X;G6;[K
M:.R<&CFX5,IR:]CPBJ7+TCM:^_0Y?]&]'E59(WP#_@;$BR9A)UVSV&"'.7]&_M)4/=8$G@QPPL+H^][ZHN;/2-Z'>YQ%,/CK3(_]H)Z7]OM][@BYOK
MR,K[]@#7LR;COV_W0(;;KV3B]^V^UL4Y"$Y9A5%.V/N6CD/G-&%4.KWMD-/K_M7W7@Y=&]9B7*HU_/!PN+H'/EH1CNXHX,@'VW_!_[5?]L-[V'^>H,&.,[N?'L_M^@L[^WYQ?
GG'OE_>_F>EO/H8S6T]:<20%/V6G/XI_M2,F)&.&$>L]_8IND%F_%HO54@PTE(]$+#78Z061F/&'4*Z$OA:'\A6/O(9N=_M\[GKP^PO'1DQ@^EXG3LREXNM@5F_S,]0GJYY%5,
MHL(WT[C<%)VFEAW>K!N]!!5$B^.TU^7'(!$=/,@%%F%6ST+$S#_E*/@=,P0PJ,^32I@$#_M3+Y:#B;2]T;_M"YSF8'@;X[DT#S*]$C%.CSOW\$I9:ST&F7-
G6%D.4[*P4)>HZ(.!ABO2DK.4_MKEH\=HJ\0_8"4T9M;8#9N%F);IVRZ<_'JZ'AZ34VHB.+ZE.$$"&S,P_M8-YCRQN',VS9/$8P_!;/&)G>-24=D)\]?A_;9'UZ7"Q'42#]HH="_8#X"&\F
MFXV$D3A5Q_L,;$G?4U4(>?$3!--7QQW_M"'6GP:O9#_TW<):6EV-K(,P'^!F%R&&[_M;/C4,?0=I=D)^Q>5QHHA77;EG;],JE#%2QC<_VMF^TPS,_M6Z3G2>L=6)XYK?P+V2C4(=
3XQVKHSK*XSX1G4_(KY#$[R(Q_M/_6F\KTR&1K%?PF]LRW\%M]>5**(O)0SOI[-.DDG:EV9WU2M_-IE@E2%]FG_M>!_:795@%.:0]VXT$1]3)H_(!\IK"?4ZKZ-
>^T1OK4Z]:V<+M"MBLSS1SN%+_M:C\DZ=9.-)+;YP28+<7OV%O+_:<Q[]243#2%YNMSK>%]14]#O(@_M#%MA68VB0Y(3T4@TLCK)75_I/$>WAG%[3),09]+)+N_8T;?;FP_?Q%?
R25^:_MB\(=P_H3$,W0(SL.QIW_%$1K)_@Y@1?%?=6/TXK$N)=-F7U<16Z!?MSZU->?_M!,S3V#(4!U[]!^.I@;_!8@+D'OO*/XJI6XVVQG<%3@1N3G;;7#S;P#P>$?=W
MP<,6C@%I=K+QU99)!1^E8(F?9_O!;A-LE&_@\C\D5\@]:[";)!.DF$:P@AI1_M<;$,Z="FI=E)/JG)Z:B<)^6[,-^PN4QS_H5@VU'@_$B@&!08PXPF*Y0H?@V<_MBL$G?_7I6]2#7+_>_PVO?
9QR)_&TQ]4!:T7\9FF(LN!IS]4_5*XV8+T%561R_MXE(25]5@+'L><#CM9E9/;L_WG=]NV@\!T76P)+WP+Z)..Q%]@9V:5N:PVDM_ME&@(E"O">_?A#:X^@%
<=39AFP*WDT9/"R\07%H==3!"MO?[^TN]N=7=7_S._MU/M;W?VMA;?*FXOY;KYC%M=W;CZ4#^G&YS?_FA?A+;?&*=PRKB5X3_MO29Z3?2]'_E0B5[&?B7"/K,<+%#XJ.N-
5G<>O/OT_,%)&>BY1YVV^IG[/Q+T_M]6\E?8>.>2NI^[6@>G#@]=5]+>T[]"K-;M%]^7;K0=\&9O(6\6L;"_M[)OUN'3E5)M!=W6.?_D*_%*"/=X;%&N_'L7:"?
YH;PO%=*W?;&NG^@MXYA"P_MI-(HUMTDBKV02U='L?;AH%BEN$M?D[M$Z'&GFK*;;\6X21Y;MP=JQ7BNM-Q>
MM>4>XLCU%E=*Y]+^S]RO<65'_F0MGA_PM?/),>7@9@'VO9^B8=UFBT.2^[B_M%_Z607&]=:]U]>==]Z4-[@\!#FN63K+T:3-SD4/,SRI2,'1,N]MOC0KLC80*_M7L?
2>QJAJME3(&ZN"0!+S"-4O]UAJ\LKMXOKQ=*3@\7CF5>1T&>C5#_/+ZF].]"=>E_M0>5]1BH.=.1ZBRL_GN_U=;:O3]67T>67L;"ZNM=&'[OO>//O1[MO251DULQ]'=LY5+%?LL
MNTB?N;.1Y8AK-C?62IQ^98%],X=@7.$??YSV>^:@MX5SRX(FXZT&^_S[]>75_MQ>TM7]G]^?**NHS?OF6;\76C+LDFVJI%/EX)$G4!"\<;]&Z%H3M:QG^&EF\E_M;OI(=-
FGNUL++BT91E^S6VR\3S=*GN%-(P"Z]7NLAK?Q-59W[AR8[;39U1B*_MA.(LEF_MGV1_DXW,HTMO\$X9;$0]K]-RC>U+6-DV3!Q\3VP,MT%->+)KLSB_MCB.\^<2_WHPI)#[\]IXU,I-
(C^_--@3BI2_MBG]&7=35!9S]]AK97_I!TC+]_M-(V1F;B-[RZ:N6PF+6[P]=F]ZYJ/EFV+[NBIR1>_>!%%L+D$75HS_U];LGUZ_M.).TR6D,:NW3&S!P9[_LW*)_]>(KO<(L^4B)0]?L+KAWV
M-\,)#>^)Z=G[]1&&2.U2QWB\%:ZT?3_MIX,^:GYT75X:>B:NEY9;\?Z/"Z_/[NOIANWN#U+400%KZK8732[\D_MOCT-;SV>NK8I[K^++Y.@>Q(]V]D<_]W@-
Z@P6*5*GC?;"H.N]B]SK^FRY!I+"%34#(9)U3,3"7Q&!RASO4#CS_M=YCYQ&+G&#.UV5=QB6DD,.+;&FZ>A9L4&;68CKNVMS:!_>W-8X_@CZ".I,V]_M6-#NK6G\]!?
@\=)6L."TL\P:J8*,G,D;<3.^=8:78D^6[_UK>"+(E-8W0DHCC49N&-"UOH*PJ=N(Q3V6_M=+$47=YMP00QX+2_L_)D"]8S-AQQC?>8%W=2IA4XZ4,$_M@M6"IPMCG)%;85+TT>2-
W9L;]!,RG!%?Z2UNB6.A4,'\;HY']^2ORU_*BE_ME;!.6N*2W]W=62>PZ02?^FB$@.L^H"-E\8G_FI-N?:O=*C>=K7R[QPYN](C#
M:O45=7NU<2DOK=Z[O=H[%48]P[:M9]"%MEPQ73W8_)\ZWN]];74YB]O.#']:KHSYTM]L<)KS>K_S>PN8CA3X_MC0CT#ST/FW]0$P_CIS4+9S&[I;QV4CHN6[>#
MT79U/1X(XT$TADU+*A%O78BT4=CN[LI.H&-[W%W_1NQNA4310$?>_?"M5U12W]R=S?!.5*_+G8<%3;67:9[[G^1%FKN^]!D"]PO2V!]W]Y_T6\OZ-H_M"]]>-&1V$%+-!QTTW'-
E\Z_OR_N42F)O=2T2P]I65=;*<*=LU_M(%><%72MI=>L4+/"X=(JE_MIESQIF>:&TTFS94*LT$]D81_"R+MFI7RGT&=8];5V^N0*E]-6=U/_MB*-RF>]/<%1[I4N/6U]_VRH=4Y74W5-
7]7E\S*V'NM7$;H0AUR%([+"ZZEY=.@;=0>E$XT!'WCJ?]9LYB_"E?+:V7N]VM%;-:F49N79_W]S]#7T0_M7^Z!HK7%3;-3:^Z7@5YE9LQ->,6YOCE?+(_M_M5ZX*;:E>_)3?G-
&!CGQ(6UQ6KU*F.@9\/'5@\/NG,A"KS%RY[GN]Y$:L"_\P_BXVI&[_M*7#$_?2+"_Z^[+>59=MP,KM:S#0FITZM%>2D7?_?_4]:%_%?&M[GKJF@-^Y
MV]^;&9=DY!TP7T$Q_:N8;^W@>]0Y'"[@3EBST7(5._M%5LE4!G:.M2,4C-*S2A[U?NFW\QU"U2*X+O0_]O0S*=:OX]=:G;FT]_AU>S9_M6L9:O,HG7KW37_<+90,G(M^73F_X1]];
(YI3Q_9W]EAD:]M^QA'4[(8%VW22P_MYN8UE$4N%6USW/R*&$/42:CFYI];7\#-N32XS7'SVJ;1NIV#2F\<'5H;O[V4_MJMKSK!FE9I2:46I&V?,(P14/\BH^4-3>7)COEQ?
W9W<7OZ_%V#C_MX3H8??!E^.WRZ_YR+(K8=^&WW^[O/K(8"V_L@17_ROT_VORA'LNVSO[0:[_M_?WS[<5__7YQ=<#X]>@^:Q_M',69!"O_0YOO9[@)QLE0<0*-Y2
%0/"Y=474*:@'F&6)RVP>'HYGOB%S,D'_M2P?N$NP1D0!)$PN,&7)F!!&+"(917.&'(I-$&\2EW?OU:_M?%]#8$7X],UX8FU]_"4\^_W#T\K4F!U>,HW6$C_4PTY!#G(+Z>"732B2_0X
M/_DX1-$Q8.5C9&;DFGGHC:>&#^!]W&Z6X0=(;&02]WFKS?]ZZ'ZFK[0?SV._M1-,"&;&"$+<#8$]9.HME_)#]=L&@_?ZH0&#R;T!WICY@IU=Q[2H+%*)<7X.
M&GVNWBJF;N*KHM5,@&0IN_T=6C2G_<@KQ"IR"V^PEKC'MYSCPSS4CNPET+=_MH7I/A+!#>LLBH>DFA_;^?2]$1]TZ6K3_.HAM-SN%R6@--@P8)]<.X*;O"F?4GD@I
F3$LSP!.&E-UKP$Z_M1Q$UP=$6:C*8MW//<9X8M[C_2]]K#&PLO\,I0IVLI*"*.@C>Y]:(FXN"_M4YU9:!<6;L"(%]I5L:IU1V"?B!X'I-MAQ60B,(]ZXG3D_M\]0Q_>^S$]S08RZ!V(,G3=
BW'1P1_%!1\C"9PG]3LP^WS+M_RTB./I^NP1_M#%@%XK/13)B6&@U.;P:+@1GCL8?NKBE@G98D#6\36_KX0YDTOR*B_M/U@FIO(4W&/BBZR1'L2S)&0(47]0U-I&#V?L<;1H8-
OU7M(;3V[,.9\8H1VP_M[PE6CE65.X;M_&<"I$!:6!2,Q;^)>@P3X&G=IGA/@UT8_%U3UP;+&#^G/9\9_M3TH<<*LTA@H,2(^NF*86XH:!'_H2_7\E891_7P*K5G\-
X&B>'/$,>XIO:05/@\_P+8(T/8<\G3(NXT3/002,Z*>$)*D"'I_M/[_P!&,"W9I9M>"SP#,<7DP/[^P>*F_U?_MH;\!%@^G#?9AAU.[FN(-6_;>6R1X#5:3X"1-
B*C/W.F1C%\^@0]0^%NX=8VEL0V_MTKR=8]5SCB;#/'JWY-K&TZ>A_@^Q'$3-J?$@](4_?UA6!";X68);B1D%"\AU_MPUR0<1$>@>H81&#WP):PQX+X^!QA2G+7\(=R
D>!>'\]);1#N*S.]&4<"U@%W_MU@UM$^CN\(DUM@A[W4='6NQ2T70;@\$OA'LLX+NXF0WP"@P4^->(0YAX@O0_M+_F=%I@:H,9(IZ^VZ_:[3,O6Q+!L/S(N\)-
"Y0YR!ZQHAL)*@=4FD!\1W[!A_M=)3Y!YP+M^7H"440Z8%X"XM_7]@XE)O$K"5'"'-_[CB*CE_[1]QH9_(?7QD_MP=<#T-.2N+;[B&KNU[_\8W]B/4O1-Z.8)BNQ1]QAG@OA!
(@P01K0WC2<_M0$P_M1]SR',FSX;A&*MXBFEM2O.710.,0/#XP,_#LX*43BX_*[VTCB_4^!(;$4*6G_M8F3*0A3;%$4T1+R]2N$]O2WCXU&T-X)54]I(])B*;BT.HXM9$WP;@6QFPK;
M1(XG4H@)7OP(>6[BD/%5(@P?F8HK14+:+SCZ$;$/?377!O?$!L<9*O=-1[_MSX3>H[5'X74S'5W.*YSV!@[[UEUY40Q=',,L/.0#SAE)3C""%PEV\LO:2(->%_M?,.NEO6WT%Y\-
@#Z@"R9^%[H_I[/^:5Q1$*]@"7QOGQSY9C#)[<(N8D0A;DS_M%B^,2[1[6]^@0P9&"@*@%N+"_I,P=Z@)WB?8980L\B=H[R5L[R)%+R[>)!-4_MD)A4B?P]1@WA>=LBEXSD[LKP3>-
/]E6>>GT/P33N]MK=(_-8VONT75)#B/_U_M!@(>0$Y'3)7"3B8V%4_&;_D5\$WA*TPX4'/H.8*"M]$6#T$)Q0&^\8YS5#\
M=LK!AG(%]BO&!"IE++F8YRR,%M'JI4$Z&A:1^'8=$FF%TXZC$<^-%MG@@6O;_M&/0%[6V++1-NK)!=17H-]&3NM8)]"@XE$V=5YD]'56#KU]I_"]H_<4JQ-I4L@
MUP=TNM$S/(M5/<5,S@Y918E(>GN.I5=L&R-)GU(PB;6>3;_MV@7M_5@&XPH;$X@"NV"K]YUV_F[1\IB%PBPJXV#VCAXC7&0K>W:1B77/MD=_M8[(HTF-0&9P:!ZG,/:K$

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@G6G\KU'@D>WMZ./:A)JQZCM)ZBK M8_;6H.-CMLBW_U5H/?,^*Q--8N]:BUMI.J+_]Y/=85\?L-7/' MQ]RRG[[E.H7?HEN9>I<[='#(S,2YH=&U02P$"% ,4 " #0 MB\M8P?LG!)P9 5M@
#@ @ &7P $:6-C=%]E>#0Q,2YH M=&U02P$"% ,4 " #0B\M8V;CQ]V.0 P",@2@ "P @ %? DV@$:6-C=%]S,2YH=&U02P4& @ " #\ 0 ZVH% end XML 100 icct_s1_htm.xml IDEA: XBRL DOCUMENT 0001906133 2024-01-012024-03-31 0001906133 icct:LoansAgreementMember 2024-02-012024-02-12 0001906133 icct:EventAfterReportingDateMember 2024-02-012024-02-09 0001906133 icct:VerifiDentalLimitedMember 2024-01-012024-01-31 0001906133 icct:TeamworxLlcMember 2024-02-022024-02-28 0001906133 icct:TeamworxLlcMember 2024-02-022024-02-29 0001906133 icct:EventAfterReportingDateMember 2024-02-022024-02-28 0001906133 icct:TeamworxLlcMember 2024-01-012024-01-31 0001906133 icct:AllyCommerceIncMember 2024-01-012024-01-31 0001906133 icct:DebtConvertiblePromissoryNoteOneMembericct:SecuritiesPurchaseAgreementMember 2024-04-012024-04-08 0001906133 icct:DebtConvertiblePromissoryNoteMember 2024-04-012024-04-08 0001906133 icct:DebtPromissoryNoteMember 2024-04-012024-04-05 0001906133 icct:JeffreyStellingaVicePresidentMember 2024-03-012024-03-29 0001906133 icct:MuralidarChakravarthiChiefTechnologyOfficerMember 2024-03-012024-03-29 0001906133 icct:DavidFidanzaChiefInformationOfficerMember 2024-03-012024-03-29 0001906133 icct:ArchitShahMember 2024-03-012024-03-29 0001906133 icct:ChiefExecutiveOfficerMcDermottMember 2024-03-012024-03-29 0001906133 icct:EventAfterReportingDateMember 2024-03-29 0001906133 icct:EventAfterReportingDateMember 2024-03-012024-03-29 0001906133 icct:PurchaseAgreementsMember 2024-02-26 0001906133 icct:PurchaseAgreementsMember 2024-02-012024-02-26 0001906133 icct:EventAfterReportingDateMember 2024-04-012024-04-29 0001906133 icct:EventAfterReportingDateMember 2024-04-012024-04-05 0001906133 icct:PurchaseAgreementsMember 2024-05-012024-05-08 0001906133 icct:PurchaseAgreementsMember 2024-05-08 0001906133 icct:ConvertibleSubordinatedDebtOneMember 2024-05-012024-05-13 0001906133 us-gaap:ConvertibleSubordinatedDebtMember 2024-05-012024-05-13 0001906133 icct:PromissoryNoteMember 2024-05-012024-05-13 0001906133 icct:VerifiDentalLimitedMember 2024-01-012024-01-02 0001906133 icct:TeamworxLlcMember 2024-01-012024-01-02 0001906133 icct:AllyCommerceIncMember 2024-01-012024-01-02 0001906133 icct:CommonShareMember 2024-01-02 0001906133 icct:CommonShareMember 2024-01-03 0001906133 icct:CommonShareMember 2024-01-01 0001906133 us-gaap:SeriesAPreferredStockMember 2024-01-02 0001906133 us-gaap:SeriesAPreferredStockMember 2024-01-03 0001906133 us-gaap:SeriesAPreferredStockMember 2024-01-01 0001906133 us-gaap:CashMember 2024-01-02 0001906133 us-gaap:CashMember 2024-01-03 0001906133 us-gaap:CashMember 2024-01-01 0001906133 icct:NotesPayableMember 2024-01-02 0001906133 icct:NotesPayableMember 2024-01-03 0001906133 icct:NotesPayableMember 2024-01-01 0001906133 2024-01-02 0001906133 2024-01-03 0001906133 2024-01-01 0001906133 icct:RevenueSegmentMember 2023-01-012023-03-31 0001906133

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NATURE OF OPERATIONS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">iCoreConnect Inc., (the “Company”), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2. MERGER AND RECAPITALIZATION</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the “Closing”), the Company’s certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the “acquired” company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the “Preferred Stock”) on a one for one basis.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Unvested outstanding stock options to purchase shares of Old iCore Common Stock (“Old iCore Options”) granted under the iCoreConnect Inc 2016 Stock Incentive Plan (“2016 Plan”) converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the “Exchanged Options”). Old iCore Options that were vested at the time of the merger converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such options immediately prior to the Business Combination, after giving effect to the Exchange Ratio.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Outstanding warrants to purchase shares of Old iCore Common Stock (“Old iCore warrants”) issued and outstanding converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such warrants immediately prior to the Business Combination, after giving effect to the Exchange Ratio.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table details the number of shares of Company Common Stock issued immediately following the consummation of the Business Combination:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Common Stock</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Preferred Stock</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock of FGMC outstanding prior to business combination</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,050,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: Redemptions of FGMC common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(6,460,059 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px

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solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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roman;margin:0px">Common stock held by former FGMC shareholders</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">1,589,941</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">FGMC sponsor shares</p>
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,692,374</td><td
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">40,250</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for services</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Sponsor shares transferred for non-redemption</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">373,126</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Shares issued related to
extension note</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-
BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">84,500</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total FGMC common shares outstanding prior to conversion to preferred
stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">3,782,191</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Conversion of existing FGMC common
stockholders to new preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(3,782,191 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Shares issued to Old iCore stockholders for purchase consideration</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">8,095,706</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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</td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table reconciles the elements of the Business Combination to the Company’s consolidated
statement of changes in stockholders’ equity (deficit):</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table
cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash - FGMC trust (net of redemptions)</p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,002,897</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;">Cash transferred to Forward Purchase Agreement</p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(12,569,810 </td>
<td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-
align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Gross proceeds</p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,433,087</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-
align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: FGMC and Old iCore transaction costs paid</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">(4,433,087 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td>
</tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Effect of Business Combination, net of redemptions and transaction costs</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">All existing FGMC warrants were converted into
Preferred Stock warrants with the same terms and conditions:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p>
<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px">
<td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Holder</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Number of Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;">Strike Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times

new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">600,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor and Investors</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor</p></td><td 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roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock of FGMC outstanding prior to business combination</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,050,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: Redemptions of FGMC common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(6,460,059 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock held by former FGMC shareholders</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,589,941</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">FGMC sponsor shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,692,374</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">40,250</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for services</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for non-redemption</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">373,126</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Shares issued related to extension note</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">84,500</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total FGMC common shares outstanding prior to conversion to preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px 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solid;width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>8050000-646005915899411692374402502000373126845003782191-37821913782191809570680957063782191<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash - FGMC trust (net of redemptions)</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,002,897</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash transferred to Forward Purchase Agreement</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(12,569,810 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Gross proceeds</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,433,087</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: FGMC and Old iCore transaction costs paid</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(4,433,087 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Effect of Business Combination, net of redemptions and transaction costs</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>1700289712569810443308744330870<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Holder</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Strike Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">600,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor and Investors</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,000,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">15.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>6000002.001012231311.50100000015.00<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basis of Presentation </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying financial statements are presented in United States dollars and include the accounts of the Company's wholly owned subsidiaries, with all intercompany transactions eliminated. They have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States (GAAP). Significant accounting principles followed by the Company and the methods of applying those principles, which materially affect the determination of financial position, results of operations and cash flows are summarized below.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Going Concern and Liquidity</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">U. S. GAAP requires management to assess a company's ability to continue as a going concern within one year from the financial statement issuance and to provide related note disclosures in certain circumstances. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the fiscal year period ended December 31, 2023, the Company generated an operating loss of $10,276,602. In addition, the Company has an accumulated deficit, and net working capital deficit of $115,038,758 and $5,367,985. The Company's activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. The financing may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="font-size:10pt;font-family:times new roman;margin:0px">Currently, management continues to develop its healthcare communications system and continues to develop alliances with strategic partners to generate revenues that will sustain the Company. Management will also seek to raise additional funds. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Management's ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Company's customer base and realize increased revenues from signed contracts. The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Fair Value Measurements</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">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 (exit price). ASC 820 established a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement) as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 1 - Observable inputs that reflect quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market corroborated inputs.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 3 - Unobservable inputs for which there is little, if any, market activity for the asset or liability being measured. These inputs may be used with standard pricing models or other valuation or internally-developed methodologies that result in management's best estimate of fair value.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company utilizes fair value measurements primarily in conjunction with the valuation of assets acquired and liabilities assumed in a business combination. In addition, certain nonfinancial assets and liabilities are to be measured at fair value on a nonrecurring basis in accordance with applicable GAAP. In general, nonfinancial assets including goodwill, other intangible assets and property and equipment are measured at fair value when there is an indication of impairment and are recorded at fair value only when an impairment is recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As allowed by applicable FASB guidance, the Company has elected not to apply the fair value option for financial assets and liabilities to any of its currently eligible financial assets or liabilities. The Company's financial instruments consist of cash, accounts receivable, accounts payable and notes payable. The Company has determined that the book value of its outstanding financial instruments as of December 31, 2023 and 2022, approximated their fair value due to their short-term nature. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company classifies highly liquid temporary investments with an original maturity of three months or less when purchased as cash equivalents. The Company maintains cash balances at various financial institutions. Balances at United States banks are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk for cash on deposit. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts Receivable and Allowance for Doubtful Accounts</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses

resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customer's current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of our customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of our customers improves and collections of amounts outstanding commence or are reasonably assured, then we may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of $102,061 and $65,000 as of December 31, 2023 and 2022, respectively. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property and Equipment, net</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, equipment, and leasehold improvements are recorded at their historical cost. Depreciation and amortization have been determined using the straight-line method over the estimated useful lives of the assets which are computers and office equipment (3 years) leasehold improvements (5 years), computer software (3 years), vehicles (3 years) and for office furniture and fixtures (4 to 7 years). The cost of repairs and maintenance is charged to operations in the period incurred. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Software Development Costs and Acquired Software</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have determined that technological feasibility for our products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> Long-Lived Assets and Goodwill</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During December 31, 2023, the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment of long-lived assets existed. The Company took an impairment of $105,676 and adjusted the value of customer relationships to their fair value.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. During the fourth quarter of 2020, the Company adopted ASU No. 2017-04, Intangibles - Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. This guidance simplifies the accounting for goodwill impairment by removing Step 2 of the goodwill impairment test, which requires a hypothetical purchase price allocation. Goodwill impairment will now be the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of December 31, 2023 the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment existed in the amount of $105,676. The Company adjusted the value of its customer relationships to their fair value. As of December 31, 2023 and December 31, 2022, there is no impairment of the Company's Goodwill.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Revenue Recognition</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue as of December 31, 2023 and December 31, 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td> <td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Insurance Verifications </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3. </p> </td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA Compliant Secure email </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Analytics</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">6.</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"> <tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription software services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">. Insurance verification services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a service ("SaaS") model with revenues recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the software as a service ("SaaS") model with revenues recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more. </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">6)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as "Topic 606"). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We recognize revenue for our service in accordance with accounting standard ASC 606. Our customers are acquired through our own salesforce and through the referrals from our many state association marketing partners. We primarily generate revenue from multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Company's secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of our revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of our revenue is 100% in North America.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Management has determined that it has the following performance obligations related to its products and services: multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Company's secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the year ended December 31, 2023 and 2022, disaggregated revenues were recurring revenues of $7,400,659 and $7,206,156, respectively and non-recurring revenues of $750,928 and $781,746, respectively.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the “expected value” method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Statement of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Statement of Operations.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising Costs</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising costs are reported in general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $614,061 and $525,533 for the years ended December 31, 2023 and 2022, respectively. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounting for Derivative Instruments</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for derivative instruments in accordance with ASC 815, which requires additional disclosures about the Company’s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial Instruments with Down Round Features</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">With respect to financial instruments, the Company follows the guidance of FASB ASU 2017-11, “Earnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. Whereby ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a down round adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. The Company accounts for instruments with Most Favored Nations (the “MFN”) terms or conditions similar to that of a down round feature. The impact of such terms or conditions will be accounted for when the event occurs. The Diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Income Taxes</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 740, Accounting for Income taxes (“ASC 740”), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company's open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Use of Estimates</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and to the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Net Loss Per Share</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, and shares issuable on conversion of promissory notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Stock-Based Compensation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for share-based compensation costs in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires companies to measure the cost of awards of equity instruments, including stock options and restricted stock awards, based on the grant-date fair value of the award and to recognize it as compensation expense over the employee’s requisite service period or the non-employee’s vesting period. An employee’s requisite service period is the period of time over which an employee must provide service in exchange for an award under a share-based payment arrangement and generally is presumed to be the vesting period. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in additional capital surplus, is recorded as an increase to share capital.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model. The Company estimates the fair value of its common stock using the closing stock price of its common stock on the option grant date. The Company estimates the volatility of its common stock at the date of grant based on its historical stock prices. The Company uses the risk-free interest rate on the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid any cash dividends on its common stock and does not anticipate paying any cash dividends in the foreseeable future. The fair value of shares of restricted stock issued are determined by the Company based on the estimated fair value of the Company’s common stock.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beneficial Conversion Features and Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Company’s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Leases </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as “Topic 842”). Topic 842 requires organizations to recognize right-of-use (“ROU”) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Company’s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Transactions</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for related party transactions in accordance with FASB ASC 850, Related Party Disclosures. A party is considered to be related to the Company if the party directly or indirectly or through one or more intermediaries’ controls, is controlled by, or is 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 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. A party which can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests is also a related party. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Business Combinations </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification ("ASC") 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Reportable Segments</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">U.S. GAAP establishes standards for reporting financial and descriptive information about a company's reportable segments. Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The chief operating decision maker is the Company's Chief Executive Officer, who currently reviews the financial performance and the results of operations of the Company's operating subsidiaries on a consolidated basis when making decisions about allocating resources and assessing performance of the Company. Accordingly, the Company currently considers itself to be in a single reporting segment for reporting purposes focused on the North American market.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Recently Issued Accounting Pronouncements</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2023, the Company adopted ASU 2016-13, "Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments," which requires a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including accounts receivable. The standard replaces the existing incurred credit loss model with the Current Expected Credit Losses ("CECL") model. It is required to measure credit losses based on the Company's estimate of expected losses rather than incurred losses, which generally results in earlier recognition of allowances for credit losses. Under ASC 326, the Company evaluates specific criteria, including aging and historical write-offs, the current economic condition of customers, and future economic conditions of countries utilizing a consumption index to determine the appropriate allowance for credit losses. The Company completed its assessment of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Not Yet Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the FASB issued Accounting Standards Update ("ASU") 2023-06, "Disclosure Improvements - Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying financial statements are presented in United States dollars and include the accounts of the Company's wholly owned subsidiaries, with all intercompany transactions eliminated. They have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States (GAAP). Significant accounting principles followed by the Company and the methods of applying those principles, which materially affect the determination of financial position, results of operations and cash flows are summarized below.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">U. S. GAAP requires management to assess a company's ability to continue as a going concern within one year from the financial statement issuance and to provide related note disclosures in certain circumstances. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying consolidated financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the fiscal year period ended December 31, 2023, the Company generated an operating loss of $10,276,602. In addition, the Company has an accumulated deficit, and net working capital deficit of $115,038,758 and $5,367,985. The Company's activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. The financing may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="font-size:10pt;font-family:times new roman;margin:0px">Currently, management continues to develop its healthcare communications system and continues to develop alliances with strategic partners to generate revenues that will sustain the Company. Management will also seek to raise additional funds. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Management's ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Company's customer base and realize increased revenues from signed contracts. The consolidated financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.</p>-10276602-115038758-5367985<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">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 (exit price). ASC 820 established a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement) as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 1 - Observable inputs that reflect quoted prices are available in active markets for identical assets or liabilities as of the reporting date. Active markets are those in which transactions for the asset or liability occur in sufficient frequency and volume to provide pricing information on an ongoing basis.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 2 - Quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and market corroborated inputs.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Level 3 - Unobservable inputs for which there is little, if any, market activity for the asset or liability being measured. These inputs may be used with standard pricing models or other valuation or internally-developed methodologies that result in management's best estimate of fair value.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company utilizes fair value measurements primarily in conjunction with the valuation of assets acquired and liabilities assumed in a business combination. In addition, certain nonfinancial assets and liabilities are to be measured at fair value on a nonrecurring basis in accordance with applicable GAAP. In general, nonfinancial assets including goodwill, other intangible assets and property and equipment are measured at fair value when there is an indication of impairment and are recorded at fair value only when an impairment is recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As allowed by applicable FASB guidance, the Company has elected not to apply the fair value option for financial assets and liabilities to any of its currently eligible financial assets or liabilities. The Company's financial instruments consist of cash, accounts receivable, accounts payable and notes payable. The Company has determined that the book value of its outstanding financial instruments as of December 31, 2023 and 2022, approximated their fair value due to their short-term nature. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company classifies highly liquid temporary investments with an original maturity of three months or less when purchased as cash equivalents. The Company maintains cash balances at various financial institutions. Balances at United States banks are insured by the Federal Deposit Insurance Corporation up to $250,000. The Company has not experienced any losses in such accounts and believes it is not exposed to any significant risk for cash on deposit. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customer's current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of our customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of our customers improves and collections of amounts outstanding commence or are reasonably assured, then we may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of $102,061 and $65,000 as of December 31, 2023 and 2022, respectively. </p>10206165000<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property, equipment, and leasehold improvements are recorded at their historical cost. Depreciation and amortization have been determined using the straight-line method over the estimated useful lives of the assets which are computers and office equipment (3 years) leasehold improvements (5 years), computer software (3 years), vehicles (3 years) and for office furniture and fixtures (4 to 7 years). The cost of repairs and maintenance is charged to operations in the period incurred. </p>P3YP5YP3YP3YP4YP7Y<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company

accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have determined that technological feasibility for our products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. During December 31, 2023, the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment of long-lived assets existed. The Company took an impairment of $105,676 and adjusted the value of customer relationships to their fair value.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. During the fourth quarter of 2020, the Company adopted ASU No. 2017-04, Intangibles - Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment. This guidance simplifies the accounting for goodwill impairment by removing Step 2 of the goodwill impairment test, which requires a hypothetical purchase price allocation. Goodwill impairment will now be the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of December 31, 2023 the Company determined that the carrying value of certain customer relationships exceed their fair value and impairment existed in the amount of $105,676. The Company adjusted the value of its customer relationships to their fair value. As of December 31, 2023 and December 31, 2022, there is no impairment of the Company's Goodwill.</p>105676<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue as of December 31, 2023 and December 31, 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Insurance Verifications </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA Compliant Secure email </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Analytics</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">6.</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription software services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">. Insurance verification services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a service ("SaaS") model with revenues recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the software as a service ("SaaS") model with revenues recognized ratably over the contract term.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:30px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">6)</p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software services are provided on an annual subscription basis using the software as a service ('SaaS') model with revenue recognized ratably over the contract term.</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as "Topic 606"). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We recognize revenue for our service in accordance with accounting standard ASC 606. Our customers are acquired through our own salesforce and through the referrals from our many state association marketing partners. We primarily generate revenue from multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Company's secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of our revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of our revenue is 100% in North America.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Management has determined that it has the following performance obligations related to its products and services: multiple software as a service (SaaS) offering, which typically include subscriptions to our online software solutions. The Company's secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the year ended December 31, 2023 and 2022, disaggregated revenues were recurring revenues of $7,400,659 and $7,206,156, respectively and non-recurring revenues of $750,928 and $781,746, respectively.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the "expected value" method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Statement of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Statement of Operations.</p>7206156781746<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising costs are reported in general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $614,061 and $525,533 for the years ended December 31, 2023 and 2022, respectively. </p>525533<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for derivative instruments in accordance with ASC 815, which requires additional disclosures about the Company's objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times

new roman; MARGIN: 0px; text-align:justify;">The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">With respect to financial instruments, the Company follows the guidance of FASB ASU 2017-11, “Earnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. Whereby ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a down round adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. The Company accounts for instruments with Most Favored Nations (the “MFN”) terms or conditions similar to that of a down round feature. The impact of such terms or conditions will be accounted for when the event occurs. The Diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 740, Accounting for Income taxes (“ASC 740”), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company's open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and to the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, and shares issuable on conversion of promissory notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for share-based compensation costs in accordance with ASC 718, Compensation - Stock Compensation. ASC 718 requires companies to measure the cost of awards of equity instruments, including stock options and restricted stock awards, based on the grant-date fair value of the award and to recognize it as compensation expense over the employee’s requisite service period or the non-employee’s vesting period. An employee’s requisite service period is the period of time over which an employee must provide service in exchange for an award under a share-based payment arrangement and generally is presumed to be the vesting period. Upon exercise of share purchase options, the consideration paid by the option holder, together with the amount previously recognized in additional capital surplus, is recorded as an increase to share capital.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company estimates the fair value of each option award on the date of grant using a Black-Scholes option pricing model. The Company estimates the fair value of its common stock using the closing stock price of its common stock on the option grant date. The Company estimates the volatility of its common stock at the date of grant based on its historical stock prices. The Company uses the risk-free interest rate on the implied yield currently available on U.S. Treasury issues with an equivalent remaining term approximately equal to the expected life of the award. The Company has never paid any cash dividends on its common stock and does not anticipate paying any cash dividends in the foreseeable future. The fair value of shares of restricted stock issued are determined by the Company based on the estimated fair value of the Company’s common stock.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Company’s stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as “Topic 842”). Topic 842 requires organizations to recognize right-of-use (“ROU”) lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Company’s lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for related party transactions in accordance with FASB ASC 850, Related Party Disclosures. A party is considered to be related to the Company if the party directly or indirectly or through one or more intermediaries’ controls, is controlled by, or is 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 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. A party which can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests is also a related party. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (“ASC”) 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">U.S. GAAP establishes standards for reporting financial and descriptive information about a company’s reportable segments. Operating segments are defined as components of an enterprise about which separate financial information is available that is evaluated regularly by the chief operating decision maker, or decision-making group, in deciding how to allocate resources and in assessing performance. The chief operating decision maker is the Company’s Chief Executive Officer, who currently reviews the financial performance and the results of operations of the Company’s operating subsidiaries on a consolidated basis when making decisions about allocating resources and assessing performance of the Company. Accordingly, the Company currently considers itself to be in a single reporting segment for reporting purposes focused on the North American market.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Adopted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2023, the Company adopted ASU 2016-13, “Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments,” which requires a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including accounts receivable. The standard replaces the existing incurred credit loss model with the Current Expected Credit Losses (“CECL”) model. It is required to measure credit losses based on the Company’s estimate of expected losses rather than incurred losses, which generally results in earlier recognition of allowances for credit losses. Under ASC 326, the Company evaluates specific criteria, including aging and historical write-offs, the current economic condition of customers, and future economic conditions of countries utilizing a consumption index to determine the appropriate allowance for credit losses. The Company completed its assessment of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Not Yet Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the FASB issued Accounting Standards Update (“ASU”) 2023-06, “Disclosure Improvements – Codification Amendments in Response to the

SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures. The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">4. STOCKHOLDERS' EQUITY</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Stock Issuances</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2023, the Company issued 3,992,399 shares of common stock of which 1,489,707 shares of common stock were issued for cash of $2,880,985. The Company issued 212,842 shares of common stock related to the conversion of Series A Preferred Stock, 40,000 shares related to the asset acquisition of Preferred Dental Services, 297,888 shares related to inducements for financing agreements, 243,347 shares for stock-based compensation and 1,708,615 shares related to the conversion of debt, warrants and options. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2022, the Company issued 13,827,049 shares of common stock. of which 5,722,844 shares of common stock were issued for cash of $450,000. The Company also issued 227,368 shares of common stock for the conversion of $22,387 of convertible debt. 700,000 shares of common stock were issued for the exercise of common stock options for a value of $2,100. 8,426,837 shares of common stock were issued related to stock-based compensation for a value of $1,817,123. The Company also repurchased and cancelled 1,250,000 shares of common stock with a value of $100,000.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Preferred Stock</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:</p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The conversion price ("Conversion Price") for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Each share of Preferred Stock shall be convertible, at the option of the holder thereof, at any time and from time to time, and without the payment of additional consideration by the holder thereof, into such number of fully paid and non-assessable shares of the Company's Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion, subject to adjustment.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">After 24 months from the Closing of the Business Combination, in the event the closing share price of the Company's Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Company's Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2023 the Company issued 46,500 Series A Preferred stock for $465,000 in cash and 139,360 Series A Preferred stock on the cashless conversion of 174,200 Series A Preferred Stock $2.00 warrants for no proceeds.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2023, 212,842 shares of Series A Preferred stock were converted into shares of Common Stock on a one for one basis.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock Options</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As part of the merger, the Company's 2016 Long Term Incentive Plan was cancelled and replaced with the 2023 Stock Plan ("Incentive Plan") which is administered by the Company's Board of Directors Compensation Committee. The Incentive Plan had an initial authorized equity pool of 1,187,790. As of December 31, 2023 there are 411,462 equity grants available under the Incentive Plan.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the year ended December 31, 2023 and 2022 are presented below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td

style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2022 Options Outstanding
</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
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align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p
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times new roman; MARGIN: 0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
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times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in Years</p></td><td style="PADDING-BOTTOM: 1px;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Intrinsic </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - January 1, 2022
</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">1,094,005</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td style="width:1%;white-space: nowrap;"><p style="font-
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style="width:9%;vertical-align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space:
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family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,054</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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align:bottom;text-align:right;">3.58</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9.0</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(23,459 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px 0px 0px 11.25pt">Forfeited</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(335 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-
align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:right;">4.48</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6.2</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - December 31, 2022</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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solid;width:9%;vertical-align:bottom;text-align:right;">1,080,265</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">3.88</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8.8</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
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roman;margin:0px">Exercisable - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">311,049</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td
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roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt
times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">2022 Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
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MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Grant Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Fair Value</p></td>
<td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
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times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Years to Vest</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,034,856</td><td
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">10,054</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4.48</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">9.0</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px 0px 0px 11.25pt">Vested</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(275,359 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">8.3</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Forfeited/expired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(335</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-
BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">4.13</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">9.0</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Nonvested - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">769,216</td><td style="PADDING-
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.58</td><td style="PADDING-BOTTOM:
1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
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align:right;">8.8</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-
spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px
solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2023 Options Outstanding</p></td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-
BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Term in Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;">Aggregate </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Intrinsic </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p
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size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - January 1, 2023</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">3.88</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-

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family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.8</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">7,446</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6.04</td><td style="width:1%;white-space: nowrap;"><p style="font-
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">9.6</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">(310,881 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.62</td><td style="width:1%;white-space:
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family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7.6</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px 0px 0px 11.25pt">Forfeited</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(502 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-
align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:right;">2.81</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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Outstanding - December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">776,328</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM:
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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.72</td><td
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times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">2023 Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
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MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Grant Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Fair Value</p></td>
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<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">395,072</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.76</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As part of the merger all vested options as of August 25, 2023 totaling 310,881 were converted on a cashless basis into 198,378 shares of common stock.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As of December 31, 2023, total unrecognized compensation cost related to unvested stock options was approximately $1.5 MM. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Restricted Stock Compensation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On December 31, 2022, the Company's Board of Directors approved the grant of 250,000 restricted share of common stock to each of the Directors of the Company, for services rendered during 2021 and 2022, all of which vested on December 31, 2022. Compensation expense related to this grant for the year 2022 was $122,375 based upon fair value of our common stock of $0.089 per share. The Company's Board of Directors also approved the granting of restricted shares of common stock for employee performance related to 2021 performance with a fair value of $160,645. The Board also approved on January 3, 2023 4,000,000 shares of restricted stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2023, the Company's Board of Directors approved the granting of 81,267 restricted shares of common stock for employee performance related to 2022 performance with a fair value of $312,761. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2023, the Company's Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member and an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. The Company has recorded an expense of $394,168 for the year ended December 31, 2023.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company typically issues warrants to individual investors and institutions to purchase shares of the Company's Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2023, the Company issued 45,129 Common Stock Warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2022, the Company issued 536,175 Common Stock Warrants. In addition, the Company purchased 1,278 common stock warrants issued to a lender in 2019 as part of a Note Payable that had been fully satisfied in 2020. These warrants include anti-dilutive provisions and as such resulted in an additional 28,883 warrants that were to be issued at a strike price of $0.15. The Company purchased these warrants at their restated strike price for $45,000.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the year ended December 31, 2022, the Company issued 13,158 Common Stock Warrants in connection with issuances of promissory notes, of which 1,424 were issued to related parties. These warrants were designated Common Stock Warrants with an initial term of 5 years and an exercise price of $0.60 and $0.75 and contained no down round provisions. The Company may not effect, and a holder will not be entitled to, convert the Common Stock Warrants, which, upon giving effect to such conversion or exercise, would cause the aggregate number of shares of common stock beneficially owned by the Purchaser (together with its affiliates) to exceed 4.99%. The Company issued convertible debt in December 2022 at a price of $2.39 thereby affecting the down round provision on 659,585 warrants with a trigger price that is lower than $0.30 for any equity instrument issued. As such the Company has recorded a charge of $1,794,704 as a Dividend to Common Stockholders reflecting the increase in value of shares to be received by the warrant holder along with an increase in 366,331 warrants issuable to these holders for a total of 1,014,791 warrants at a new exercise price of $2.39.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On May 18, 2023 the Company determined that it not had not properly accounted for certain warrants issued by the Company in 2021 with provisions (the "down round provisions") that required the lowering of the exercise price of the warrant and a proportionate increase in the number of shares underlying the warrants upon the issuance of new securities at a price per shares that is lower than the exercise price of the original warrant as per ASU 2017-11. The Company did not properly account for such down round provisions when the criteria for revaluation was met. The down round provisions require the Company to record a non-cash charge for the incremental fair value of the additional shares to be issued upon the occurrence of the triggering event which is $1,794,704 for the year ended December 31,2022.</p><p style="font-size:10pt;font-family:times new roman;margin:0px">As part of the Merger, all outstanding warrants as of August 25, 2023 totaling 368,368 were converted on a cashless basis into 117,301 shares of common stock. As of December 31, 2023, the number of shares issuable upon exercise of the Common Stock Warrants was 45,129 shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrant Shares Outstanding</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Life</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic Value </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td

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roman;margin:0px">   Additions including Down Round feature</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">379,492</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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align:bottom;text-align:right;">2.39</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px">Outstanding - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,027,953</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.88</td><td
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style="width:9%;vertical-align:bottom;text-align:right;">45,129</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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align:bottom;text-align:right;">2.09</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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style="width:9%;vertical-align:bottom;text-align:right;">(368,368 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.78</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p style="font-
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align:right;">45,129</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px
double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-
align:right;">2.09</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px
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double;width:9%;vertical-align:bottom;text-align:right;">4.80</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>

<td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Preferred Stock Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As part of the Merger, the Company assumed the following preferred stock warrants:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$2.00 Preferred Stock Warrants Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; 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MARGIN: 0px; text-align:center;">Intrinsic</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Outstanding - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2.00</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">9.7</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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In September 2023 the warrants were modified and as a result are no longer considered a derivative liability and classified as equity.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$11.50 Preferred Stock Warrants Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Years

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</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Aggregate</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Intrinsic</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Value</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new 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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px"><strong>$15.00 Preferred Stock Warrants Outstanding</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Number of</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Warrants</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p 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December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,000,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">15.00</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">9.7</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Equity Line of Credit</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In January 2021 Old iCore and one of its Convertible Debt Holders entered into a Purchase Agreement for up to $5,000,000 shares of the Company's common stock for 24 months. The purchase price of the stock will be at 75% of the lowest individual daily weighted average price of the past five (5) trading days with the amount to be drawn down as the lesser of $250,000 or 300% of the average shares traded for the ten (10) days prior to the Closing Request Date with a minimum $25,000 put allowance. As part of the agreement, the Company issued 8,378 shares of common stock as a commitment fee. In January 2022 the Company exercised this equity line of credit of an aggregate amount of $350,000 in exchange for 158,273 shares of common stock. The balance available as of December 31, 2022, to draw on the equity line of credit after the draw was $4,650,000. This line expired in January 2023.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On September 12, 2023, the Company entered into a purchase agreement with Arena Business Solutions Global SPC II, Ltd ("Arena"), pursuant to which Arena has committed to purchase up to $40 million of the Company's common stock, at the Company's direction from time to time, subject to the satisfaction of the conditions. Such sales of Common Stock are subject to certain limitations, and may occur from time to time at the Company's sole discretion over the approximately 36-month period commencing on the date of the Purchase Agreement subject to registration with the Securities and Exchange Commission. The Company may direct Arena to purchase amounts of its Common Stock under the Purchase Agreement that the Company specifies from time to time in a written notice (an "Advance Notice") delivered to Arena on any trading day up to the Commitment Amount. The maximum amount that the Company may specify in any one Advance Notice is equal to the following: (A) if the Advance Notice is received by 8:30 A.M. Eastern time, then the maximum amount that the Company may specify is equal to the lesser of (i) an amount equal to 40% of the average Daily Value Traded of the Common Stock of the ten trading days immediately preceding such Advance Notice, or (ii) $20.0 million; and (B) if the Advance Notice is received after 8:30 A.M. Eastern Time but prior to 10:30 A.M. Eastern Time, then the maximum amount that the Company may specify in an Advance Notice is equal to the lesser of: (i) an amount equal to 30% of the average Daily Value Traded of the Common Stock on the ten trading days immediately preceding such Advance Notice, or (ii) $15.0 million. For these purposes, "Daily Value Traded" is the product obtained by multiplying the daily trading volume of the Company's Common Stock on Nasdaq during regular trading hours, as reported by Bloomberg L.P., by the VWAP (as defined in the Purchase Agreement) for that trading day. Subject to the satisfaction of the conditions under the Purchase Agreement, the Company deliver Advance Notices from time to time, provided that the Pricing Period for all prior advances has been completed. For these purposes, "Pricing Period" means one trading day, as notified by the Company to Arena in the applicable Advance Notice, commencing on the date of the Advance Notice. The purchase price of the shares of Common Stock will be equal to 97% of the simple average of the daily VWAP of the Common Stock during the Pricing Period.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Unless earlier terminated as provided in the Purchase Agreement, the Purchase Agreement will terminate automatically on the earliest to occur of: (i) the first day of the month next following the 36-month anniversary of the date of the Purchase Agreement; and (ii) the date on which Arena shall have purchased shares of Common Stock under the Purchase Agreement for an aggregate gross purchase price equal to Commitment Amount under the Purchase Agreement. The Company has the right to terminate the Purchase Agreement at any time, at no cost or penalty, upon five trading days' prior written notice to Arena, provided that there are no outstanding Advance Notices the shares of Common Stock under which have not yet been issued. The Company and Arena may also terminate the Purchase Agreement at any time by mutual written consent.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As consideration for Arena's irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total of 291,259 shares of Common Stock equaling $600,000 (the "Commitment Fee Shares") based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As of December 31, 2023, the Company exercised this equity line of credit of an aggregate amount of $2,940,985 in exchange for 1,308,741 shares of Common Stock. The balance available as of December 31, 2023, to draw on the equity line of credit after the draw was $37,059,015 and is subject to shareholder approval for the issuance of additional shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 14, 2024, this agreement was terminated. Refer to Note 13- Subsequent Events for additional details.
</p>1000000000.0001399239928809854000024334717086151382704957228444500002273687000000842683718171232500001000004000000000.000110.000.12465004650001
Incentive Plan had an initial authorized equity pool of 1,187,790. As of December 31, 2023 there are 411,462 equity grants available under the Incentive Plan<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2022 Options Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-

color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - January 1, 2022
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td style="width:1%;white-space: nowrap;"><p style="font-
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<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space:
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(23,459 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td
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class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(335 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-
align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:right;">4.48</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6.2</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - December 31, 2022</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">1,080,265</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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<td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">3.88</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8.8</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
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roman;margin:0px">Exercisable - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">311,049</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p
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times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">2022 Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Grant Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Fair Value</p></td>
<td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;">
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times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Years to Vest</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,034,856</td><td
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
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style="width:9%;vertical-align:bottom;text-align:right;">9.0</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px 0px 0px 11.25pt">Vested</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(275,359 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
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<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-
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</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Term in Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;">Aggregate </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Intrinsic </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - January 1, 2023</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,080,265</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">3.88</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.8</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">7,446</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">6.04</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">9.6</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(310,881 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.62</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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roman;margin:0px 0px 0px 11.25pt">Forfeited</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(502 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2.81</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">7.8</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p 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class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.74</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times 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nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.72</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7.9</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2023 Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Grant Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Fair Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" 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1, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">769,216</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.58</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,446</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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style="font-size:10pt;font-family:times new roman;margin:0px">Nonvested - December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">395,072</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.76</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody>
</table>10940053.58P9Y9M18D100543.58P9Y23459P5Y6M3354.48P6Y2M12D10802653.88P8Y9M18D3110493.58P8Y9M18D10348563.58P9Y9M18D100544.48P9Y2753590P8Y
were converted on a cashless basis into 198,378 shares of common
stock1223750.0816064535600081267312761600005000500020000394168451295361751278288830.1545000131581424The Company issued convertible debt in December 2022 at a price of $2.39 thereby affecting the down round provision on 659,585 warrants with a trigger price that is lower than $0.30 for any equity instrument issued. As such the Company has recorded a charge of $1,794,704 as a Dividend to Common Stockholders reflecting the increase in value of shares to be received by the warrant holder along with an increase in 366,331 warrants issuable to these holders for a total of 1,014,791 warrants at a new exercise price of $2.391794704368,368 were converted on a cashless basis into 117,301 shares of common stock45129<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrant Shares Outstanding</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,027,953</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.88</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.45</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">45,129</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.09</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td

style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(368,368 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.78</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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11.25pt">Cancelled</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-
BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(659,585 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space:
nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM:
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p style="font-
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double;width:9%;vertical-align:bottom;text-align:right;">4.80</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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<td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px
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new roman;margin:0px"> </p></td></tr></tbody></table>6484613.88P4Y4M24D03794922.39P3Y4M24D10279533.88P3Y5M12D451292.09P5Y-3683683.88P2Y9M10D-
6595853.88P2Y9M10D451292.09P4Y9M18D0<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-
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new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
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Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-
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Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
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</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
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style="width:9%;vertical-align:bottom;text-align:right;">(174,200 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
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times new roman; MARGIN: 0px; text-align:center;"><strong>Years</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
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times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Outstanding - December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;"></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,000,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">15.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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</table>06000002.00P10Y1742002.00P9Y9M18D04258002.00P9Y8M12D2.0019874601012231311.50P10Y001012231311.50P9Y8M12D100000015.00P10Y0100000015.00P9Y8
purchase price of the stock will be at 75% of the lowest individual daily weighted average price of the past five (5) trading days with the amount to be drawn down as the lesser of $250,000 or 300% of the average shares traded for the ten (10) days prior to the Closing Request Date with a minimum $25,000 put allowance837835000015827346500004000000020000000150000002912596000002940985130874137059015<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">5. PROPERTY AND EQUIPMENT, NET</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Property and equipment, net consists of the following:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Furniture and fixtures</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">92,821</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">69,840</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Leasehold improvements</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">42,493</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-

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In 2023 the Company sold its vehicles for a gain of $13,778 and a recovery of depreciation expense of $17,778.</p><p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 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</table>92821698404249330298222402224003200012470202822561543787983580184202421741941742922521-1377817778<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">6. GOODWILL AND OTHER INTANGIBLE ASSETS, NET</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table sets forth the changes in the carrying amount of goodwill for the year ended December 31, 2023 and 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2021</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2022 activity</p></td><td 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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table sets forth the gross carrying amounts and accumulated amortization of the Company's intangible assets as of December 31, 2023 and 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Gross </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> Impairment</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Accumulated </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amortization</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Net </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Definite-lived intangible assets at January 1, 2021</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p 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roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">531,061</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,713,434</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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style="width:9%;vertical-align:bottom;text-align:right;">2,350,380</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,527,186</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">79,428</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total definite-lived intangible assets at December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,255,110</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(5,294,241 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,960,869</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Capitalized software</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-

align:bottom;text-align:right;">3,741,511</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,838,099 </td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,272,578</td><td
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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
(2,186,490 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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new roman; MARGIN: 0px; text-align:justify;">Total definite-lived intangible assets at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,541,275</td><td style="PADDING-BOTTOM:
3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-
BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">(6,551,775 </td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space:
nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM:
3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-
align:right;">3,883,824</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Amortization expense of intangible assets was
$1,257,534 and $1,269,564, respectively, for the years ended December 31, 2023 and 2022. The Company's amortization is based on no residual value using the straight-line
amortization method as it best represents the benefit of the intangible assets. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table sets forth the weighted-average
amortization period, in total and by major intangible asset class:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p>
<table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td
style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Asset
Class</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td colspan="2" style="BORDER-
BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted-Average
Amortization period</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Capitalized software</p></td><td style="width:1%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p>
</td><td style="width:1%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:13%;vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">3.2 years</p></td><td style="width:1%;"><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Customer relationships</p></td><td><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">4.7 years</p>
</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As
of December 31, 2023, assuming no additional amortizable intangible assets, the expected amortization expense for the unamortized acquired intangible assets for the next
five years and thereafter was as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0"
style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Estimated</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">1,357,783</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,357,783</td><td
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color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2026</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,087,976</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">80,282</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr>
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style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-
align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2021</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2022 activity</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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new roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>14849660148496601484966<table cellpadding="0" style="border-

spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Gross </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> Impairment</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Accumulated </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amortization</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Net </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Definite-lived intangible assets at January 1, 2021</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,713,434</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,527,186</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" 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solid;width:9%;vertical-align:bottom;text-align:right;">79,428</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total definite-lived intangible assets at December 31, 2022</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,255,110</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(5,294,241 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,960,869</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr 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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,186,490 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,980,412</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,527,186</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> 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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">10,541,275</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">(6,551,775 </td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">3,883,824</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>30144900-248342953106137134340-1363054235038015271860-14477587942882551100-529424129608691054127510 5676-6551775388382412695 64<table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Asset Class</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted-Average Amortization period</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Capitalized software</p></td><td style="width:1%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:1%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:13%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">3.2 years</p></td><td style="width:1%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Customer relationships</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">4.7 years</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr></tbody></table>P3Y2M12DP4Y8M12D<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Estimated</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,357,783</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2025</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,357,783</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2026</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,087,976</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2027</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">80,282</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>1357783135778310879 7680282<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">7. FORWARD PURCHASE AGREEMENT</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the “FPA”) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the “Purchaser”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the “Forward Purchase Shares”) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMC’s most recently filed periodic report (the “Prepaid Forward Purchase Price”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Company’s Common Stock underlying the Preferred Stock, the “Purchased Shares”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be “Commitment Shares” and the remaining Purchased Shares were deemed to be “Prepaid Forward Purchase Shares”.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMC’s trust account, a cash amount (the “Prepayment Amount”) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the “Redemption Price”). The Redemption Price was $10.69.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">·</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">the occurrence of a “Registration Failure” (as defined in the FPA), and</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">·</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">the date that is twelve months after the closing of the Business Combination (the “Maturity Date”), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the “Payment Date”), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The “Reference Price” will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the “Floor”) unless in the Company’s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof.</p>10000010.69<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">8. DEBT</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:5%;">(1)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12% due May, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">578,802</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 15% due September 1, 2023</p></td><td style="white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-
align:right;">1,012,500</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
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roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">506,250</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-
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new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 18% due October 1, 2026</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="vertical-align:bottom;text-align:right;">27,540</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(4)
</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Secured Promissory Note bearing interest at 17.5% due February
28, 2026</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,988,793</td><td style="white-
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style="vertical-align:bottom;text-align:right;">1,960,965</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td></tr><tr style="height:15px;background-color:#ffffff"><td>(5)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Promissory Note bearing interest at 14%, due January 15, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-
align:right;">329,227</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td>(7)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory
Note bearing interest at 15%, due January 25, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-
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style="vertical-align:bottom;text-align:right;">255,547</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr><tr style="height:15px;background-color:#cceeff"><td>(9)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 15% due March 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-
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MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 15% due July 24, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-
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(13)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due October 31,
2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">38,609</td><td style="white-
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align:justify;">Convertible Note bearing interest at 12% due May 13, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="vertical-align:bottom;text-align:right;">388,380</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">569,391</td><td style="white-
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align:justify;">Convertible Note bearing interest at 12%, due December 18, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="vertical-align:bottom;text-align:right;">574,961</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>
(16)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 19,
2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">80,722</td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(17)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 19, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">80,509</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(14)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 28, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">114,781</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due June 1, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">473,743</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(18)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 15%, due December 26, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">2,000,000</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">6,337,429</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">5,491,570</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: Unamortized debt discounts</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: unamortized financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (196,837</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (7,444</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable, net of financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 6,140,592</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 5,484,126</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(4,720,455</td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(4,034,865</td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total Long-Term Debt</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">1,420,137</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">1,449,261</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">1.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2021, the Company signed a $500,000 convertible promissory note with a maturity date twelve months after issuance and received in exchange $500,000. An interest charge of 12% per annum shall accrue and be paid on the maturity date. The note is convertible into the Company's Common Stock at a fixed conversion price of $0.10 per common share based on Old iCore common share value. The Company has right of prepayment. The note holder is limited to receive upon conversion no more than 4.99% of the issued and outstanding Common Stock at the time of conversion at any one time. The Company also issued to the Holder 788,000 restricted shares of the Company's Common Stock and a warrant to purchase 87,132 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.60 per share for the first 43,566 Warrant Shares and $0.75 for the next 43,566 Warrant Shares. In August 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 108,915 warrants being issued and the strike price repriced to $0.30 for all 196,047 warrants. In December 2022, the down round provision in the Warrant Agreement was triggered again resulting in an additional 49,012 warrants to be issued and the strike price repriced to $0.24 for all 245,059 warrants. At Maturity this note was renegotiated and term extended to June 2023 for an additional principal consideration of $55,400 under the same interest rate and conditions as the matured note. This note and accrued interest was converted in January 2023 for 202,343 shares of Common Stock. In May 2023 the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 43,566 exercisable at $0.60 and 43,566 exercisable at $0.75. As part of the Merger, the warrants were converted on a cashless basis into 28,621 shares of Common Stock.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In August 2021, the Company signed a $1,000,000 and $500,000 promissory note with a maturity date 24 months after issuance. An interest charge of 15% per annum shall accrue and be paid monthly. The Company also issued to the Holder 33,513 restricted shares of the Company's Common Stock and 50,269 cash Warrant Shares with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.75 per share. In December 2021 the down round provision in the Warrant Agreement was triggered resulting in an additional 75,403 warrants being issued and the strike price repriced to $0.30 for all 125,672 warrants. In December 2022 the down round provision in the Warrant Agreement was triggered again resulting in an additional 31,418 warrants being issued and the strike price repriced to $0.30 for all 157,090 warrants. In May the Company and the warrant holder renegotiated the outstanding warrants back to their original intended values at issuance date of 50,269 exercisable at $0.75. The promissory note is subordinated to the Company's senior lenders. As part of the Merger these notes totalling $1,500,000 along with outstanding interest of $nil was converted on August 25, 2023 into 173,339 common shares and the warrants were converted on a cashless basis into 28,621 shares of Common Stock.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In August 2023, the Company agreed to a Satisfaction Agreement in conjunction with the conversion of debt in the amount of $1,500,000 to be done at the time of Merger. The Satisfaction Agreement provides that the Company would provide the equity holder cash proceeds on the difference between the proceeds from the sale of stock and the face value of debt up to $1,500,000 subject to certain selling limitations on or before August 2024. The lender sold $1,000,000 worth of stock for a net return of $526,257 and invoked the Satisfaction Agreement in October 2023. In December 2023, the Company and lender agreed to enter into a new Convertible Promissory Note in the amount of $473,743 with a maturity of six months after issuance. An interest rate of 12% per annum shall accrue and be paid on maturity. The Note and accrued interest is convertible at $1.24 per share into the Company's Common Stock.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">3.</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">4.</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 months' interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 months' interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements

and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. In December 2023 the Company and the secured lender entered into a Forbearance Agreement whereby the Company will be required to provide additional reporting weekly and monthly reporting, pay a forbearance fee of $300,000 which would be applied to outstanding interest and fees, along with other customary requests in exchange for a forbearance and the adjustment of the loan to interest only till July 2024. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">5.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2022, the Company signed a $50,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same term with a maturity of three (3) months. The promissory note is subordinated to the Company's senior lender. This note was fully repaid in March 2023.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">6.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2022, the Company signed a $300,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in October 2022, this note was reissued under the same terms with a maturity of date of six (6) months. In March 2023, the term of this note was extended to September 1, 2023.The promissory note is subordinated to the Company's senior lenders. As part of the Merger the principal of $300,000 along with outstanding interest of $55,693 was converted on August 25, 2023 into 41,104 common shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">7.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In July 2022, the Company signed a $500,000 unsecured promissory note with a maturity date six (6) months after issuance with an interest charge of 15% per annum. The note is callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. This note was fully repaid in March 2023.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">8.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In August 2022, the Company signed two $250,000 unsecured promissory notes with a maturity date six (6) months after issuance with an interest charge of 15% per annum to the same investor in 14 and 9. The notes are callable by the Holder no earlier than 90 days from issue. The Company has the right to prepay this note without penalty. The Company issued to the Holder a warrant to purchase 175,000 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 87,500 warrants and $0.20 per share for 87,500 warrants. In March 2023, the term of these notes were extended to September 1, 2023.The promissory notes are subordinated to the Company's senior lenders. As part of the Merger these notes with principal balance totalling $500,000 along with outstanding interest of $nil was converted on August 25, 2023 into 57,780 common shares.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">9.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In March 2023, the Company entered into a twelve (12) month Convertible Secured Promissory Note ("Note"). The Note is for $2,500,000 with $500,000 paid to the Holder on issuance for net proceeds of $2,000,000. The Note carries and interest of 15% per annum which can be paid in cash or kind and it is convertible either into the Company's Common Stock after six months from date of issuance at $0.10 per share, or if the business combination between FG Merger Corp. ("FGMC") and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the "Business Combination"), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination. As a condition of the Note all existing outstanding Notes maturing before September 1, 2023 had their term extended to September 1, 2023. In addition, all vested option holders and all warrant holders were provided with a cashless purchase option at time of the Business Combination. The Note is superior to all notes in terms of security except of our Senior Secured Note Payable. In May 2023 all warrant holders with down round provisions provided a waiver to the potential down round triggering event on any conversion issuance. As part of the Merger this note with principal balance of $2,500,000 along with outstanding interest of $115,535 was converted on August 25, 2023 into 876,522 common shares.</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td colspan="2" style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">10.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note ("Note"). The Note is for $77,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Company's Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. ("FGMC") and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the "Business Combination"), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Company's senior lenders. As part of the Merger the principal of $77,000 along with outstanding interest of $2,074 was converted on August 25, 2023 into 9,138 common shares.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">11.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2023, the Company entered into a twelve (12) month note Convertible Promissory Note ("Note"). The Note is for $6,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Company's Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. ("FGMC") and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the "Business Combination"), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Company's senior lenders. As part of the Merger the principal of $6,000 along with outstanding interest of $162 was converted on August 25, 2023 into 712 common shares.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">12.</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In July 2023, the Company entered into a twelve (12) month note Convertible Promissory Note ("Note"). The Note is for $40,000 and carries an interest rate of 15% per annum. The principal of the Note is convertible into Common Stock of the Company at a twenty percent discount to the closing price of the Company's Common Stock on September 1, 2023 or if the business combination between FG Merger Corp. ("FGMC") and the Company pursuant to the Merger Agreement and Plan of Reorganization by and among FGMC, FG Merger Sub Inc., and the Company dated January 5, 2023, as such agreement may be amended from time to time (the "Business Combination"), occurs then, upon any subsequent conversion of the Note, the holder shall no longer have the right to receive Company common stock upon conversion of the Note, but shall have the right to receive, for each share of Company common stock that would have been issuable upon such conversion immediately prior to the occurrence of the Business Combination, the number of shares of FGMC common stock receivable as a result of such Business Combination by a holder of the number of shares of Company common stock for which the Note is convertible immediately prior to such Business Combination at a twenty percent discount to such exchange ratio. The promissory note is subordinated to the Company's senior lenders. As part of the Merger the principal of $40,000 along with outstanding interest of $412 was converted on August 25, 2023 into 4,670 common shares.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">13.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In September 2023 the Company entered into a sixty-day Promissory Note ("Note") in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Company's senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The promissory note is subordinated to the Company's senior lenders</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">14.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04. The value of the warrants of 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company's common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Company's shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Company's shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Company's senior lender.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">15.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company's common stock on the date of issuance which was $1.58 or $1.90. In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company's common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Company's senior lender.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">16.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the

Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company's common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Company's senior lender.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">17.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company's common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Company's senior lender.</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">18.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Company's senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:5%;">(1)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12% due May, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">578,802</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 15% due September 1, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,012,500</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 15% due September 1, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">506,250</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(3)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 18% due October 1, 2026</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">27,540</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">32,752</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(4)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Secured Promissory Note bearing interest at 17.5% due February 28, 2026</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,988,793</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">1,960,965</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(5)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 14%, due January 15, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">50,892</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(6)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 14%, due September 1, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">329,227</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(7)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 15%, due January 25, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">509,145</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(8)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 15%, due September 1, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">255,490</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(8)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 15%, due September 1, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">255,547</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(9)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 15% due March 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(10)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 15% due June 14, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(11)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 15% due June 14, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(12)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 15% due July 24, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(13)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due October 31, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">38,609</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(14)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12% due May 13, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">388,380</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(15)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due October 31, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">569,391</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(15)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 18, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">574,961</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(16)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 19, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">80,722</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(17)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 19, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">80,509</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(14)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 28, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">114,781</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td>(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due June 1, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">473,743</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td>(18)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 15%, due December 26, 2024</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">2,000,000</td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">6,337,429</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">5,491,570</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: Unamortized debt discounts</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: unamortized financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (196,837</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (7,444</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable, net of financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 6,140,592</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 5,484,126</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(4,720,455</td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(4,034,865</td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total Long-Term Debt</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">1,420,137</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;vertical-align:bottom;text-align:right;">1,449,261</td><td style="PADDING-BOTTOM: 3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>0.12May, 202305788020.152023-09-0110125000.152023-09-0105062500.182026-10-0127540327520.1752026-02-2819609650.142023-01-15508920.142023-09-013292270.152023-01-255091450.152023-09-0102554900.152023-09-010255547March 202400.152024-06-140.152024-06-140.152024-07-2400.122023-10-313860900.122024-05-130.122024-10-3100.122024-12-180.122024-12-190.122024-12-190.122024-12-281147810.122024-06-010.152024-12-2620000000633742954915700019683774446140592548412647204554034865142013714492615000005000000.120.100.049978800087132P5Y0.60435660.75435661089150.30
Maturity this note was renegotiated and term extended to June 2023 for an additional principal consideration of $55,400 under the same interest rate and conditions as the

matured note. This note and accrued interest was converted in January 2023 for 202,343 shares of Common
Stock435660.60435660.752862110000005000000.153351350269P5Y0.757540312567231,418157090502690.751500000173339286211500000150000010000005262570.121.24
Note is for $2,500,000 with $500,000 paid to the Holder on issuance for net proceeds of $2,000,000. The Note carries and interest of 15% per annum which can be paid in cash
or kind and it is convertible either into the Company's Common Stock after six months from date of issuance at $0.10 per share250000011553587652277000.152023-09-
0177000207491386000.156000162712400000.154000041246701200000.122023-12-
31386093500002450020.04134981000000.121.201.311.570.12700000.121.692.03200000020000002000000<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;">9. INCOME TAXES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has incurred net losses since inception. As
of December 31, 2023, the Company had cumulative federal net operating loss carryforwards of approximately $27,559,000 which are available to be carried forward
indefinitely and federal net operating loss carryforwards of approximately $62,985,000 which at the latter date may be carried forward for tax years ending through December
31, 2038. As of December 31, 2023, the Company had cumulative state net operating loss carryforward of approximately $5,900,000 which will begin expiring in 2031 if not
utilized prior to then. Utilization of NOL carryforwards may be limited under various sections of the Internal Revenue Code depending on the nature of the Company's
operations. The Company's income tax returns are subject to examination by the Internal Revenue Service and applicable state taxing authorities, generally for a period of
three years from the date of filing.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Deferred taxes comprise the following
as of December 31, 2023 and 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0"
style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
2022</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Net Operating Losses</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">19,676,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">$ </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">14,849,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Intangible assets </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">926,000</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">74,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Stock-based compensation-nonqualified</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">433,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">418,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr>
<tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Property and
equipment </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
(12,000</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(140,000</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Allowance for bad
debts</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">25,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px">Forward purchase agreement</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 562,000</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Organizational costs</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">224,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">195,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ROU lease liability</p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">289,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Net Deferred Tax Asset</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">22,123,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">15,396,000</td><td style="PADDING-
BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">ROU lease asset</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(273,000</td><td style="PADDING-
BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM:
1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total Deferred Tax Liability</p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">(273,000</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td>
<td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Valuation Allowance</p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(21,850,000</td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
(15,396,000</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Reconciliation of the effective income tax rate to the federal statutory rate:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Federal Income Tax Rate</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">21</td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">21</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Permanent Differences</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3</td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">)%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(2</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">State Taxes, net</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0</td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">3</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Cumulative
adjustments</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 23</p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px">% </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;">
<p style="font-size:10pt;font-family:times new roman;margin:0px">Change in valuation allowance including the effect of the rate change</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">(41</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)%</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">(22</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)%</td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Effective income tax
rate</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px
double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">0</td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px
double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">0</td><td style="PADDING-BOTTOM: 3px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr>
</tbody></table>27559000629850005900000<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-
right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2023</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2022</p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Net Operating Losses</p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">19,676,000</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$ </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">14,849,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Intangible assets </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">926,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">74,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr>
<tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Stock-based
compensation-nonqualified</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">433,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">418,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Property and equipment </p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(12,000</td><td style="width:1%;vertical-
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(140,000</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Allowance for bad debts</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">25,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-
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roman;margin:0px">Forward purchase agreement</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;"> 562,000</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-
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style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Organizational costs</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">224,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">195,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ROU lease liability</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">289,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td> <td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Net Deferred Tax Asset</p> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times 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style="width:9%;vertical-align:bottom;text-align:right;">21</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">21</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Permanent Differences</p> </td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"> <p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">State Taxes, net</p></td> <td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">0</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Cumulative adjustments</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 23</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">% </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td> <td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"> <p style="font-size:10pt;font-family:times new roman;margin:0px">Change in valuation allowance including the effect of the rate change</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(41</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(22</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)%</td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Effective income tax rate</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p 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text-align:justify;">10. CONCENTRATION OF CREDIT RISK</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial instruments that potentially subject the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At times, such cash may be in excess of the Federal Deposit Insurance Corporation (“FDIC”) insurance coverage limit of $250,000 per depositor. As a result, there could be a concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes that the receivable credit risk exposure is limited.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:justify;">The Company has historically provided financial terms to customers in accordance with what management views as industry norms. Access to the Company’s software products usually requires immediate payment but can extend several months under certain circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering such factors as economic conditions and each customer’s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were otherwise unable to make payments in accordance with management’s expectations, we might have to increase our allowance for doubtful accounts, modify their financial terms and/or pursue alternative collection methods.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has no significant customers (greater than 10% of total revenue) in its 2023 and 2022 revenue. The Company has accounts receivable concentration with one customer in 2023 representing 25% and two customers with concentrations of 12% and 11% respectively of total accounts receivables outstanding as of December 31, 2023 and one customers that represent 31% of accounts receivable outstanding as of December 31, 2022.</p>2500000.100.120.110.31<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">11. COMMITMENTS AND CONTINGENCIES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">(A) LEASE COMMITMENTS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On September 22, 2021, the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company signed a three-year lease agreement for approximately 2,100 square feet of office space located in Concord, NC on July 16, 2020. In August 2023, the Company extended its lease for another year on similar terms and conditions as its current lease.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">With the acquisition of Advantech, the Company signed a two-year lease on May 12, 2021, for an office in Scottsdale, AZ. In May 2023, the Company extended its lease for an additional 24 months for this location beginning July 1, 2023 under similar terms and conditions as its current lease.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As of December 31, 2023, undiscounted future lease obligations for the office space are as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td colspan="15" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Lease Commitments</p></td></tr><tr style="height:15px"><td colspan="15" style="BORDER-BOTTOM: 1px solid;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">as of December 31, 2023</p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less than 1 year</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">1-3 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">3-5 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td>369,849</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,059,423</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">89,038</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,518,310</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Lease costs for the year ended December 31, 2023 were $347,910 and cash paid for amounts included in the measurement of lease liabilities for the year ended December 31, 2023 were $40,412. As of December 31, 2023, the following represents the difference between the remaining undiscounted lease commitments under non-cancelable leases and the lease liabilities:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Undiscounted minimum lease commitments</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,518,310</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: Imputed Interest</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(330,476 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,187,834</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">(B) EMPLOYMENT AGREEMENTS WITH NAMED EXECUTIVE OFFICERS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Chief Executive Officer</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We entered into an employment agreement, effective September 1, 2023, with Robert McDermott, pursuant to which he agreed to serve as our Chief Executive Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. McDermott’s agreement provided for an initial annual base salary of $500,000. Mr. McDermott is eligible to receive an annual bonus of up to 100% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, for each fiscal year during the term, Mr. McDermott will be entitled to an annual equity grant of up to $2,500,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">If Mr. McDermott’s employment is terminated at our election without “cause”, or by Mr. McDermott for “good reason,” Mr. McDermott shall be entitled to receive severance payments equal to 18 months of Mr. McDermott’s base salary; provided that such amounts shall be increased to 24 months of Mr. McDermott’s base salary if Mr. McDermott’s agreement is terminated without “cause” or by Mr. McDermott for “good reason” within three months prior to or twelve months after of a “change of control.” In addition, if Mr. McDermott’s agreement is terminated without “cause” or by Mr. McDermott for “good reason” within three months prior to or twelve months after of a “change of control,” any of the unvested equity awards shall also immediately vest. During any period that Mr. McDermott is entitled to severance payments, the Company will continue to pay the same portion of Mr. McDermott’s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. McDermott is eligible for medical and/or dental insurance benefits from another employer. Mr. McDermott agreed not to compete with us until 12 months after the termination of his employment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Chief Financial Officer</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We entered into an employment agreement, effective September 1, 2023, with Archit Shah, pursuant to which he agreed to serve as our Chief Financial Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Shah’s agreement provided for an initial annual base salary of $314,000. Mr. Shah is eligible to receive an annual bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Shah for each fiscal year during the term, Mr. Shah will be entitled to an annual equity grant of up to $693,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">If Mr. Shah’s employment is terminated at our election without “cause”, or by Mr. Shah for “good reason,” Mr. Shah shall be entitled to receive severance payments equal to six months of Mr. Shah’s base salary; provided that such amounts shall be increased to 12 months of Mr. Shah’s base salary if Mr. Shah’s agreement is terminated without “cause” or by Mr. Shah for “good reason” within three months prior to or twelve months after of a “change of control.” In addition, if Mr. Shah’s agreement is terminated without “cause” or by Mr. Shah for “good reason” within three months prior to or twelve months after of a “change of control,” any of the unvested equity awards shall also immediately vest. During any period that Mr. Shah is entitled to severance payments, the Company will continue to pay the same portion of Mr. Shah’s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Shah is eligible for medical and/or dental insurance benefits from another employer. Mr. Shah agreed not to compete with us until 12 months after the termination of his employment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Chief Operating Officer</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We entered into an employment agreement, effective September 1, 2023, with David Fidanza pursuant to which he agreed to serve as our Chief Operating Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party chooses not to renew the agreement. Mr. Fidanza’s agreement provided for an initial annual base salary of $296,000. Mr. Fidanza is eligible to receive an annual bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Fidanza for each fiscal year during the term, Mr. Fidanza will be entitled to an annual equity grant of up to $666,000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation Committee of the Board of Directors, based on criteria established by the Compensation Committee.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">If Mr. Fidanza’s employment is terminated at our election without “cause”, or by Mr. Fidanza for “good reason,” Mr. Fidanza shall be entitled to receive severance payments equal to six months of Mr. Fidanza’s base salary; provided that such amounts shall be increased to 12 months of Mr. Fidanza’s base salary if Mr. Fidanza’s agreement is terminated without “cause” or by Mr. Fidanza for “good reason” within three months prior to or twelve months after of a “change of control.” In addition, if Mr. Fidanza’s agreement is terminated without “cause” or by Mr. Fidanza for “good reason” within three months prior to or twelve months after of a “change of control,” any of the unvested equity awards shall also immediately vest. During any period that Mr. Fidanza is

entitled to severance payments, the Company will continue to pay the same portion of Mr. Fidanza’s medical and dental insurance premiums under COBRA as during active
employment until the earlier of (1) six months from the termination of employment, or (2) the date Mr. Fidanza is eligible for medical and/or dental insurance benefits from
another employer. Mr. Fidanza agreed not to compete with us until 12 months after the termination of his employment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Chief Technology
Officer</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;">We entered into an employment agreement, effective September 1, 2023, with Murali Chakravarthi pursuant to which each
officer agreed to serve as our Chief Technology Officer for an initial term of three years, which will be automatically renewed for additional one-year terms unless either party
chooses not to renew the agreement. Mr. Chakravarthi’s agreement provided for an initial annual base salary of $300,000. Mr. Chakravarthi is eligible to receive an annual
bonus of up to 50% of his base salary, provided final determination on the amount of the annual bonus, if any, will be made by the Compensation Committee of the Board of
Directors, based on criteria established by the Compensation Committee. Pursuant to his agreement, Mr. Chakravarthi for each fiscal year during the term, Mr. Chakravarthi
will be entitled to an annual equity grant of up to $675000; provided that the final determination on the amount of the annual grant, if any, will be made by the Compensation
Committee of the Board of Directors, based on criteria established by the Compensation Committee.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">If Mr. Chakravarthi’s employment is
terminated at our election without “cause”, or by Mr. Chakravarthi for “good reason,” Mr. Chakravarthi shall be entitled to receive severance payments equal to six months of
Mr. Chakravarthi’s base salary; provided that such amounts shall be increased to 12 months of Mr. Chakravarthi’s base salary if Mr. Chakravarthi’s agreement is terminated
without “cause” or by Mr. Chakravarthi for “good reason” within three months prior to or twelve months after of a “change of control.” In addition, if Mr. Chakravarthi’s
agreement is terminated without “cause” or by Mr. Chakravarthi for “good reason” within three months prior to or twelve months after of a “change of control,” any of the
unvested equity awards shall also immediately vest. During any period that Mr. Chakravarthi is entitled to severance payments, the Company will continue to pay the same
portion of Mr. Chakravarthi’s medical and dental insurance premiums under COBRA as during active employment until the earlier of (1) six months from the termination of
employment, or (2) the date Mr. Chakravarthi is eligible for medical and/or dental insurance benefits from another employer. Mr. Chakravarthi agreed not to compete with us
until 12 months after the termination of his employment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">(C) LITIGATION</p><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The
Company from time to time, may be a party to various litigation, claims and disputes, arising in the ordinary course of business. While the ultimate impact of such actions
cannot be predicted with certainty, we believe the outcome of these matters, except for that noted below, will not have a material adverse effect on our financial condition or
results of operations.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:justify;">On August 18, 2021, iCoreConnect received a Notice of Disposition of Collateral under section 9-611 of the Uniform
Commercial Code (“UCC”) (Arizona Revised Statutes 47-611) purporting to set a foreclosure sale, under the UCC, of its assets that were previously pledged as security to
Sonoran Pacific Resources, LLP, an Arizona limited liability partnership (“SPR”) and Jerry Smith (“Smith”) (collectively, the “lender”). On November 1, 2022, iCoreConnect
entered into a settlement agreement and release (the “Settlement Agreement”) with SPR and Smith in connection with the above litigation. In order to resolve all matters
subject to the dispute, the Settlement Agreement provided that on, or before, the 60th day following the effective date of the Settlement Agreement, which was November 1,
2022 (such 60th day, the “Payment Date”), iCoreConnect shall redeem, and/or or iCoreConnect’s designees shall acquire, a total of 9,000,000 shares of iCoreConnect Common
Stock from SPR and certain shareholders or affiliates of SPR at a purchase price of $0.08 per share. The Settlement Agreement further provided that in addition to the
purchase of the foregoing 9,000,000 shares, iCoreConnect or its designee will have the option, but not the obligation, to acquire or redeem any or all of the remaining
5,401,887 shares held by certain shareholders or affiliates of SPR on, or before, the Payment Date, at the cost of $0.08 per share. In connection with the dispute, iCoreConnect
had previously posted a cash bond of $200,000 with the court. Pursuant to the Settlement Agreement, $100,000 was released to SPR upon execution of the Settlement
Agreement, which amount will be credited toward the payment of the 9,000,000 shares described above. The foregoing share purchase obligation was satisfied on December
30, 2022. Upon the payment for the shares, the remaining $100,000 of the bond was released to SPR in consideration for the release of all claims and liens and the dismissal
of the litigation. Upon iCoreConnect’s compliance with the above share repurchase obligations, J.D. Smith, the son of Jerry Smith, resigned as a director and chairman of
Board of Directors. The Settlement Agreement provides that upon the performance of each of the parties of their obligations thereunder, SPR and Smith, on the one hand, and
iCoreConnect, on the other hand, each agrees to a complete release of the other party or parties. The Settlement Agreement was fully completed on December 30, 2022 and a
full release received from the courts. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On June 15, 2021, the Company received a Complaint filed with the Circuit Court of the Ninth Judicial
Circuit for Orange County, Florida. The Complaint alleges a breach of a previously entered into 2018 Settlement Agreement for which payments have not been made. The
Complainant agreed to begin arbitration on August 31, 2021. Upon completion of arbitration in October 2022 the Complainant was awarded an Interim Award of Arbitration in
the amount of $270,020 which excluded any interest and fee. Subsequent to year end, in February 2023, a final Arbitration award in the amount of $523,415 was issued which
includes interest and fees and the Company has fully satisfied this amount and received a Satisfaction of Judgement on October 19, 2023.</p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On
February 21, 2023, the Company received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the
Company and a service provider, pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of
approximately $635,000. The Company is evaluating the claims asserted against it and intends to defend itself vigorously in these proceedings; however, there can be no
assurances that it will be successful in its efforts.</p>the Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new
headquarters commencing on January 1, 2022the Company entered into a lease agreement with its existing landlord of its Florida location for a lease of an additional 2,295
square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year termThe Company signed a three-year lease agreement for
approximately 2,100 square feet of office space located in Concord, NC on July 16, 2020<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new
roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td colspan="15" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:center;">Lease Commitments</p></td></tr><tr style="height:15px"><td colspan="15"
style="BORDER-BOTTOM: 1px solid;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">as of
December 31, 2023</p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Less than 1 year</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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0px; text-align:center;">1-3 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">3-5 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td>
<td>369,849</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,059,423</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">89,038</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">1,518,310</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr></tbody></table>369849105942389038151831034791040412<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt
times new roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px">Undiscounted minimum lease commitments</p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">1,518,310</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Less: Imputed Interest</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(330,476 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-
align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times
new roman;margin:0px">Lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">1,187,834</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr></tbody></table>1518310-
3304761187834500000125000003140000.506930002960000.506660003000000.5067500090000000.08540188720000010000090000002700205234156350000<p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">12. ACQUISITIONS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Preferred
Dental Development, LLC (“Preferred Dental”)</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On September 1, 2023, the Company entered into an Asset Purchase Agreement
(the “Agreement”) with Preferred Dental Development, LLC (the “Seller”). The Seller was engaged in the business of providing dental billing and claims services. Pursuant to
the Agreement, the Company purchased the assets of the Seller utilized in the Seller’s business. As consideration for the acquired assets: (i) the Company issued a note to the
Seller in the amount of $1,200,000, and (ii) the Company issued to Seller $400,000 worth of shares of Company common stock at $10.00 per share totaling 40,000 shares.
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;">Pursuant to the guidance in FASB ASC Topic 805, Business Combinations, the Company calculated the estimated fair value of the acquired
customer relationships using the discounted cash flow approach. The key assumptions and inputs into the cash flow model used were: (1) an annual customer attrition rate of
5%, (2) a gross margin percentage of 37%, (3) a tax rate of 25.50% and (4) a discount rate of 12%. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;">The following table summarizes the consideration paid and the fair value of the assets acquired at acquisition date:</p><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new
roman;margin-left:auto;margin-right:auto;width:92%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-
align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Preferred Dental</p>
</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="BORDER-
BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Consideration Paid:</p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September
1, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-

BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Note payable</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">1,200,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">400,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">1,600,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Fair values of identifiable assets acquired:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Assets acquired:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">40,855</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">1,559,145</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Total assets acquired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,600,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">The following information represent the unaudited pro forma combined results of operations, including acquisitions giving effect to the acquisition as if they
occurred at the beginning of years ended December 31, 2023 and 2022:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: #000000 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31, </p><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="BORDER-BOTTOM: #000000 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">December 31, 2022</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
(unaudited)</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM:
#000000 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(unaudited)</p>
</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Revenue</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,311,714</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">9,058,801</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Net Loss attributable to Common Stockholders</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(15,433,055 </td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(7,611,211 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr
style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Weighted average common shares outstanding</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7,349,541</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,768,249</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">Basic and diluted loss per common share</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(2.10 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(1.32 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody>
</table>12000004000001040000 0.050.370.25500.12<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-
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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Preferred Dental</p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="BORDER-BOTTOM: 1px
solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Consideration Paid:</p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">September
1, </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td style="PADDING-
BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Note payable</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">1,200,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

```
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">400,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">1,600,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"><strong>Fair values of identifiable assets acquired:</strong></p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Assets acquired:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">40,855</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">1,559,145</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Total assets acquired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,600,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>12000004000001600000408551559145160000<table cellpadding="0" style="border-
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roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="BORDER-BOTTOM: #000000 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;"><strong>December 31, </strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
<strong>2023</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: #000000 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>December
31, 2022</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>(unaudited)</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: #000000 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"><strong>(unaudited)</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-
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colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px">Revenue</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">9,311,714</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9,058,801</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Net Loss attributable to Common Stockholders</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">(15,433,055 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(7,611,211 </td><td style="width:1%;vertical-
align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Weighted average common shares outstanding</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">7,349,541</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">5,768,249</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Basic and diluted
loss per common share</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2.10 </td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">(1.32 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr></tbody></table>93117149058801-15433055-
76112117349541576824 9-2.10-1.32<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"><strong>13. RELATED PARTY
TRANSACTIONS</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-
spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell"></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="hdcell" colspan="2" style="vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
<strong>December 31,</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>December 31,</strong></p></td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td class="hdcell"></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;"><strong>2023</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;"><strong>2022</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:3%;vertical-align:top;">(1)</td><td><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Promissory Note bearing interest at 15% due February 28, 2024</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">109,934</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;">(2)</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Promissory Notes bearing interest at 18%, due March 31, 2023</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"><p style="font-size:10pt;font-family:times new 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2022, the Company signed a $100,000 unsecured promissory note with its then Chief Operating Officer, a related party with a maturity date six (6) months after issuance with an interest charge of 14% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. At maturity in November 2022, this note including accrued interest totaling $107,500 was reissued under the same terms with a maturity of date of three (3) months. The Company also issued to the Holder a warrant to purchase 18,813 shares of Company Common Stock with a 5-year term. The exercise price per share of Common stock under this Warrant is $0.25 per share for 9,407 warrants and $0.20 per share for 9,406 warrants. In March 2023, the term of this note was extended to September 1, 2023. In June 2023 the Company signed a $145,010 unsecured promissory note with the same lender with a maturity date of September 1, 2023 after issuance with an interest rate charge of 18% per annum which shall accrue and be paid on the maturity date. The Company has the right to prepay this note without penalty. In October 2023 after the maturity of the notes, the Company entered into two separate new notes; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the “Warrant”) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Company’s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Company’s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Company’s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Company’s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Company’s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d).The promissory notes are subordinated to the Company’s senior lenders. Accrued and unpaid interest as of December 31, 2023 was $6,433 and unamortized financing costs were $21,431.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; TEXT-INDENT: 30px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2022, the Company entered into an unsecured promissory note with its Chief Executive Officer, a related party in exchange for $55,000. The maturity of the promissory note is four months from the date of issuance and carries an interest rate of 15% per annum. In conjunction with the promissory note, the Company also issued a warrant to purchase 23,625 shares of common stock which expires five years December 15, 2022 and has an exercise price of $0.20 with respect to 11,813 shares underlying the Warrant and $0.25 with respect to 11,812 shares underlying the Warrant. The promissory note is subordinate to the Company’s senior lender. In addition, in December 2022, the Company entered into an unsecured convertible promissory note with the same related party in exchange for $80,000. The maturity of the convertible note is March 31, 2023 and carries an interest rate of 15% per annum and is convertible into Company common stock at a conversion rate of $0.08 per share. The Convertible Note was converted into 1,019,315 shares of Common Stock in January 2023 and the Promissory Note was fully repaid in March 2023.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; TEXT-INDENT: 30px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">3.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Company’s Common Stock at $7.45 at the sole discretion of the issuer. The promissory note is subordinated to the Company’s senior lender. Accrued and unpaid interest as of December 31, 2023 was $3,184.</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;

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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Total notes payable</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">572,405</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">256,052</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: Unamortized debt discounts</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">-</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: unamortized financing costs</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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of financing costs</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">550,974</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="vertical-align:bottom;text-align:right;">244,666</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(550,974 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:right;">(244,666 </td><td style="PADDING-BOTTOM: 1px;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr 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3px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>0.15February 28, 202401099340.18March 31, 20231461180.18December 31, 20232498550.12December 31, 20232257970.12May 26, 20249675357240525605200214311138655097424466655097424466600100000P6Y0.1410750018813P5Yexercise price per share of Common stock under this Warrant is $0.25 per share for 9,407 warrants and $0.20 per share for 9,406 warrants1450100.18(a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the “Warrant”) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Company’s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Company’s common stock on the date of issuance66292.15643321431550000.1523625exercise price of $0.20 with respect to 11,813 shares underlying the Warrant and $0.25 with respect to 11,812 shares underlying the Warrant800000.150.081019315250000500002000000.157.453184<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">14. SUBSEQUENT EVENTS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024, the Company entered into an Asset Purchase Agreement with Ally Commerce, Inc. dba FeatherPay (“FeatherPay”). FeatherPay was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPay’s stockholders an aggregate of $4,800,000 worth of shares (the “Stock Consideration”) of Company’s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares. The transactions contemplated by the Agreement were consummated concurrent with the execution of the Agreement, and the shares of the Company’s Series A Preferred Stock were issued to the Seller’s stockholders pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and FeatherPay’s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the “Subscription Agreement”), whereby the Company will issue the Series A Preferred Stock to the FeatherPay’s’s stockholders. The Company’s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Company’s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribers’ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Company’s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Company’s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Company’s Common Stock. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024, the Company entered into an Asset

Purchase Agreement with Teamworx LLC (“Teamworx”). Teamworx was engaged in the business of healthcare billing and payment processing. Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Seller’s business. As consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended. The Seller agreed to cover their cash consideration into a Note Payable maturing on January 31, 2024 without any interest. On February 1, 2024 the Seller agreed to a new Note Payable with 12% annual interest maturing February 29, 2024. On February 28, 2024 the Seller agreed to extend the maturing date to March 31, 2024</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Seller’s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the “Subscription Agreement”), whereby the Company will issue the Series A Preferred Stock to the Seller’s stockholders. The Company’s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Company’s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribers’ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Company’s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Company’s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Company’s Common Stock. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024, the Company entered into an Asset Purchase Agreement with Verifi Dental, Limited (the “Seller”). The Seller was engaged in the business of healthcare billing and payment processing. As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares. The shares of Company Series A Preferred Stock will be issued to the Seller pursuant to the exemption from registration set forth in Section 4(a)(2) of the Securities Act of 1933, as amended.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In connection with the issuance of the Stock Consideration, and concurrent with the execution of the Agreement, the Company and Seller’s stockholders entered into a Subscription Agreement, dated January 1, 2024 (the “Subscription Agreement”), whereby the Company will issue the Series A Preferred Stock to the Seller’s stockholders. The Company’s Series A Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations as set forth in the Company’s final prospectus and definitive proxy statement dated July 11, 2023. Pursuant to the Subscription Agreement, the Subscribers’ (as defined in the Subscription Agreement) ability to convert the Series A Preferred Stock into shares of the Company’s Common Stock, par value $0.0001, is limited to the extent that such conversion would not require approval of the Company’s stockholders in connection with the rules of the Nasdaq Stock Market. In the event that such conversion is limited by the Subscription Agreement, the Company shall seek shareholder approval of such conversions, and in no event more than 180 days following the date that such securities would have otherwise been convertible into share of the Company’s Common Stock. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the “Securities Act”), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $5,000 in exchange for $5,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance. The convertible note is being sold and issued without registration under the Securities Act of 1933, as amended (the “Securities Act”), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Company’s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Company’s shareholders. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 12, 2024, the Company entered into a Forbearance Agreement with its senior secured lender whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As discussed in Note 4 – Stockholder’s Equity, on February 14, 2024, the Company provided termination notification Arena for the Purchase Agreement entered into by the parties on September 12, 2023 with an effective date of February 15, 2024. There were no penalties associated with the termination. The Company expensed the balance of the deferred financing fees it had capitalized associated with the transaction.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 26, 2024, The Company executed a securities purchase agreement (the “Purchase Agreement”) with certain institutional investors (the “Investors”). Pursuant to the terms and conditions of the Purchase Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement contemplates funding of the investment across two tranches. At the first closing (the “Initial Closing”) an aggregate principal amount of $1,375,000 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the “Initial Closing Date”), the Company will also issue the Investors 85,174 shares of Company common stock (the “Commitment Shares”). Subject to satisfying the conditions discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date (the “Maturity Date”), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the “Amortization Payments”). The Notes will be the Company’s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to 16% per annum (the “Default Rate”) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holder’s option, into shares of the Company’s common stock at an initial “Conversion Price” of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with certain related parties) would beneficially own in excess of 4.99%, or the “Maximum Percentage”, of shares of the Company’s common stock outstanding immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of such holder’s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On March 29, 2024the Company’s Board of Directors upon the recommendation of the Compensation Committee of the Board, approved the amendment of the Company’s 2023 Stock Plan (the “Plan”), subject to approval by the Company’s stockholders at its 2024 Annual Meeting of Stockholders (the “Annual Meeting”), to increase the aggregate number of shares of Company common stock that may be issued pursuant to Awards (as defined in the Plan) by 11,000,000 shares (the “Plan Amendment”). </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President – options to purchase 1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer – options to purchase 482,259 shares of Company common stock; (iii) David Fidanza, Chief Information Officer – options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer – options to purchase 352,420 shares of Company common stock; (v) Jeffrey Stellinga, Vice President – options to purchase 352,420 shares of Company common stock.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Company’s senior lenders.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50.</p>As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPay’s stockholders an aggregate of $4,800,000 worth of shares (the “Stock Consideration”) of Company’s Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 sharesAs consideration for the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares0.122024-02-292024-03-31As consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares50002025-02-010.12473743473743 2024-06-010.12300000the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants23750001375000125000085174110000010000000.101.84110000003.101817742482259352420352420352420200000 2024-06-300.12200000200000 2024-04-300.12In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50260000260000 2024-04-300.20In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50
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19411514230932000000309953586421054000011131401953579-1081327607249121935819615313803180340274921215821<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">1. NATURE OF OPERATIONS </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">iCoreConnect Inc. (formerly known as FG Merger Corp) (collectively with its subsidiary, the “Company”), a Delaware Corporation, is a cloud-based software and technology company focused on increasing workflow productivity and customer profitability through its enterprise platform of applications and services.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Prior to August 25, 2023, the Company was a special purpose acquisition company formed for the purpose of entering into a merger, amalgamation, share exchange, asset acquisition, share purchase, reorganization or similar business combination with one or more businesses or entities. On August 25, 2023 (the “Closing Date”), the Company consummated the business combination contemplated by the Merger Agreement and Plan of Reorganization by and among FG Merger Corp, a special purpose acquisition company incorporated in Delaware (“FGMC”), FG Merger Sub, Inc., a Nevada corporation and wholly owned subsidiary of FGMC (“Merger Sub”), and iCoreConnect Inc., a Nevada corporation(“iCore”), dated as of January 5, 2023 (“Merger Agreement”). Pursuant to the terms of the Merger Agreement, a business combination between FGMC and iCore. was affected through the merger of Merger Sub with and into iCore, with iCore. surviving the merger as a wholly owned subsidiary of FGMC. On the Closing Date, FGMC was renamed “iCoreConnect Inc.” and the previous iCoreConect Inc. was renamed “iCore Midco, Inc.” (“Old iCore”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Business Combinations</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024 the Company completed the acquisitions for substantial all the assets of (a)Ally Commerce, Inc. dba FeatherPay; (b) Verifi Dental, Limited; and (c) Teamworx LLC which are all accounted for as asset acquisitions. On September 1, 2023, the Company completed the acquisitions for substantially all of the assets of Preferred Dental Development, LLC which was accounted for as an asset acquisition.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Going Concern and Liquidity</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying financial statements have been prepared assuming that the Company will continue as a going concern, which contemplates continuity of operations, realization of assets, and liquidation of liabilities in the normal course of business.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the three months ended March 31, 2024, the Company generated an operating loss of $3,042,185. In addition, at March 31, 2024, the Company has an accumulated deficit, and net working capital deficit of $120,209,729 and $10,906,674 respectively. The Company’s activities were primarily financed through private placements of equity securities and issuance of debt. The Company intends to raise additional capital through the issuance of debt and/or equity securities to fund its operations. The Company is reliant on future fundraising to finance operations in the near future. Such financings may not be available on terms satisfactory to the Company, if at all. In light of these matters, there is substantial doubt that the Company will be able to continue as a going concern for a period of 12 months from the issuance date of these financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Currently, management intends to develop an improved healthcare communications system and intends to develop alliances with strategic partners to generate revenues that will sustain the Company. While management believes in the viability of its strategy to increase revenues and in its ability to raise additional funds, there can be no assurances to that effect. Management’s ability to continue as a going concern is ultimately dependent upon its ability to continually increase the Company’s customer base and realize increased revenues from signed contracts. The financial statements do not include any adjustments related to the recoverability and classification of recorded asset amounts or the amounts and classification of liabilities that might be necessary should the Company be unable to continue as a going concern.</p>-3042185-120209729-10906674<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2. SUMMARY OF SIGNFICANT ACCOUNTING POLICES</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basis of Presentation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”) for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X of the SEC. Certain information or footnote disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted, pursuant to the rules and regulations of the SEC for interim financial reporting. Accordingly, they do not include all the information and footnotes necessary for a complete presentation of financial position, results of operations, or cash flows. In the opinion of management, the accompanying unaudited condensed financial statements include all adjustments, consisting of a normal recurring nature, which are necessary for a fair presentation of the financial position, operating results and cash flows for the periods presented. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying unaudited condensed financial statements should be read in conjunction with the Annual Report on Form 10K as filed with the SEC on April 19, 2024 and Form 10-K/A as filed with the SEC on April 29, 2024. The interim results for the three months ended March 31, 2024 are not necessarily indicative of the results to be expected for the year ending December 31, 2024 or for any future periods.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts Receivable and Allowance for Doubtful Accounts</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customer’s current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of the Company’s customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of customers improves and collections of amounts outstanding commence or are reasonably assured, then the Company may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of approximately $37,097 at March 31, 2024 and $102,061 December 31, 2023. </p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Software Development Costs and Acquired Software</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has determined that technological feasibility for its products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Long-Lived Assets and Goodwill</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in quarter 4 of 2023 in the amount of $105,676. As of March 31, 2024 there was no impairment of Long-lived Assets.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. The Company assess goodwill impairment by the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of March 31, 2024 and December 31, 2023 there was no impairment of the Company’s Goodwill.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Revenue Recognition</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue as of March 31, 2024 and December 31, 2023:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Insurance Verifications </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA Compliant Secure email </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Analytics</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">6. </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">1) Electronic Prescription software services are provided on an annual subscription basis using the software as a service (‘SaaS’) model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2). Insurance verification services are provided on an annual subscription basis using SaaS model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-

align:justify;">3) ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a SaaS model with revenues recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">4) Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the SaaS model with revenues recognized ratably over the contract term. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">5) Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">6) MSaaS software services are provided on an annual subscription basis using the software as a service (‘SaaS’) model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as “Topic 606”). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company’s customers are acquired through its own salesforce and through the referrals from its many state association marketing partners. The Company primarily generates revenue from multiple software as a service (SaaS) offerings, which typically include subscriptions to its online software solutions. The Company’s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of the Company’s revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of the Company’s revenue is 100% in North America.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the three months ended March 31, 2024 and 2022, disaggregated revenues were recurring revenues of $2,595,050 and $1,703,815, respectively and non-recurring revenues of $128,313 and $136,556, respectively.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Management has determined that it has the following performance obligations related to its products and services: multiple SaaS offerings, which typically include subscriptions to our online software solutions. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the “expected value” method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Consolidated Statements of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Consolidated Statements of Operations.</p> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising Costs</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising costs are reported in selling, general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $208,085 and $125,048 for the three months ended March 31, 2024 and 2023, respectively.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounting for Derivative Instruments</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for derivative instruments in accordance with ASC 815 “Derivatives and Hedging”, which requires additional disclosures about the Company’s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial Instruments With Down Round Features</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the guidance of FASB ASU 2017-11, “Earnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); and Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a downround adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. Companies that provide earning per share (“EPS”) data will adjust their diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Income Taxes</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 740, Accounting for Income taxes (“ASC 740”), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company’s open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Net Loss Per Share</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, convertible preferred stock and convertible notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Beneficial Conversion Features and Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Under these guidelines, the Company first allocates the value of the proceeds received from a convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Company's stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Leases </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as "Topic 842"). Topic 842 requires organizations to recognize right-of-use ("ROU") lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Company's lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised. </p> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Business Combinations </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification ("ASC") 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Allowance for Credit Losses</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2023, the Company adopted ASU 2016-13 Financial Instruments —Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company completed its assessment on the adoption date of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Recently Issued Accounting Pronouncements</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements. The Company completed its assessment of the new standard and determined that the standard did not apply as the Company currently only has one reportable segment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Not Yet Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the FASB issued Accounting Standards Update ("ASU") 2023-06, "Disclosure Improvements - Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying unaudited condensed financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP") for interim financial information and in accordance with the instructions to Form 10-Q and Article 8 of Regulation S-X of the SEC. Certain information or footnote disclosures normally included in financial statements prepared in accordance with GAAP have been condensed or omitted, pursuant to the rules and regulations of the SEC for interim financial reporting. Accordingly, they do not include all the information and footnotes necessary for a complete presentation of financial position, results of operations, or cash flows. In the opinion of management, the accompanying unaudited condensed financial statements include all adjustments, consisting of a normal recurring nature, which are necessary for a fair presentation of the financial position, operating results and cash flows for the periods presented. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The accompanying unaudited condensed financial statements should be read in conjunction with the Annual Report on Form 10K as filed with the SEC on April 19, 2024 and Form 10-K/A as filed with the SEC on April 29, 2024. The interim results for the three months ended March 31, 2024 are not necessarily indicative of the results to be expected for the year ending December 31, 2024 or for any future periods.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Accounts receivable are customer obligations due under normal trade terms. The Company maintains an allowance for doubtful accounts for estimated losses resulting from the potential inability of certain customers to make required future payments on amounts due. Management determines the adequacy of this allowance by periodically evaluating the aging and past due nature of individual customer accounts receivable balances and considering the customer's current financial situation as well as the existing industry economic conditions and other relevant factors that would be useful in assessing the risk of collectability. If the future financial condition of the Company's customers were to deteriorate, resulting in their inability to make specific required payments, additions to the allowance for doubtful accounts may be required. In addition, if the financial condition of customers improves and collections of amounts outstanding commence or are reasonably assured, then the Company may reverse previously established allowances for doubtful accounts. The Company has estimated and recorded an allowance for doubtful accounts of approximately $37,097 at March 31, 2024 and $102,061 December 31, 2023. </p>37097102061<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for software development costs, including costs to develop software products or the software component of products to be sold to external users. In accordance with ASC 985-730, Computer Software Research and Development, research and planning phase costs are expensed as incurred and development phase costs including direct materials and services, payroll and benefits and interest costs are capitalized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has determined that technological feasibility for its products to be marketed to external users was reached before the release of those products. As a result, the development costs and related acquisition costs after the establishment of technological feasibility were capitalized as incurred. Capitalized costs for software to be sold to external users and software acquired in a business combination are amortized based on current and projected future revenue for each product with an annual minimum equal to the straight-line amortization over three years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for long-lived assets in accordance with the provisions of ASC 360-10-35, Property, Plant and Equipment, Impairment or Disposal of Long-lived Assets. This accounting standard requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized by the amount by which the carrying amount of the asset exceeds the fair value of the asset. As part of its impairment assessment in 2023 the Company determined that the carrying value of an intangible asset for customer list exceed its fair value and as such recorded an impairment expense in quarter 4 of 2023 in the amount of $105,676. As of March 31, 2024 there was no impairment of Long-lived Assets.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for goodwill and intangible assets in accordance with ASC 350, Intangibles - Goodwill and Other. Goodwill represents the excess of the purchase price of an entity over the estimated fair value of the assets acquired and liabilities assumed. ASC 350 requires that goodwill and other intangibles with indefinite lives be tested for impairment annually or on an interim basis if events or circumstances indicate that the fair value of an asset has decreased below its carrying value. The Company assess goodwill impairment by the amount by which the carrying value exceeds its fair value, not to exceed the carrying amount of goodwill. As of March 31, 2024 and December 31, 2023 there was no impairment of the Company's Goodwill.</p>105676<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue as of March 31, 2024 and December 31, 2023:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">We have 6 primary sources of revenue</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">1. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Electronic Prescription Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">2. </p></td><td style="vertical-

align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Insurance Verifications </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">3. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">ICD-10 Medical Coding Software </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Encrypted and HIPAA Compliant Secure email </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5. </p></td><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Analytics</p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">6. </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">MSaaS software</p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">1) Electronic Prescription software services are provided on an annual subscription basis using the software as a service (‘SaaS’) model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2). Insurance verification services are provided on an annual subscription basis using SaaS model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">3) ICD-10 Medical Coding services are provided on an annual subscription basis using the software as a SaaS model with revenues recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">4) Encrypted and HIPAA compliant and secure email services are provided on an annual subscription basis using the SaaS model with revenues recognized ratably over the contract term. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">5) Analytics automatically compiles real-time KPI data on an intuitive dashboard which saves time and helps focus the team during the morning huddle. Additionally, the Practice Metrics page provides custom reporting with rich graphics helping management to view revenue, claims, AR, scheduling and more.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">6) MSaaS software services are provided on an annual subscription basis using the software as a service (‘SaaS’) model with revenue recognized ratably over the contract term.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for revenue from contracts with customers in accordance with ASU No. 2017-09, Revenue from Contracts with Customers and a series of related accounting standard updates (collectively referred to as “Topic 606”). This guidance sets forth a five-step revenue recognition model which replaced the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance and to require more detailed disclosures. The five steps of the revenue recognition model are: (1) identify the contract(s) with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to the performance obligations in the contract; and (5) recognize revenue when (or as) the entity satisfies a performance obligation.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">At contract inception, the Company assesses the goods and services promised in the contract with customers and identifies a performance obligation for each. To determine the performance obligation, the Company considers all products and services promised in the contract regardless of whether they are explicitly stated or implied by customary business practices. The timing of satisfaction of the performance obligation is not subject to significant judgment. The Company measures revenue as the amount of consideration expected to be received in exchange for transferring goods and services. Revenue is recognized net of any taxes collected from customers that are subsequently remitted to governmental authorities.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company’s customers are acquired through its own salesforce and through the referrals from its many state association marketing partners. The Company primarily generates revenue from multiple software as a service (SaaS) offerings, which typically include subscriptions to its online software solutions. The Company’s secondary source of revenue is professional services and other revenue related to customer onboarding, IT services and equipment sales that often precede a subscription service offering purchased by the customer. Approximately 90% of the Company’s revenue is subscription based with the remainder being professional services and other IT related revenue. The geographic concentration of the Company’s revenue is 100% in North America.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For the three months ended March 31, 2024 and 2022, disaggregated revenues were recurring revenues of $2,595,050 and $1,703,815, respectively and non-recurring revenues of $128,313 and $136,556, respectively.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Management has determined that it has the following performance obligations related to its products and services: multiple SaaS offerings, which typically include subscriptions to our online software solutions. Revenue from Software as a Service, hardware, service repairs, and support & maintenance are all recognized at a point in time when control of the goods is transferred to the customer, generally occurring upon shipment or delivery dependent upon the terms of the underlying contract, or services is completed. Our customers do not have the right to take possession of the online software solution. Revenue from subscriptions, including additional fees for items such as incremental contacts, is recognized ratably over the subscription period beginning on the date the subscription is made available to customers. Substantially all subscription contracts are one year. We recognize revenue from on-boarding services and equipment as the services are provided. Amounts billed that have not yet met the applicable revenue recognition criteria are recorded as deferred revenue.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">For contracts with customers that contain multiple performance obligations, the Company accounts for the promised performance obligations separately as individual performance obligations if they are distinct. In determining whether performance obligations meet the criteria for being distinct, the Company considers several factors, including the degree of interrelation and interdependence between obligations and whether or not the good or service significantly modifies or transforms another good or service in the contract. After identifying the separate performance obligations, the transaction price is allocated to the separate performance obligations on a relative standalone selling price basis. The Company generally determines the standalone selling prices based on the prices charged to customers. Judgment may be used to determine the standalone selling prices for items that are not sold separately, including taking into consideration either historical pricing practices or an adjusted market assessment. Unsatisfied and partially unsatisfied performance obligations as of the end of the reporting period primarily consist of products and services for which customer purchase orders have been accepted and that are in the process of being delivered.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Transaction price is calculated as the selling price less any variable consideration, consisting of rebates and discounts. Discounts provided to customers are known at contract inception. Rebates are calculated on the “expected value” method where the Company (1) estimates the probability of each rebate amount which could be earned by the distributor, (2) multiplies each estimated amount by its assigned probability factor, and (3) calculates a final sum of each of the probability-weighted amounts calculated in step (2). The sum calculated in step (3) is the rebate amount, which along with discounts reduces the amount of revenue recognized.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has elected to account for shipping and handling activities that occur after the customer has obtained control of a good as a fulfillment cost rather than as an additional promised service. As a result, the Company accrues the costs of shipping and handling when the related revenue is recognized. Costs incurred for shipping and handling are included in costs of goods sold on the Consolidated Statements of Operations. Amounts billed to a customer for shipping and handling are reported as revenue on the Consolidated Statements of Operations.</p>25950501703815128313136556<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Advertising costs are reported in selling, general and administrative expenses and include advertising, marketing and promotional programs and are charged as expenses in the year in which they are incurred. Advertising costs were $208,085 and $125,048 for the three months ended March 31, 2024 and 2023, respectively. </p>208085125048<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for derivative instruments in accordance with ASC 815 “Derivatives and Hedging”, which requires additional disclosures about the Company’s objectives and strategies for using derivative instruments, how the derivative instruments and related hedged items are accounted for, and how the derivative instruments and related hedging items affect the financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company does not use derivative instruments to hedge exposures to cash flow, market or foreign currency risk. Terms of convertible debt and preferred stock instruments are reviewed to determine whether or not they contain embedded derivative instruments that are required under ASC 815 to be accounted for separately from the host contract and recorded on the balance sheet at fair value. The fair value of derivative liabilities, if any, is required to be revalued at each reporting date, with corresponding changes in fair value recorded in current period operating results.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Freestanding warrants issued by the Company in connection with the issuance or sale of debt and equity instruments are considered to be derivative instruments. Pursuant to ASC 815, an evaluation of specifically identified conditions is made to determine whether the fair value of warrants issued is required to be classified as equity or as a derivative liability.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the guidance of FASB ASU 2017-11, “Earnings per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); and Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features. ASU 2017-11 simplifies the accounting for certain financial instruments with down round features, a provision in an equity-linked financial instrument (or embedded feature) that provides a downround adjustment of the current exercise price based on the price of the future equity offerings. The standard requires companies to disregard the down round feature when assessing whether the instrument is indexed to its own stock, for the purposes of determining liability of equity classification. Companies that provide earning per share (“EPS”) data will adjust their diluted EPS calculation for the effect of the feature when triggered (i.e. when the exercise price of the related equity-linked financial instrument is adjusted downward because of the down round feature) and will also recognize the effect of the trigger within equity.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company follows the asset and liability approach to accounting for income taxes. Under this method, deferred tax assets and liabilities are measured based on differences between the financial reporting and tax bases of assets and liabilities measured using enacted tax rates and laws that are expected to be in effect when differences are expected to reverse. Valuation allowances are established when it is necessary to reduce deferred income tax assets to the amount, if any, expected to be realized in future years.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">ASC 740, Accounting for Income taxes (“ASC 740”), requires that deferred tax assets be evaluated for future realization and reduced by a valuation allowance to the extent we believe a portion more likely than not will not be realized. We consider many factors when assessing the likelihood of future realization of our deferred tax assets, including our recent cumulative loss experience and expectations of future taxable income by taxing jurisdictions, the carry forwarding periods available to us for tax reporting purposes and other relevant factors.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has not recognized a liability for uncertain tax positions. A reconciliation of the beginning and ending amount of unrecognized tax benefits or penalties has not been provided since there has been no unrecognized benefit or penalty. If there were an unrecognized tax benefit or penalty, the Company would recognize interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Company files U.S. Federal income tax returns and various returns in state jurisdictions. The Company’s open tax years subject to examination by the Internal Revenue Service and the state Departments of Revenue generally remain open for three years from the date of filing.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Basic net loss per share is computed by dividing net loss by the weighted average number of shares of Common Stock outstanding for the period. Diluted net loss per share reflects the potential dilution of securities by adding other Common Stock equivalents, including stock options, shares issuable on exercise of warrants, convertible preferred stock and convertible notes in the weighted average number of common shares outstanding for a period, if dilutive. Common stock equivalents that are anti-dilutive were excluded from the computation of diluted earnings per share which consisted of all outstanding common stock options and warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company evaluates the conversion feature of convertible debt instruments to determine whether the conversion feature was beneficial as described in ASC 470-30, Debt with Conversion and Other Options. The Company records a beneficial conversion feature (“BCF”) related to the issuance of convertible debt that has conversion features at fixed or adjustable rates that are in-the-money when issued and records the relative fair value of any warrants issued with those instruments. The BCF for the convertible instruments is recognized and measured by allocating a portion of the proceeds to the warrants and as a reduction to the carrying amount of the convertible instrument equal to the intrinsic value of the conversion features, both of which are credited to additional paid-in capital. The Company calculates the fair value of warrants with the convertible instruments using the Black-Scholes valuation model.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Under these guidelines, the Company first allocates the value of the proceeds received from a

convertible debt transaction between the convertible debt instrument and any other detachable instruments included in the transaction (such as warrants) on a relative fair value basis. A BCF is then measured as the intrinsic value of the conversion option at the commitment date, representing the difference between the effective conversion price and the Company's stock price on the commitment date multiplied by the number of shares into which the debt instrument is convertible. The allocated value of the BCF and warrants are recorded as a debt discount and accreted over the expected term of the convertible debt as interest expense. If the intrinsic value of the BCF is greater than the proceeds allocated to the convertible debt instrument, the amount of the discount assigned to the BCF is limited to the amount of the proceeds allocated to the convertible debt instrument.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company adopted ASU No. 2016-02, Leases and a series of related Accounting Standards Updates that followed (collectively referred to as "Topic 842"). Topic 842 requires organizations to recognize right-of-use ("ROU") lease assets and lease liabilities on the balance sheet and to disclose key information about leasing arrangements. The classification criteria for distinguishing between finance leases and operating leases are substantially similar to the classification criteria for distinguishing between capital leases and operating leases in the previous lease guidance. The FASB retained the distinction between finance leases and operating leases, leaving the effect of leases in the statement of comprehensive income and the statement of cash flows largely unchanged from previous U.S. GAAP. The Company utilized the transition method allowed under ASU 2018-11 in which an entity initially applies the new lease standard at the adoption date and recognizes a cumulative-effect adjustment to the opening balance of retained earnings in the period of adoption, if any.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company determines, at contract inception, whether or not an arrangement contains a lease and evaluates the contract for classification as an operating or finance lease. For all leases, ROU assets and lease liabilities are recognized based on the present value of lease payments, including annual rent increases, over the lease term at commencement date. If the Company's lease does not provide an implicit rate in the contract, the Company uses its incremental, secured borrowing rate based on lease term information available as of the adoption date or lease commencement date in determining the present value of lease payments. Any renewal periods are considered in the analysis of each lease to the extent that the Company considers them to be reasonably certain of being exercised.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company applies the principles provided in the Financial Accounting Standards Board (FASB) Accounting Standards Codification ("ASC") 805, Business Combinations, to determine whether an acquisition involves an asset or a business. In determining whether an acquisition should be accounted for as a business combination or asset acquisition, The Company first determines whether substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or a group of similar identifiable assets. If this is the case, the single identifiable asset or the group of similar assets is accounted for as an asset acquisition. If this is not the case, The Company then further evaluate whether the single identifiable asset or group of similar identifiable assets and activities includes, at a minimum, an input and a substantive process that together significantly contribute to the ability to create outputs. If so, the transaction is accounted for as a business combination.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company accounts for business combinations using the acquisition method of accounting which requires that (i) identifiable assets acquired (including identifiable intangible assets) and liabilities assumed generally be measured and recognized at estimated fair value as of the acquisition date and (ii) the excess of the purchase price over the net estimated fair value of identifiable assets acquired and liabilities assumed be recognized as goodwill, which is not amortized for accounting purposes but is subject to testing for impairment at least annually. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company measures and recognizes asset acquisitions that are not deemed to be business combinations based on the cost to acquire the assets. Goodwill is not recognized in an asset acquisition with any consideration in excess of net assets acquired allocated to acquired assets on a relative estimated fair value basis. Transaction costs are expensed in a business combination and transaction costs directly attributable to an asset acquisition are considered a component of the cost of the asset acquisition.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2023, the Company adopted ASU 2016-13 Financial Instruments —Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments (ASC 326). This standard replaced the incurred loss methodology with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology. CECL requires an estimate of credit losses for the remaining estimated life of the financial asset using historical experience, current conditions, and reasonable and supportable forecasts and generally applies to financial assets measured at amortized cost, including loan receivables and held-to-maturity debt securities, and some off-balance sheet credit exposures such as unfunded commitments to extend credit. Financial assets measured at amortized cost will be presented at the net amount expected to be collected. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company completed its assessment on the adoption date of the new standard and did not adjust the opening balance of retained earnings relating to its trade receivables. The Company writes off receivables once it is determined that they are no longer collectible, as local laws allow.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting - Improving Reportable Segment Disclosures (Topic 280)." The standard is intended to improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant expenses. The standard requires disclosure to include significant segment expenses that are regularly provided to the CODM, a description of other segment items by reportable segment, and any additional measures of a segment's profit or loss used by the CODM when deciding how to allocate resources. The standard also requires all annual disclosures currently required by ASC Topic 280 to be included in interim periods. This standard is effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024, with early adoption permitted and requires retrospective application to all prior periods presented in the financial statements. The Company completed its assessment of the new standard and determined that the standard did not apply as the Company currently only has one reportable segment.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Not Yet Adopted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the FASB issued Accounting Standards Update ("ASU") 2023-06, "Disclosure Improvements – Codification Amendments in Response to the SEC's Disclosure Update and Simplification Initiative." This standard affects a wide variety of Topics in the Codification. The effective date for each amendment will be the date on which the SEC's removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective. Early adoption is prohibited. The Company does not expect the adoption of this standard to have a material impact on the Company's consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the FASB issued ASU 2023-09, "Improvements to Income Tax Disclosures," a final standard on improvements to income tax disclosures, The standard requires disaggregated information about a reporting entity's effective tax rate reconciliation as well as information on income taxes paid. The standard is effective for fiscal years beginning after December 15, 2024, with early adoption permitted and should be applied prospectively. The Company is currently evaluating the impact of this standard on its consolidated financial statements and related disclosures.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> 3. BUSINESS COMBINATION AND RECAPITALIZATION</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On August 25, 2023, Old iCore and FGMC consummated the Business Combination, with Old iCore surviving as a wholly owned subsidiary of FGMC. As part of the Business Combination, FGMC changed its name to iCoreConnect Inc. Upon the closing of the Business Combination (the "Closing"), the Company's certificate of incorporation provided for, among other things, a total number of authorized shares of capital stock of 140,000,000 shares, of which 40,000,000 shares were designated Series A preferred stock, $0.0001 par value per share and 100,000,000 were designated common stock, $0.0001 par value per share.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Business Combination is accounted for as a reverse recapitalization in accordance with U.S. GAAP. Under this method of accounting, FGMC is treated as the "acquired" company and Old iCore is treated as the acquirer for financial reporting purposes. Accordingly, for accounting purposes, the Business Combination was treated as the equivalent of Old iCore issuing stock for the net assets of FGMC, accompanied by a recapitalization. The net assets of FGMC are stated at historical cost, with no goodwill or intangible assets recorded.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the consummation of the Business Combination, each issued and outstanding share of Old iCore Common Stock was canceled and converted into Company Common Stock based upon the Exchange Ratio (as defined in the Merger Agreement). The shares and corresponding capital amounts and loss per share related to Old iCore Common Stock prior to the Business Combination have been retroactively restated to reflect the Exchange Ratio. All non-redeemed shares of FGMC common stock were converted into new iCoreConnect Inc. Series A preferred stock (the "Preferred Stock") on a one for one basis.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Unvested outstanding stock options to purchase shares of Old iCore Common Stock ("Old iCore Options") granted under the iCoreConnect Inc 2016 Stock Incentive Plan ("2016 Plan") converted into stock options for shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such stock options immediately prior to the Business Combination, after giving effect to the Exchange Ratio (the "Exchanged Options"). Old iCore Options that were vested at the time of the merger converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such options immediately prior to the Business Combination, after giving effect to the Exchange Ratio. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Outstanding warrants to purchase shares of Old iCore Common Stock ("Old iCore warrants") issued and outstanding converted into shares of Company Common Stock upon the same terms and conditions that were in effect with respect to such warrants immediately prior to the Business Combination, after giving effect to the Exchange Ratio.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table details the number of shares of Company Common Stock issued immediately following the consummation of the Business Combination:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Common Stock</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Preferred Stock</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock of FGMC outstanding prior to business combination</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,050,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: Redemptions of FGMC common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(6,460,059 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times

new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock held by former FGMC shareholders</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,589,941</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">FGMC sponsor shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,692,374</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">40,250</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for services</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for non-redemption</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">373,126</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Shares issued related to extension note</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">84,500</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total FGMC common shares outstanding prior to conversion to preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Conversion of existing FGMC common stockholders to new preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3,782,191 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Shares issued to Old iCore stockholders for purchase consideration</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,095,706</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,095,706</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table reconciles the elements of the Business Combination to the Company's condensed consolidated statement of changes in stockholders' equity (deficit):</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash - FGMC trust (net of redemptions)</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,002,897</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash transferred to Forward Purchase Agreement</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(12,569,810 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Gross proceeds</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,433,087</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: FGMC and Old iCore transaction costs paid</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(4,433,087 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Effect of Business Combination, net of redemptions and transaction costs</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">All existing FGMC warrants were converted into Preferred Stock warrants with the same terms and conditions:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Holder</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Strike Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-

```
align:bottom;text-align:right;">600,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.00</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor and Investors</p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Sponsor</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">1,000,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">15.00</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>140000000400000000.00011000000000.0001<table cellpadding="0" style="border-
spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-
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class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;"><strong>Common Stock</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;"><strong>Preferred Stock</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">Common stock of FGMC outstanding prior to business combination</p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8,050,000</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Less: Redemptions of FGMC common stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(6,460,059 </td><td
style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock held by former FGMC shareholders</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,589,941</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-
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size:10pt;font-family:times new roman;margin:0px">FGMC sponsor shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,692,374</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Underwriter shares</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">40,250</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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<td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for services</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,000</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor shares transferred for non-redemption</p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">373,126</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Shares issued related to extension note</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total FGMC common
shares outstanding prior to conversion to preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Conversion of existing FGMC common stockholders to new preferred stock</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(3,782,191 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td
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color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Shares issued to Old iCore
stockholders for purchase consideration</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">8,095,706</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM:
1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">8,095,706</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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solid;width:9%;vertical-align:bottom;text-align:right;">3,782,191</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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family:times new roman;margin:0px"> </p></td></tr></tbody></table>8050000-6460059158994116923744025020003731268450037821918095706809570637821 91<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash - FGMC trust (net of redemptions)</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">17,002,897</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Cash transferred to Forward Purchase Agreement</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(12,569,810 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Gross proceeds</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,433,087</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less: FGMC and Old iCore transaction costs paid</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(4,433,087 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Effect of Business Combination, net of redemptions and transaction costs</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>170028971256981044330874433087 0<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Holder</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Strike Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Underwriter</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">600,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor and Investors</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Sponsor</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,000,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">15.00</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>60000011.50100000015.00<p style="font-size:10pt;font-family:times new roman;margin:0px">4. INTANGIBLE ASSETS AND GOODWILL</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table sets forth the gross carrying amounts and accumulated amortization of the Company's intangible assets as of March 31, 2024 and December 31, 2023:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Gross </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> Impairment</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Accumulated </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amortization</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Net </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Definite-lived intangible assets:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: 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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,741,511</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,838,099 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">903,412</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,272,578</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,186,490 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p 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new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;">Total definite-lived intangible assets at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
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align:right;">10,541,275</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">(6,551,775 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td
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solid;width:9%;vertical-align:bottom;text-align:right;">3,883,824</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Capitalized software</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">4,075,948</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,950,580 </td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">1,125,368</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer
relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">5,166,903</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,436,983 </td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">2,729,920</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">7,148,083</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(356,055 </td><td style="PADDING-
BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,792,028</td><td style="PADDING-
BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total definite-lived intangible
assets at March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:right;">16,390,934</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,743,618 </td><td
style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">10,647,316</td><td
style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p>
<p style="font-size:10pt;font-family:times new roman;margin:0px">In January 2024, the Company purchased Acquired Technology in the amount of $7,148,083. In September
2023, the Company purchased customer relationships in the amount of $1,559,145. The Company also added $334,437 in capitalized software for the three months ended
March 31, 2024. Amortization expense of intangible assets was $719,028 and $283,176 for the three months ended March 31, 2024 and 2023, respectively. The Company's
amortization is based on no residual value using the straight-line amortization method as it best represents the benefit of the intangible assets. </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">The following table sets forth the changes in the carrying amount of goodwill for the three months ended March 31, 2024 and year ended December 2023:</p>
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt
times new roman;margin-left:auto;margin-right:auto;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">1,484,966</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">2024 acquisitions</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-
space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="PADDING-
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</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:

times new roman; MARGIN: 0px; text-align:center;">Gross </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"> Impairment</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Accumulated </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amortization</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Net </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Carrying</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Amount</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Definite-lived intangible assets:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: 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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,741,511</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,838,099 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">903,412</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,272,578</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,186,490 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,980,412</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,527,186</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(1,527,186 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total definite-lived intangible assets at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">10,541,275</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(105,676 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(6,551,775 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3,883,824</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p 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</p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Capitalized software</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4,075,948</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,950,580 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,125,368</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,166,903</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">(2,436,983 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,729,920</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px

solid;width:9%;vertical-align:bottom;text-align:right;">7,148,083</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(356,055 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">6,792,028</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total definite-lived intangible assets at March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">16,390,934</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">(5,743,618 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">10,647,316</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>37415110-28380999034125272578-218649029804120-1527186010541275-10567640759480112536851669030-243698327299200-3560556792028163909340-574361871480831559145334437719028283176<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance at December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2024 acquisitions</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Balance at March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,484,966</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>148496601484966<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">5. FORWARD PURCHASE AGREEMENT</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On August 14, 2023, the Company entered into Prepaid Forward Purchase Agreement (the “FPA”) with Old iCore and RiverNorth SPAC Arbitrage Fund, L.P., a Delaware limited partnership (the “Purchaser”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In accordance with the FPA and subject to the terms and conditions set forth therein, the Purchaser purchased the lesser of (a) 1.5 million shares of FGMC Common Stock and (b) such number of shares of FGMC Common Stock as shall, following the Business Combination, not exceed 9.9% of the total number of shares of FGMC Common Stock to be outstanding (such shares to be purchased, the “Forward Purchase Shares”) from public shareholders for a price no greater than the redemption price per share as is indicated in FGMC’s most recently filed periodic report (the “Prepaid Forward Purchase Price”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In accordance with the terms of the Business Combination, upon the consummation of the Business Combination, each Forward Purchase Share automatically converted into one share of Preferred Stock (including the shares of the Company’s Common Stock underlying the Preferred Stock, the “Purchased Shares”).</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the Business Combination closing, 100,000 Purchased Shares were deemed to be “Commitment Shares” and the remaining Purchased Shares were deemed to be “Prepaid Forward Purchase Shares”.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the closing of the Business Combination FGMC caused Purchaser to be paid directly out of the funds held in FGMC’s trust account, a cash amount (the “Prepayment Amount”) equal to the number of Purchased Shares multiplied by the amount paid to redeeming stockholders in connection with the Business Combination (the “Redemption Price”). The Redemption Price was $10.69.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Upon the sale of the Prepaid Forward Purchase Shares (or underlying FGMC Common Stock) by the Purchaser, the Purchaser will remit the Reference Price (as defined below) per share to FGMC. On the earlier to occur of: </p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">·</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">the occurrence of a “Registration Failure” (as defined in the FPA), and</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">·</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">the date that is twelve months after the closing of the Business Combination (the “Maturity Date”), then, for any Common Stock underlying the Prepaid Forward Purchase Shares not sold by the Purchaser, the Purchaser shall, on the 25th trading day after the Maturity Date (the “Payment Date”), pay the Company an amount equal to (i) the number of Prepaid Forward Purchase Shares that the Purchaser held on the Maturity Date, multiplied by (ii) the lowest daily volume weighted average price per share of FGMC Common Stock during the twenty trading days beginning on the day after the Maturity Date less $0.15.</p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Between the Maturity Date and the Payment Date, the Purchaser may not sell more than a number of Prepaid Forward Purchase Shares per day equal to the greater of (i) 5% of the Purchased Shares owned by the Purchaser at the Maturity Date and (ii) 10% of the daily trading volume on such date.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Purchaser has agreed that until the Maturity Date, the Common Stock underlying the Prepaid Forward Purchase Shares may not be sold for a price less than the Reference Price. The “Reference Price” will initially equal the Redemption Price and will be reduced (but never increased) each month commencing on the first day of the month starting 30 days after the Business Combination closing to the volume weighted average price of the FGMC Common Stock for the preceding 10 trading days, but in no event less than $10.00 per share (the “Floor”) unless in the Company’s sole discretion, the Floor is lowered. Any reduction of the Floor shall be accomplished through a written notice from the Company to Purchaser.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The FPA provides for certain registration rights. In particular, FGMC is required to, within 30 calendar days following written request by Purchaser, file with the SEC a registration statement registering the resale of all shares held by Purchaser and have such registration statement declared effective as soon as practicable after the filing thereof.</p>10000010.69<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">6. NOTES PAYABLE </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">March 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(2)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 18% due October 1, 2026</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">25,325</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">27,540</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(3)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Secured Promissory Note bearing interest at 17.5% due February 28, 2026</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,753,761</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,988,793</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>

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SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due October 31, 2023</p></td><td><p style="font-
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align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new
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roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">38,609</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px">(5)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 12% due May 13, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">369,560</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
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family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px">(6)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at
12%, due October 31, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
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roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">569,391</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
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<td><p style="font-size:10pt;font-family:times new roman;margin:0px">(7)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
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</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:right;">79,813</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
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align:right;">79,813</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
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align:right;">114,781</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px">(1)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">527,603</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">473,743</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px">(9)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at
15%, due December 26, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times
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roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">2,000,000</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(21)</p></td><td style="vertical-
align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due May 3, 2024</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 127,425 </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(11)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due February 1, 2025</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 57,629 </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px">(12)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 12%, due February 1, 2025</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;"> 5,763 </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(13)</p>
</td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at
16%, due February 26, 2025</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 404,225 </p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(13)</p></td><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 16%, due February 26, 2025</p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;"> 1,280,047 </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">8,047,771</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">6,337,429</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less:
Unamortized debt discounts</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (104,167</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px">) </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: unamortized financing
costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">(359,569</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (196,837</p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
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family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable, net of financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">7,584,035</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 6,140,592</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(6,388,603</p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(4,720,455</p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total Long-Term Debt</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,195,432</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,420,137</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;width:100%"><tbody><tr style="height:15px"><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">1.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 9, 2024, the Company issued a convertible note entered into a securities purchase agreement with an investor with an effective date of December 29, 2023, pursuant to which the Company in principal amount of $473,743 in exchange for the conversion of a payable in the amount of $473,743. The maturity of the convertible note is June 1, 2024 and carries an interest rate of 12% per annum and is convertible into Company common stock at a conversion rate equal to 100% of the closing price of the Company’s common stock on December 29, 2023, provided such conversion right is subject to approval of the transaction by the Company’s shareholders.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2.</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In November 2021, the Company signed a $40,071 equipment finance agreement with a maturity date 60 months after issuance from a third-party financing company. Payments of principal and interest of $791 are due monthly.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">3.</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 28, 2022, the Company signed a $2,000,000 secured promissory note with a maturity date 48 months after issuance and received in exchange $1,970,000 net of fees. An Interest charge of 17.5% per annum shall accrue, with interest only payments being made for the first six months after which both interest and principal will be due. The Company has right of prepayment subject to certain minimum interest payments being made. The Prepayment Fee shall be (i) equal to 6 months’ interest that would have accrued with regard to the prepaid principal, if prepaid prior to the 2nd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable, and (ii) equal to 3 months’ interest that would have accrued with regard to the prepaid principal, if prepaid on or after the 2nd anniversary and prior to the 3rd anniversary of the date of the Initial Advance or Subsequent Advance, as applicable. Additionally, the Company has the following covenant requirements; maintaining a minimum cash balance of $150,000 in its combined bank accounts as well as entering into a Deposit Account Control Agreement; monthly financial reporting requirements and certifications; obtaining other indebtedness without consent; merge, consolidate or transfer assets; pledge assets as collateral; or guarantee without consent of the Lender. On February 12, 2024, the Company entered into a Forbearance Agreement with an effective date of December 31, 2024 whereby the Company agreed to make $300,000 payment to cure certain defaults under the original Loan Agreement. In addition, the Company agreed to increase the default rate of interest in the Loan Agreement, report certain financial and cash metrics on a weekly basis, budgetary updates as well as pay down of balance of 10% of all financing raised over $500,000, in exchange for interest only payments until July 2024 and waiver of all covenants</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;width:100%"><tbody><tr style="height:15px"><td colspan="2" style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">4.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In September 2023 the Company entered into a sixty-day Promissory Note (“Note”) in the amount of $1,200,000 related to its purchase of the assets of Preferred Dental Development LLC. The Note carries an interest of 12% per annum and is subordinated to the Company’s senior lenders. The principal balance of the note was fully repaid in December 31, 2023 with only the interest portion of $38,609 outstanding as of December 31, 2023. The note was fully repaid in January 2024. The promissory note was subordinated to the Company’s senior lenders.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">5.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the Company entered into a promissory note for $350,000. The maturity of the Promissory Note is May 13, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.85 per share. In conjunction with the Promissory Note, the Company also issued a five-year warrant to purchase 24,500 shares of Company common stock with an exercise price of $2.04. The value of the warrants of 13,498 as determined by a Black-Scholes calculation is separated from the value of the note and expensed equally over the term of the note as a financing fee. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On December 28, 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $100,000. The maturity of the convertible note is December 28, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.31 or $1.57 for the share price of conversion. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Company’s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Company’s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). The promissory notes are subordinated to the Company’s senior lender.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">6.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a Convertible Promissory Note in principal amount of $500,000. The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.58 or $1.90. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company entered into a securities purchase agreement with the existing investor, pursuant to which the Company issued the investor a convertible note in principal amount of $500,000. The maturity of the convertible note is December 18, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion. The promissory notes are subordinated to the Company’s senior lender.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">7.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Company’s senior lender.</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;width:100%"><tbody><tr style="height:15px"><td colspan="2" style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">8.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company entered into a securities purchase agreement pursuant to which the Company issued a convertible note in principal amount of $70,000. The maturity of the convertible note is December 19, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.69 or $2.03 for the share price of conversion. The promissory notes are subordinated to the Company’s senior lender.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">9.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In December 2023, the Company issued a subordinated note to a service provider in principal amount of $2,000,000 in exchange for conversion of an account payable in the amount of $2,000,000. The maturity of the subordinated note is December 26, 2024 and carries an interest rate of 15% per annum and is to be paid in interest only installments for three months followed with a ballon payment in month four and then a combination of principal and interest payments for the remaining term. The note is secured by the assets of the Company and is junior to the security interest of the Company’s senior lender. As part of the note payable the Company agreed to purchase investor relation consulting services totaling $200,000 payable in quarterly installments beginning in January 2024.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">10.</p></td><td colspan="3" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024 the Company entered into a promissory note with Teamworx for $125,000 due January 31, 2024 with no interest. On February 1, 2024, the note was extended to February 29, 2024 with 12% with principal and interest due at maturity. On March 1, 204 the note was extended again to April 30, 2024 with principal and interest due at maturity. This note was further extended to May 6, 2024 under the same terms.</p></td></tr><tr style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td colspan="2" style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">11.</p></td><td colspan="2" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 1, 2024, the Company entered into a securities purchase agreement with an investor, pursuant to which the Company issued the investor a convertible note in principal amount of $50,000 in exchange for $50,000. The maturity of the convertible note is February 1, 2025 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance. The convertible note is being sold and issued without registration

under the Securities Act of 1933, as amended (the “Securities Act”), in reliance on the exemptions provided by Section 4(a)(2) of the Securities Act and Rule 506 of Regulation
D promulgated under the Securities Act as sales to an accredited investor, and in reliance on similar exemptions under applicable state laws.</p></td></tr><tr
style="height:15px"><td colspan="2"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2"><p style="FONT-SIZE: 10pt; FONT-
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style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 26, 2024, The Company executed a
securities purchase agreement (the “Purchase Agreement”) with certain institutional investors (the “Investors”). Pursuant to the terms and conditions of the Purchase
Agreement, the Investors agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of up to $2,375,000. The Purchase Agreement
contemplates funding of the investment across two tranches. At the first closing (the “Initial Closing”) an aggregate principal amount of $1,375,000 will be issued upon the
satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of $1,250,000, representing an original issue discount of 10%. On such date (the
“Initial Closing Date”), the Company will also issue the Investors 85,174 shares of Company common stock (the “Commitment Shares”). Subject to satisfying the conditions
discussed below, the Company has the right under the Purchase Agreement, but not the obligation, to require that the Investors purchase additional Notes at one additional
closing. Upon notice, the Company may require that the Investors purchase an additional aggregate principal amount of $1,100,000 of Notes, in exchange for aggregate gross
proceeds of $1,000,000, if, among other items, (i) the Registration Statement (as described below) is effective; and (ii) the Shareholder Approval (as described below) has been
obtained. The Notes will mature 12 months from their respective issuance date (the “Maturity Date”), unless earlier converted. Commencing on the six-month anniversary of
the issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per
month (the “Amortization Payments”). The Notes will be the Company’s unsecured obligations and equal in right of payment with all of our other indebtedness and other
indebtedness of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term;
provided that the interest rate of the Notes will automatically increase to 16% per annum (the “Default Rate”) upon the occurrence and continuance of an event of default.
Each holder of Notes may convert all, or any part, of the outstanding Notes, at any time at such holder’s option, into shares of the Company’s common stock at an initial
“Conversion Price” of $1.848 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar
transactions. With limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire
shares of common stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to
the same price as the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder
(together with certain related parties) would beneficially own in excess of 4.99%, or the “Maximum Percentage”, of shares of the Company’s common stock outstanding
immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all
or any portion of such holder’s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five
(5) consecutive trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.
</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td><p style="font-
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size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">March 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
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solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2024</p></td><td><p
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colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
2023</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="width:4%;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(2)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:justify;">Note bearing interest at 18% due October 1, 2026</p></td><td style="width:1%;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">25,325</p></td><td
style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-
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roman;margin:0px">(3)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Secured Promissory Note bearing
interest at 17.5% due February 28, 2026</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">1,753,761</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,988,793</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(4)</p></td><td><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due October 31, 2023</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
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</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-
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align:justify;">Convertible Note bearing interest at 12% due May 13, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">369,560</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
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align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">388,380</p></td><td><p style="font-size:10pt;font-
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align:right;">564,513</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">569,391</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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<td><p style="font-size:10pt;font-family:times new roman;margin:0px">(7)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 12%, due December 19, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:right;">79,813</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due December 28, 2024</p></td><td><p style="font-
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family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">114,781</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px">(1)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 12%, due June 1, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">527,603</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-

align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">473,743</p></td><td><p style="font-size:10pt;font-
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new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">2,074,795</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
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10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">2,000,000</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(21)</p></td><td style="vertical-
align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Promissory Note bearing interest at 12%, due May 3, 2024</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 127,425 </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(11)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 12%, due February 1, 2025</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 57,629 </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px">(12)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">Convertible Note bearing interest at 12%, due February 1, 2025</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;"> 5,763 </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(13)</p>
</td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at
16%, due February 26, 2025</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 404,225 </p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px">(13)</p></td><td style="vertical-align:top;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Convertible Note bearing interest at 16%, due February 26, 2025</p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;"> 1,280,047 </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-
align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">8,047,771</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">6,337,429</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less:
Unamortized debt discounts</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (104,167</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px">) </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> -</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Less: unamortized financing
costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">(359,569</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> (196,837</p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px">) </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> Total notes payable, net of financing costs</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">7,584,035</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;"> 6,140,592</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td>
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;">(6,388,603</p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;">(4,720,455</p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr
style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total Long-Term Debt</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-
BOTTOM: 3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,195,432</p></td><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM:
3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,420,137</p></td><td><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>2026-10-0125325275400.1752026-02-28175376119887930.122023-10-
310386090.122024-05-133695603883800.12October 31, 20245645135693910.122024-12-185724070.122024-12-1979813807220.122024-12-
1979813805090.121147810.122024-06-014737430.152024-12-26207479520000000.122024-05-0312742500.122025-02-015762900.120.162025-02-
264042250128004780477716337429104167035956919683775840356140592638886034720455119543214201374737434737430.1240071P60Y79119700000.1751500003000000
common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.31 or $1.57 for the share price of
conversion500000The maturity of the Convertible Promissory Note is October 31, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company
common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.58 or
$1.905000000.121.20common stock on the date of issuance which was $2.31 or $2.77 for the share price of conversion70000interest rate of 12% per annum and is initially
convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance which was $1.69 or
$2.03 for the share price of conversion0.121.692.030.15125000500005000000.12500050000.12237500013750001250000851741100000(i) the Registration Statement (as
described below) is effective; and (ii) the Shareholder Approval (as described below) has been obtained. The Notes will mature 12 months from their respective issuance date
(the “Maturity Date”), unless earlier converted. Commencing on the six-month anniversary of the issue date, the Company will be required to make monthly amortization
payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month (the “Amortization Payments”). The Notes will be the Company’s
unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness of any of our subsidiaries. The Notes were issued with an
original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that the interest rate of the Notes will automatically increase to
16% per annum (the “Default Rate”) upon the occurrence and continuance of an event of default. Each holder of Notes may convert all, or any part, of the outstanding Notes,
at any time at such holder’s option, into shares of the Company’s common stock at an initial “Conversion Price” of $1.848 per share<p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">7. RELATED PARTY TRANSACTIONS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">March
 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">December 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">2023</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
</tr><tr style="height:15px;background-color:#cceeff"><td style="width:4%;vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(2)</p>
</td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Promissory Note bearing interest at 18%, due
December 31, 2023</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-

size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="width:9%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="width:9%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">249,855</p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(1)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Promissory Note bearing interest at 12%, due December 31, 2023</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">225,797</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(1)</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Convertible Promissory Note bearing interest at 12%, due May 26, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">113,708</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">96,753</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(2)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Promissory Note bearing interest at 20%, due April 30, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">280,753</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">(1)</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Related Party Convertible Promissory Note bearing interest at 12%, due April 30, 2024</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:top;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(46,309 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(21,431 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Total notes payable, net of financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; 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MARGIN: 0px; text-align:justify;">1.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In October 2023 the Company entered into two separate new notes with a related party; (a) $200,000 Promissory Note with 12% interest per annum which shall be paid on the maturity date which is December 31, 2023. In conjunction with the issuance of the Promissory Note, the Company also issued the investor a five-year warrant (the “Warrant”) to purchase 14,000 shares of Company common stock with an exercise price of $2.16 per share, which was 120% of the closing price of the Company’s common stock on the date of issuance; (b) the Company issued the investor a convertible promissory note in principal amount of $94,685.91 The maturity of the Convertible Promissory Note is May 26, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate of $1.80 per share, which was the closing price of the Company’s common stock on the date of issuance. In conjunction with the Convertible Promissory Note, the Company also issued the investor 6,629 shares of Company common stock and a five-year warrant to purchase 6,629 shares of Company common stock with an exercise price of $2.15 per share, which was 120% of the closing price of the Company’s common stock on the date of issuance. In December 2023, the Company entered into an amendment with holder of an Amendment to Convertible Promissory Notes issued in October 2023 whereby the holder of the Note agreed that the Note would not be convertible into shares of Company Common Stock unless and until the Company’s shareholders approve such conversion per NASDAQ Listing Rule 5635(d). The Company and the Note holder also entered into amendments to the warrants to purchase common stock issued in connection with the issuance of the Note, pursuant to which the holder of the Warrants agreed that the Warrants would not become exercisable unless and until the Company’s shareholders approve the exercise of the Warrants pursuant to NASDAQ Listing Rule 5635(d). On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a convertible note in the principal amount of $200,000 in exchange for $200,000. The maturity of the convertible note is April 30, 2024 and carries an interest rate of 12% per annum and is initially convertible into Company common stock at a conversion rate equal to 120% of the closing price of the Company’s common stock on the date of issuance. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 30,000 shares of our common stock with an exercise price of $1.50. Accrued and unpaid interest as of March 31, 2024 was $5,976 and unamortized financing costs were $17,998.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">2.</p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In June 2023 the Company entered into a promissory note with an entity controlled by its Chief Executive Officer, a related party. The Note is for $250,000 with $50,000 paid to the Holder on issuance for net proceeds of $200,000 and matures on December 31, 2023. The Note carries an interest of 15% per annum as interest is payable monthly in arrears with principal due at maturity. There is no penalty for early payoff. If an event of default occurs, the Note along with any outstanding and accrued interest is convertible into the Company’s Common Stock at $7.45 at the sole discretion of the issuer. On April 8, 2024 with an effective date of January 1, 2024, the Company entered into a securities purchase agreement with a related party pursuant to which the Company issued the related party a promissory note in the principal amount of $260,000 in exchange for $260,000. The maturity of the promissory note is April 30, 2024 and carries an interest rate of 20% per annum. In conjunction with the April 8, 2024 Note, we issued the investor a five-year warrant to purchase 39,000 shares of our common stock with an exercise price of $1.50. The promissory note is subordinated to the Company’s senior lender. Accrued and unpaid interest as of March 31, 2024 was $6,474 and unamortized financing costs were $ $14,279.</p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">March 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">December 31,</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">2023</p></td><td><p

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MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Less: unamortized financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(46,309 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(21,431 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px">Total notes payable, net of financing costs</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">572,127</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">550,974</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Less current maturities</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(572,127 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(550,974 </p></td><td style="vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">)</p></td></tr><tr style="height:15px;background-color:#cceeff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Total Long-Term Debt</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 3px double;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>0.18December 31, 202302498550.12December 31, 202300.12May 26, 20241137080.20April 30, 202428075300.12April 30, 2024223975061843657240500463092143157212702000000.12140002.161.20946851.8066292.151.202000000.12300005976179982500000500002000000.157.452600000.2039
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">8. COMMON AND PREFERRED STOCK </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company is authorized to issue up to 100,000,000 shares of Company Common Stock, par value $0.0001 per shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the three months ended March 31, 2024 the Company issued 85,174 shares of common stock on the issuance of convertible debt and 86,747 shares of common stock related to stock based compensation.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Preferred Stock</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company is authorized to issue up to 40,000,000 shares of Company Series A Preferred Stock, par value $0.0001 per shares. The Preferred Stock have the rights, preferences, powers, privileges and restrictions, qualifications and limitations including but not limited to:</p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><table cellpadding="0" style="border-spacing:0;font-size:10pt;text-align:justify;width:100%"><tbody><tr style="height:15px"><td style="width:4%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="width:4%;vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The conversion price (“Conversion Price”) for the Preferred Stock is initially $10.00 per share; provided that the Conversion Price shall be reset to the lesser of $10.00 or 20% above the simple average of the volume weighted average price on the 20 trading days following 12 months after August 25, 2023; provided further that such Conversion Price shall be no greater than $10.00 and no less than $2.00 and subject to appropriate and customary adjustment.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The holders of Preferred Stock shall not be entitled to vote on any matters submitted to the stockholders of the Company.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">From and after the date of the issuance of any shares of Preferred Stock, dividends shall accrue at the rate per annum of 12% of the original issue price for each share of Preferred Stock, prior and in preference to any declaration or payment of any other dividend (subject to appropriate adjustments).</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td

style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Dividends shall accrue from day to day and shall be cumulative and shall be payable within fifteen (15) business days after the end of the Company’s second quarter, which is June 30, commencing with the quarter ending June 30, 2024 to each holder of Preferred Stock as of such date.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">From the Closing of the Business Combination until the second anniversary of the date of the original issuance of the Preferred Stock, the Company may, at its option, pay all or part of the accruing dividends on the Preferred Stock by issuing and delivering additional shares of Preferred Stock to the holders thereof.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company shall not declare, pay or set aside any dividends on shares of any other class or series of capital stock of the Company, unless the holders of the iCoreConnect Preferred Stock then outstanding shall first receive dividends due and owing on each outstanding share of iCoreConnect Preferred Stock.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In the event of any liquidation, dissolution or winding up of the Company, the holders of shares of Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Company available for distribution to its stockholders an amount per share equal to the greater of (i) one times the applicable original issue price, plus any accrued and unpaid dividends, and (ii) such amount as would have been payable had all shares of Preferred Stock been converted into the Company’s Common Stock pursuant to the following paragraph immediately prior to such liquidation, dissolution or winding up, before any payment shall be made to the holders of the Company’s Common Stock.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">After 24 months from the Closing of the Business Combination, in the event the closing share price of the Company’s Common Stock shall exceed 140% of the Conversion Price (as defined in the Merger Agreement) then in effect, then (i) each outstanding share of Preferred Stock shall automatically be converted into such number of shares of the Company’s Common Stock as is determined by dividing the original issue price by the Conversion Price in effect at the time of conversion and (ii) such shares may not be reissued by the Company, subject to adjustment. At the time of such conversion, the Company shall declare and pay all of the dividends that are accrued and unpaid as of the time of the conversion by either, at the option of the Company, (i) issuing additional Preferred Stock or (ii) paying cash.</p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td></tr><tr style="height:15px"><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p></td><td style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">•</p></td><td><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Immediately prior to any such optional conversion the Company shall pay all dividends on the Preferred Stock being converted that are accrued and unpaid as of such time by, either, at the option of the Company: (i) issuing additional Preferred Stock or (ii) paying cash.</p></td></tr></tbody></table><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the three months ended March 31, 2024 the Company issued 621,500 Series A Preferred stock in conjunction with asset acquisitions of FeatherPay, Verifi Dental Limited and Teamworx LLC.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock Options</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Certain employees and executives have been granted options or warrants that are compensatory in nature. A summary of option activity for the three months ended March 31, 2024 are presented below:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Options Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; 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MARGIN: 0px; text-align:center;">Aggregate </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" 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style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Balance Outstanding - January 1, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">776,328</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.75</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.27</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: 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Outstanding - March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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<td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.73</td><td style="PADDING-BOTTOM:
1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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7.7</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">575,235</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
3.72</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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roman;margin:0px">Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
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MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Grant </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Fair Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Nonvested - January 1, 2024</p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
395,072</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.768</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:1%;white-space: nowrap;"></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.27</td><td style="width:1%;white-space:
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px 0px 0px 11.25pt">Vested</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(193,979 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">3.72</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Forfeited</p></td><td style="width:1%;white-space:

nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Nonvested - March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">204,093</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">3.76</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">7.8</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Restricted Common Stock Compensation</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Board approved on January 3, 2023 134,049 shares of common stock related to the Chief Executive Officer for bonus related to 2022 service with a fair value of $356,000.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On March 13, 2023 the Company’s Board of Directors approved the grant of 5,027 shares of common stock to certain board members for services related to 2018 service.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In April 2023, the Company’s Board of Directors approved compensation for its Board Members and Committee Members for the year ended December 31, 2023. On an annual basis equivalent, Board Members are compensated $60,000, with additional compensation of $5,000 for being a Committee Member, an additional $5,000 for being a Chair of a Committee and $20,000 for being the Board Chair. Compensation is to be paid quarterly in arrears at the closing stock price of the last trading day of the quarter. The Company has recorded an expense of $105,000 and nil for the three months ended March 31, 2024 and 2023, respectively.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Common Stock Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company typically issues warrants to individual investors and institutions to purchase shares of the Company’s Common Stock in connection with public and private placement fundraising activities. Warrants may also be issued to individuals or companies in exchange for services provided for the Company. The warrants are typically exercisable six months after the issue date, expire in five years, and contain a cash exercise provision and registration rights.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">In May 2023, the Company entered into amendments with certain warrant holders whose warrants contained down round provisions and modified these warrants to remove such provisions from inception. As such the number and exercise of these warrants are set back to their original values as originally intended by the parties.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the three months ending March 31, 2023, the Company issued no Common Stock Warrants.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">During the three months ending March 31, 2024, the Company issued 69,000 Common Stock Warrants. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As part of the Merger, all outstanding warrants were converted on a cashless basis into shares of common stock. As of March 30, 2024, the number of shares issuable upon exercise of the Common Stock Warrants were nil shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common Stock Warrants Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px 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style="width:9%;vertical-align:bottom;text-align:right;">45,129</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.09</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">4.81</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">69,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Preferred Stock Warrants</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$2.00 Preferred Stock Warrants Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td 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<strong>Remaining</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Contractual</strong></p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Term in </strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;"><strong>Years</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;"><strong>Aggregate</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;"><strong>Intrinsic</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Value</strong>
</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px"><strong>Outstanding -
December 31, 2023</strong></p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-
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11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
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roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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size:10pt;font-family:times new roman;margin:0px 0px 0px 12pt">Expired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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solid;width:9%;vertical-align:bottom;text-align:right;">9.4</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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<td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td
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Outstanding</strong></p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px
solid;width:10%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Number of</strong></p>
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Warrants</strong></p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
<strong>Weighted</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Average</strong></p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Exercise </strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;"><strong>Price</strong></p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;width:11%;vertical-align:bottom;">
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Weighted</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;"><strong>Average</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;"><strong>Remaining</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
<strong>Contractual</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Term in </strong></p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Years</strong></p></td><td><p style="font-size:10pt;font-
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<strong>Aggregate</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Intrinsic</strong></p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Value</strong></p></td><td><p style="font-size:10pt;font-
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style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">1,000,000</p></td><td><p style="font-size:10pt;font-family:times new
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family:times new roman;margin:0px">$ </p></td><td style="width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;">15.00</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-
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</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-
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align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; 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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">15.00</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">9.4</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 1px solid;width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table> <p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="font-size:10pt;font-family:times new roman;margin:0px">Equity Line of Credit</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On September 12, 2023, the Company entered into a purchase agreement (the “Purchase Agreement”) with Arena Business Solutions Global SPC II, Ltd. on behalf of and for the account of Segregated Portfolio #8 – SPC #8 (“Arena”), pursuant to which Arena has committed to purchase up to $40 million (the “Commitment Amount”) of our common stock, at our direction from time to time, subject to the satisfaction of the conditions in the Purchase Agreement.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As consideration for Arena’s irrevocable commitment to purchase Common Stock upon the terms of and subject to satisfaction of the conditions set forth in the Purchase Agreement, upon execution of the Purchase Agreement, the Company agreed to issue a total of 291,259 shares of Common Stock equaling $600,000 (the “Commitment Fee Shares”) based on a price per share equal to the simple average daily VWAP of the Common Stock during the ten trading days immediately preceding the date on which the SEC declares the Registration Statement effective.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">This line was cancelled in February 2024 and the Company expensed deferred costs of $1,008,376 related to this transaction which were recorded as financing costs.
</p>1000000000.0001851748674740000000.000110.000.12621500<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%">
<tbody><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">
Options Outstanding</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; 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March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">575,235</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">
3.72</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7.7
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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roman;margin:0px">Nonvested Options</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Options</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Grant </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Date </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;">Fair Value</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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0px; text-align:center;">Weighted </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average
</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Years to </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:center;">Vest</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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395,072</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3.768</td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">8.0</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">3,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.27</td><td style="width:1%;white-space:
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family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">9.8</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px 0px 0px 11.25pt">Vested</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">(193,979 </td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">)</td><td style="width:1%;white-space: nowrap;"><p

style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">3.72</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">7.7</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Forfeited</p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">Nonvested - March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">
204,093</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">3.76</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody>
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solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number
of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
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roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Remaining</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
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Intrinsic</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td
style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
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December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">69,000</td><td style="width:1%;white-space:
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<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1.36</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">4.76</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td
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style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 12pt">Cancelled</p>
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solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">114,129</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">1.65</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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solid;width:9%;vertical-align:bottom;text-align:right;">4.68</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times

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roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
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Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
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times new roman; MARGIN: 0px; text-align:center;">Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Intrinsic</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value
</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
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December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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align:bottom;text-align:right;">425,800</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2.00</td><td
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
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roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
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solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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<td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:center;">Number of</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Warrants</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Contractual</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Intrinsic</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value
</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Outstanding -
December 31, 2023</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">10,122,313</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>

<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-
space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">11.50</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px
11.25pt">Granted</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-
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roman;margin:0px 0px 0px 11.25pt">Exercised</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-
size:10pt;font-family:times new roman;margin:0px 0px 0px 12pt">Expired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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style="font-size:10pt;font-family:times new roman;margin:0px">Outstanding - March 31, 2024</p></td><td style="width:1%;white-space: nowrap;"><p
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size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">10,122,313</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">11.50</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">9.4</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">-</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td></tr></tbody></table><table cellpadding="0" style="border-spacing:0;font-size:10pt;width:100%"><tbody><tr style="height:15px"><td
style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$15.00 Preferred Stock Warrants
Outstanding</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px
solid;width:10%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Number of</p>
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Warrants</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Average</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Exercise </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Price</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-BOTTOM: 1px solid;width:11%;vertical-align:bottom;">
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Weighted</p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:center;">Average</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:center;">Remaining</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Contractual</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Term in </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Years</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td colspan="2" style="BORDER-
BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
Aggregate</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Intrinsic</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Value</p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Outstanding - December 31, 2023</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p
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roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">$ </p></td><td style="width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:right;">15.00</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-
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</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-
align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Granted</p></td><td><p style="font-size:10pt;font-family:times new
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roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:9%;vertical-align:bottom;"><p
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</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-

align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px 0px 0px 11.25pt">Expired</p></td><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="BORDER-BOTTOM: 1px solid;width:1%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:8%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;">
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0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Outstanding - March 31, 2024</p>
</td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:right;">1,000,000</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 1px solid;width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:right;">15.00</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;"><p style="font-size:10pt;font-family:times new
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MARGIN: 0px; text-align:right;">9.4</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">$</p></td><td style="BORDER-BOTTOM: 1px solid;width:8%;vertical-align:bottom;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:right;">-</p></td><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody>
</table>451292.09P4Y9M21D0690001.36P4Y9M3D001141291.65P4Y8M4D04258002.00P9Y8M12D0004258002.00P9Y4M24D1012231311.50P9Y8M12D0001012231311.50P9Y
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">9. COMMITMENTS AND CONTINGENCIES</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:justify;">(A) LEASE COMMITMENTS</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On September 22, 2021, the Company signed a six year
and one month lease agreement for approximately 7,650 square feet for its new headquarters commencing on January 1, 2022, located in Ocoee, Florida. The lease provides
for a five-year renewal term at the option of the Company. In April 2023, the Company entered into a lease agreement with its existing landlord of its Florida location for a
lease of an additional 2,295 square feet of space beginning at the earlier of June 1, 2023 or completion of build out for a five year term. </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">As
of March 31, 2024, undiscounted future lease obligations for the office spaces are as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px;
text-align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td
colspan="15" style="vertical-align:top;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Lease
Commitments</p></td></tr><tr style="height:15px"><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Less than 1 year</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">1-3 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">3-5 years</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="width:1%;vertical-
align:bottom;white-space: nowrap;">$</td><td style="width:15%;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:right;">361,424</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:15%;vertical-align:bottom;text-align:right;">1,019,651</td><td style="width:1%;white-space: nowrap;"><p style="font-
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align:right;">41,386</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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nowrap;">$</td><td class="ffcell" style="width:15%;vertical-align:bottom;text-align:right;">1,422,461</td><td style="width:1%;white-space: nowrap;"><p style="font-
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0px; text-align:justify;">Lease costs for the three months ended March 31, 2024 were $86,178 and cash paid for amounts included in the measurement of lease liabilities for
the three months ended March 31, 2024 were $85,146. As of March 31, 2024, the following represents the difference between the remaining undiscounted lease commitments
under non-cancelable leases and the lease liabilities:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table
cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px;background-color:#cceeff"><td
style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Undiscounted minimum lease commitments</p></td><td
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nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,422,461</td><td style="width:1%;white-space: nowrap;"><p style="font-
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size:10pt;font-family:times new roman;margin:0px">Present value adjustment using incremental borrowing rate</p></td><td style="width:1%;white-space: nowrap;"><p
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size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">
(295,742 </td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">)</td></tr><tr style="height:15px;background-color:#cceeff"><td
style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Lease liabilities</p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,126,719</td><td style="PADDING-BOTTOM:
3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">(B) LITIGATION</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On February 21, 2023, the Company
received a notice under section 21 of Indian Arbitration and Conciliation Act, 1996 related to a dispute pursuant to a contract between the Company and a service provider,
pursuant to which the service provider has asserted the Company has violated the terms of the contract and has claimed damages of approximately $635,000. The Company is
evaluating the claims asserted against it and intends to defend itself vigorously in these proceedings; however, there can be no assurances that it will be successful in its
efforts. The outcome of this matter is not expected to have a material effect on these financial statements.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">(C)
COMPENSATION</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On March 29, 2024, the Compensation Committee approved a management incentive plan pursuant to which it
agreed to issue ten-year options with an immediate vest to purchase shares of Company common stock at an exercise price of $3.10 per share, subject to the approval of the
Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President - options to purchase
1,817,742 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer - options to purchase 482,259 shares of Company common stock; (iii) David Fidanza,
Chief Information Officer - options to purchase 352,420 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer - options to purchase
352,420 shares of Company common stock; (v) Jeffery Stellinga, Vice President - options to purchase 352,420 shares of Company common stock. </p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">On March 29, 2024, the Compensation Committee awarded a cash and option bonus related to 2023 performance. The options are subject to subject to the
approval of the Plan Amendment at the Annual Meeting, to the following officers, among other employees, (i) Robert McDermott, Chief Executive Officer and President -
options to purchase 570,754 shares of Company common stock; (ii) Archit Shah, Chief Financial Officer - options to purchase 158,220 shares of Company common stock; (iii)
David Fidanza, Chief Operating Officer - options to purchase 152,055 shares of Company common stock; (iv) Muralidar Chakravarthi, Chief Technology Officer - options to
purchase 154,110 shares of Company common stock; (v) Jeffery Stellinga, Vice President - options to purchase 34,247 shares of Company common stock and (vi) Carly
Garrison, Director of Sales - options to purchase 114,384 shares of Company common stock. In addition the cash awards are subject to the Company successfully raising in
excess over $5,000,000 in equity during 2024 to the following officers, amount other employees;(i) Robert McDermott, Chief Executive Officer and President - $125,250; (ii)
Archit Shah, Chief Financial Officer - $39,000; (iii) David Fidanza, Chief Operating Officer - $36,750 (iv) Muralidar Chakravarthi, Chief Technology Officer - $37,500; and (v)
Carly Garrison, Director of Sales - $21,750.</p>Company signed a six year and one month lease agreement for approximately 7,650 square feet for its new headquarters
commencing on January 1, 2022, located in Ocoee, Florida. The lease provides for a five-year renewal term at the option of the Company. In April 2023, the Company entered
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Lease Commitments</p></td></tr><tr style="height:15px"><td colspan="2" style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p
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style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Total</p></td><td style="PADDING-BOTTOM: 1px;white-
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adjustment using incremental borrowing rate</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
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(iv) Muralidar Chakravarthi, Chief Technology Officer – options to purchase 154,110 shares of Company common stock; (v) Jeffery Stellinga, Vice President – options to
purchase 34,247 shares of Company common stock and (vi) Carly Garrison, Director of Sales – options to purchase 114,384 shares of Company common stock. In addition the
cash awards are subject to the Company successfully raising in excess over $5,000,000 in equity during 2024 to the following officers, amount other employees;(i) Robert
McDermott, Chief Executive Officer and President – $125,250; (ii) Archit Shah, Chief Financial Officer – $39,000; (iii) David Fidanza, Chief Operating Officer – $36,750 (iv)
Muralidar Chakravarthi, Chief Technology Officer – $37,500; and (v) Carly Garrison, Director of Sales – $21,750<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;">10. CONCENTRATION OF CREDIT RISK</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Financial instruments that potentially subject
the Company to concentrations of credit risk consist of cash and trade accounts receivables. The Company places its cash with high-credit-quality financial institutions. At
times, such cash may be in excess of the Federal Deposit Insurance Corporation (“FDIC”) insurance coverage limit of $250,000 per depositor. As a result, there could be a
concentration of credit risk related to amounts on deposit in excess of FDIC insurance coverage. The Company has not experienced any losses due to these excess deposits and
believes the risk is not significant. With respect to trade receivables, management routinely assesses the financial strength of its customers and, as a consequence, believes
that the receivable credit risk exposure is limited.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has historically provided financial terms to customers in accordance with what
management views as industry norms. Access to the Company’s software products usually requires immediate payment but can extend several months under certain
circumstances. Management periodically and regularly reviews customer account activity in order to assess the adequacy of allowances for doubtful accounts, considering
such factors as economic conditions and each customer’s payment history and creditworthiness. If the financial condition of our customers were to deteriorate, or if they were
otherwise unable to make payments in accordance with management’s expectations, we might have to increase our allowance for doubtful accounts, modify their financial
terms and/or pursue alternative collection methods.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company has no significant customers (greater than 10% of total revenue)
in its three-month 2024 revenue. The Company has accounts receivable concentration with three customers in 2024 representing 31% of total accounts receivables
outstanding as of March 31, 2024, and one customer that represented 31% of accounts receivable outstanding as of December 31, 2023. </p>2500000.100.310.31<p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">11. SEGMENT INFORMATION</p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">The Company views its operations and manages its business as one operating segment which is the business of providing subscription-based software as a
service (SaaS) and Managed IT (MSP/MSaaS) services and related non-recurring professional IT and other services. The Company aggregates is operating segments based on
similar economic and operating characteristics of its operations. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p>
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The Company’s SaaS and Managed IT offerings are sold under monthly
recurring revenue contracts are included in the Subscription software and services segment. Professional services and other revenue segment consists of non-recurring
revenue, including the periodic sale and installation of IT related hardware and custom IT projects. Professional services and other revenue is recognized when services are
performed.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new
roman; MARGIN: 0px; text-align:justify;">Revenue types were as follows:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;width:100%"><tbody><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="14" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">For the Three Months Ended March 31</p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM:
1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">%
</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
2023</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM:
1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">%
</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">%
Change</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr>
<tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Revenue:</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px;text-indent:11.25pt">Subscription software and services</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">2,595,050</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">95</td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
align:right;">1,703,815</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">93</td><td
style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:9%;vertical-align:bottom;text-align:right;">52</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr><tr
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:11.25pt">Professional services and other</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
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solid;width:9%;vertical-align:bottom;text-align:right;">128,313</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space:
nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM:
1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">136,556</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">7</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space:
nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td style="BORDER-
BOTTOM: 1px solid;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(6)</p></td><td style="PADDING-BOTTOM:
1px;width:1%;vertical-align:bottom;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">%</p></td></tr><tr
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<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total revenue</p></td><td style="width:1%;white-space:
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nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">2,723,363</td><td style="PADDING-BOTTOM:
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size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">100</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">1,840,371</td><td style="PADDING-BOTTOM:
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align:right;">100</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">48</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr></tbody></table><table cellpadding="0"
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roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="14" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:center;"><strong>For the Three Months Ended March 31</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="width:9%;"></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>2024</strong></p></td><td style="PADDING-BOTTOM: 1px;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>%</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>2023</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>%</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>% Change</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"><strong>Revenue:</strong></p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" colspan="2" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-
color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px;text-indent:11.25pt">Subscription software and services</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-
align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">2,595,050</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">95</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,703,815</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;vertical-align:bottom;text-align:right;">93</td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">52</td><td style="width:1%;vertical-
align:bottom;white-space: nowrap;">%</td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
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size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px;text-indent:11.25pt">Professional services and other</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">128,313</td><td style="PADDING-
BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">5</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">136,556</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">7</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td></td><td style="BORDER-BOTTOM: 1px solid;">
<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:right;">(6)</p></td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-
align:bottom;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">%</p></td></tr><tr style="height:15px;background-color:#ffffff">
<td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Total revenue</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-
align:bottom;text-align:right;">2,723,363</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">100</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-
space: nowrap;">%</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-
BOTTOM: 1px solid;width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-
align:right;">1,840,371</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">100</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">48</td><td style="PADDING-BOTTOM: 1px;width:1%;vertical-align:bottom;white-space: nowrap;">%</td></tr>
</tbody></table>25950500.9517038150.930.521283130.051365560.07-0.0627233631184037110.48<p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:justify;"><strong>12. BUSINESS COMBINATIONS</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="font-size:10pt;font-family:times new roman;margin:0px">The Company accounts for business combinations under the acquisition method of
accounting, in accordance with Accounting Standards Codification (“ASC”) Topic 805, <em>Business Combinations</em>, which requires assets acquired and liabilities
assumed to be recognized at their fair values on the acquisition date. Any excess of the fair value of purchase consideration over the fair value of the assets acquired less
liabilities assumed is recorded as goodwill. The fair values of the assets acquired and liabilities assumed are determined based upon the valuation of the acquired business
and involves management making significant estimates and assumptions.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"><strong>Ally Commerce, Inc dba FeatherPay
(“FeatherPay”)</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-
FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024, the Company entered into an Asset Purchase Agreement (the “Agreement”) with Ally
Commerce, Inc. dba FeatherPay (the “Seller”). The Seller was engaged in the business of healthcare billing and payment processing. Pursuant to the Agreement, the Company
purchased the assets of the Seller utilized in the Seller’s business. As consideration for the acquired assets: (i) the Company paid to FeatherPay $500,000 in cash, and (ii) the
Company agreed to issue to FeatherPay’s stockholders an aggregate of $4,800,000 worth of shares (the “Stock Consideration”) of Company’s Series A Preferred Stock, par
value $0.0001 at $10.00 per share totaling 480,000 shares. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"><strong>Teamworx LLC (“Teamworx”)</strong></p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">On January 1, 2024, the Company entered into an Asset Purchase Agreement with Teamworx LLC (“Teamworx”). Teamworx was engaged in the business of
healthcare billing and payment processing.  Pursuant to the Agreement, the Company purchased the assets of the Seller utilized in the Seller’s business. As consideration for
the acquired assets: (i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred
Stock at $10.00 per share totaling 57,500 shares. </p><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY:
times new roman; MARGIN: 0px; text-align:justify;"><strong>Verifi Dental Limited (“Verifi”)</strong></p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On January 1, 2024, the Company
entered into an Asset Purchase Agreement with Verifi Dental, Limited (the “Seller”). The Seller was engaged in the business of healthcare billing and payment processing. As
consideration for the acquired assets: (i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company
Series A Preferred Stock at $10.00 per share totaling 84,000 shares.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">Certain fair values of acquired assets and assumed
liabilities may be estimated at the acquisition date pending confirmation or completion of the valuation process. Where provisional values are used in accounting for a
business combination, they may be adjusted retrospectively in subsequent periods within the measurement period when it reflects new information obtained about facts and
circumstances that were in existence at the acquisition date. The measurement period cannot exceed one year from the acquisition date.</p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">The following table summarizes the consideration paid and the fair value of the assets acquired and
liabilities assumed as of the dates detailed in the table:</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><table
cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times
new roman; MARGIN: 0px; text-align:center;"><strong>FeatherPay</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell"
colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">
<strong>Verifi Dental</strong></p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-
align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>Teamworx</strong></p></td><td style="white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="BORDER-BOTTOM: 1px
solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px"><strong>Consideration Paid:</strong></p></td><td style="white-space:
nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;"><strong>January 1,
2024</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px
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2024</strong></p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr
style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Cash</p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">500,000</td><td style="width:1%;white-space: nowrap;"><p style="font-
size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-
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align:right;">370,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space:
nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-
family:times new roman;margin:0px">Note payable</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell"
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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">125,000</td><td
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color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Common stock</p></td><td style="width:1%;white-space:
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style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Series A preferred stock</p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px
solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px
solid;width:9%;vertical-align:bottom;text-align:right;">4,800,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
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style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">840,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p
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roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,300,000</td><td
style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-
align:right;">1,210,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p>
</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px
double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px
double;width:9%;vertical-align:bottom;text-align:right;">700,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
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roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">Fair values of identifiable assets acquired and liabilities assumed:</p></td><td style="width:1%;white-space: nowrap;"><p
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roman;margin:0px">Assets acquired:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
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roman;margin:0px">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-
align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">871</td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new
roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,752</td><td style="width:1%;white-space: nowrap;"><p
style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p
style="font-size:10pt;font-family:times new roman;margin:0px">Accounts receivable</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-
family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td>
<td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">959</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times
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align:bottom;text-align:right;">54,259</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td
style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p
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style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer
relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-
space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-
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style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff">
<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Acquired technology</p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new

roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">5,299,041</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">1,154,870</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">678,548</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Deferred revenue</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Total assets acquired</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:right;">5,300,000</td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px 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style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr></tbody></table>(i) the Company paid to FeatherPay $500,000 in cash, and (ii) the Company agreed to issue to FeatherPay's stockholders an aggregate of $4,800,000 worth of shares (the "Stock Consideration") of Company's Series A Preferred Stock, par value $0.0001 at $10.00 per share totaling 480,000 shares(i) the Company paid to Seller $125,000 in cash, and (ii) the Company agreed to issue to Seller $575,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 57,500 shares(i) the Company paid to Seller $360,000 in cash, and (ii) the Company agreed to issue to Seller $840,000 worth of shares of Company Series A Preferred Stock at $10.00 per share totaling 84,000 shares<table cellpadding="0" style="border-spacing:0;text-align:left;font:10pt times new roman;margin-left:auto;margin-right:auto;width:85%"><tbody><tr style="height:15px"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">FeatherPay</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Verifi Dental</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">Teamworx</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px"><td style="BORDER-BOTTOM: 1px solid;vertical-align:bottom;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Consideration Paid:</p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="hdcell" colspan="2" style="BORDER-BOTTOM: 1px solid;width:9%;vertical-align:bottom;text-align:center;"><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:center;">January 1, 2024</p></td><td style="PADDING-BOTTOM: 1px;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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roman;margin:0px">Cash</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">500,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">370,000</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;vertical-align:bottom;white-space: nowrap;">$</td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Note payable</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td 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<td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">5,300,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">1,210,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="BORDER-BOTTOM: 3px double;width:9%;vertical-align:bottom;text-align:right;">700,000</td><td style="PADDING-BOTTOM: 3px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new 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style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Fair values of identifiable assets acquired and liabilities assumed:</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new 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</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">871</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px">$</p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">12,752</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#ffffff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Accounts receivable</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">959</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">54,259</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td></tr><tr style="height:15px;background-color:#cceeff"><td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Customer relationships</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;vertical-align:bottom;text-align:right;">-</td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: 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revenue</p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 1px solid;width:1%;white-space: nowrap;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td class="ffcell" style="BORDER-BOTTOM: 1px solid;width:9%;"><p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="PADDING-BOTTOM: 1px;width:1%;white-space: 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<td style="vertical-align:top;"><p style="font-size:10pt;font-family:times new roman;margin:0px">Net assets acquired</p></td><td style="width:1%;white-space: nowrap;">
<p style="font-size:10pt;font-family:times new roman;margin:0px"> </p></td><td style="BORDER-BOTTOM: 3px double;width:1%;vertical-align:bottom;white-space:
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</table>5000003700000000000480000084000057500070000008711275295954259052990411154870678548870053000001210000700000530000012100007000000<p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">13. SUBSEQUENT EVENTS</p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On
April 2, 2024 the Company entered into a promissory note in the principal amount of $200,000 with an existing investor. The maturity of the promissory note is June 30, 2024
and carries an interest rate of 16% per annum with interest and principal due at maturity. The note is subordinate to the Company’s senior lenders.</p><p style="FONT-SIZE:
10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-
align:justify;">On April 29, 2024 the Company entered into a promissory note in the principal amount of $250,000 with an existing related party investor. The maturity of the
promissory note is May 31, 2024 and carries an interest rate of 12% per annum. The note is subordinate to the Company’s senior lenders.</p><p style="FONT-SIZE: 10pt;
FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On
May 8, 2024, The Company executed a securities purchase agreement (the “Purchase Agreement”) with an institutional investor (the “Investor”). Pursuant to the terms and
conditions of the Purchase Agreement, the Investor agreed to purchase from the Company unsecured convertible notes in the aggregate principal amount of $304,700. At
closing an aggregate principal amount of $304,700 will be issued upon the satisfaction of certain customary closing conditions in exchange for aggregate gross proceeds of
$277,000, representing an original issue discount of 10%. On such date, the Company will also issue the Investors 17,034 shares of Company common stock (the “Commitment
Shares”). The Note will mature 12 months from its respective issuance date (the “Maturity Date”), unless earlier converted. Commencing on the six-month anniversary of the
issue date, the Company will be required to make monthly amortization payments pursuant to the Note of approximately 1/6th of the principal amount of the Note per month
(the “Amortization Payments”). The Note will be the Company’s unsecured obligations and equal in right of payment with all of our other indebtedness and other indebtedness
of any of our subsidiaries. The Notes were issued with an original issue discount of 10.0% per annum, and will not accrue additional interest during the term; provided that
the interest rate of the Notes will automatically increase to 16% per annum (the “Default Rate”) upon the occurrence and continuance of an event of default. Each holder of
Note may convert all, or any part, of the outstanding Note, at any time at such holder’s option, into shares of the Company’s common stock at an initial “Conversion Price” of
$1,416 per share, which is subject to proportional adjustment upon the occurrence of any stock split, stock dividend, stock combination and/or similar transactions. With
limited exceptions, if the Company at any time while a Note is outstanding, issues any common stock or securities entitling any person or entity to acquire shares of common
stock (upon conversion, exercise or otherwise), at an effective price per share less than the Conversion Price then the Conversion Price shall be reduced to the same price as
the new investment. A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the holder (together with
certain related parties) would beneficially own in excess of 4.99%, or the “Maximum Percentage”, of shares of the Company’s common stock outstanding immediately after
giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all or any portion of
such holder’s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five (5) consecutive
trading days immediately prior to such conversion. The Company received a waiver for untimely filing of its regulatory reporting requirements from the lender.</p><p
style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN:
0px; text-align:justify;">On May 13, 2024 with an effective date of May 1, 2024, the Company entered into a Note Amendment with a related party for the extension of a
Promissory Note in the original amount of $260,000 with an original maturity date of April 30, 2024 to be extended to July 31, 2024. In consideration for the extension the
Company will issue the holder 36,648 restricted shares of common stock at maturity. The inducement shares are subject to the Company’s ability to issue such shares in
compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Company’s shareholders of certain proposals to be considered at the Company’s 2024
Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in compliance with Nasdaq Listing Rule 5635(d), the
Company’s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such Inducement Shares. The promissory note is
subordinated to the Company’s senior lender. </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;"> </p><p style="FONT-
SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On May 13, 2024 with an effective date of May 1, 2024, the Company entered into a Note
Amendment with a related party for the extension of a Convertible Promissory Note in the original amount of $200,000 with an original maturity date of April 30, 2024 to be
extended to July 31, 2024. In consideration for the extension the Company will issue the holder 28,625 restricted shares of common stock at maturity. The inducement shares
are subject to the Company’s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Company’s shareholders of
certain proposals to be considered at the Company’s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in
compliance with Nasdaq Listing Rule 5635(d), the Company’s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such
Inducement Shares. The convertible promissory note is subordinated to the Company’s senior lender.</p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman;
MARGIN: 0px; text-align:justify;"> </p><p style="FONT-SIZE: 10pt; FONT-FAMILY: times new roman; MARGIN: 0px; text-align:justify;">On May 13, 2024, the Company
entered into a Note Amendment with an extension of a Convertible Promissory Note in the original amount of $350,000 with an original maturity date of May 13, 2024 to be
extended to July 31, 2024. In consideration for the extension the Company will issue the holder 51,539 restricted shares of common stock at maturity. The inducement shares
are subject to the Company’s ability to issue such shares in compliance with Nasdaq Listing Rule 5635(d) which will require the approval by the Company’s shareholders of
certain proposals to be considered at the Company’s 2024 Annual Meeting to be held on May 31, 2024. To the extent the Company is unable to issue the Inducement Shares in
compliance with Nasdaq Listing Rule 5635(d), the Company’s obligation to issue the Inducement Shares shall be tolled until such time as the Company is able to issue such
Inducement Shares. The convertible promissory note is subordinated to the Company’s senior lender.</p>2000002024-06-300.162500002024-05-
310.12304700304700277000.10170341416A holder shall not have the right to convert any portion of a Note to the extent that, after giving effect to such conversion, the
holder (together with certain related parties) would beneficially own in excess of 4.99%, or the “Maximum Percentage”, of shares of the Company’s common stock outstanding
immediately after giving effect to such conversion. If the Company fails to make any Amortization Payments when due, then each holder may alternatively elect to convert all
or any portion of such holder’s Notes at a conversion price equal to the lesser of (i) the Conversion Price, and (ii) 90% of the lowest VWAP of the common stock during the five
(5) consecutive trading days immediately prior to such conversion2600002024-04-302024-07-31366482000002024-04-302024-07-31286253500002024-05-132024-07-3151539

N)"Y2T6-A]E(V_R\7CBH-@<"T'P2=L)%W_%T@!8 M>63>:B(416/S1WN:7_Y:'8,N:=1K" P[!^H"S-1CS&T]$9*BW:),M>HRM!2 M^S&]#*9NS)?W@&J'CUO&RJ/S>!*P-EFU8,C?
28F0$JEO0F5;W>4VN5

1V!5=@=Y>R.M.S^L56$J;2T]R'TC0,GA1Z64[&%;=O!SD&FTMK0EJZ. MP"IT8:NHKZP3"2OR^*KYM-*CM0V[#.UMQKVN]%99*E6AN&U8T7)8-2=^/7!K MPO#)A'6DMT]871!F?
V#EEX&7#R^5-0]VH=Z$MMNP*[0]846EC-]5*I]<3NK5 MM(ZWX\KY^$-X7>FL4E<4XKC#2EQ;H^H5M2:O?[19K4/F.E)89:XH[G&'U3V\ M;
+6P%M'57G&V^!MWCZB#FZKC*K]N?>FLLE4T#;C[KD&? MX[3Z6G.HMQY;C>V(UY4A56*+3@+K6XFNVC&[FM9\ZHW>MU9NWEK9C4U:5X:E M_)]E,60$;)6,
<[FD:AN+=$*7/\U'QI?)H/3@^4R-DI/Q9@&3SJ%O")-E#48JEH]WT1M!-,NQ\I$+0*+E< UD 4POD^R6E8G^C%.0#]NG_4$L# M!!0 (-"+RUCR%:X]#P0 !D4 9 >&PO=V]R:W-
H965T]GEFYMEA&&:\)_2%K0$X>HVCA$V,->>;:]-D M_AIBS#ID XFXLR0TQER>W9< M>+/$/;LY!C)4)X)>9$GGX.)84F/(*?2PHL?G8PARB23,*/ M?S-2([_T \>8=I!7?L*.9;3*W-(#_?
S^'= M$KA7'^YHHNGFN]=5?+T*OB>5UA"@FQU0\9BBVU>@?L@ /=#0!T26Z E3BA/. MKM O\K=T%V:I%5=9D95B-[4[SG!L[DZ5N5PTZ%B]XB+OWF4 MO?:B/-
PKC3.UTS_QSCH+,ETQ*O@_<,Z"U+HK*_4UVV ?)H8HQ0SH#HSI]]_9 M ^MGS9;WK^OI6"R;*T+Q'T"LU@%29)Q4.:4@]. M2[&E_LX*E=:%IFJU1%90:Y2K-;JIUK&(KZI?
55JRIBDWJB>VUY+1@CZV=6S1 MK*;Y1$[SJ;KBZXF;JI6Q?5NNMLP6]3II:>W_I2O2FVFLGGW1?-C]<^%:LE@4 MSCD*Y[0G'+QN0EHAG-9,8^&XP%8T>0Q$L!:75&8H
:#J'2D\XV:C)S#/AG,3J< TX "H7B/M+ M0OCA1!K(IX'3_P!02P,$% @ T(O+6-4]-P4 %P D2T! !D !X;"]W M;W)K&ULK=UY;]M(F@;PKU+P]BZZ 4_,FU(V,>"8 M]S')Q.D>+!;
[!RV5+*)E4B$I.QGLA]\B19DJD2J1O<^@I]N66;^BCK=XZ&'Q MPVM>_%FN*:W(C^=-5GZ\6E?5]OW-3;E8T^>D?)=O:<;^LLJ+YZ1BOQ9/-^6V MH,FR:?
2\N5$DR;AY3M+LZO9#\]B7XO9#OJLV:4:_%*3_UG_XB_7DGU&M$-750UD;#_O-![NMG4$EN/[RUZ M]=9GW?#XYX/N-$^>/9G'I*3W^>:?Z;):?[R:79$E726[3?4U?_5H^X3TVEOD
MF[+Y-WEMEY6NR&)75OESVYBMP7.:[?^;_&A?B*,&LG:F@=(V4,8V4-L&ZFD# M_4P#K6V@G30X^QSTMH$^M@>C;6",?0YFV\ >;5/S35
MT+1GG]\TJPOWH2K87U/6KKI]^/;Y/O0^1Y;]]8'8__C=__9?Y%>+5DFZ*W#3<6ZK1O?+-HNK'T7RIDN9!+G6;4NB9TMZ7*@ MO2-NKUYJ[UWH7Q$ -
^SU>GO1E,.+]DD1B@]T^X[(RC51)$4=6*'[_U]S2]S\ M;EN\(ZITMKDM;AXD&6LN-\V5H7=#W#Q.BK?FVD!S=WSSH97WQ,TMNA V]\=\>[S MYV>VY7VH\L6?Y)_U2)%5Y_R8;T
MGT.5A<0L)&8C,0>)N4C,VV-&@]5[A2^WFBXK\P\W+\=EV%]*5F5]QB\5(%EVEN5:L(J_4K+JD@7%5VVE;IQ1?88(K$(B<4@C*MKXZVN#6%=WRV7:;T=339OE4RJG#Q2DI;E;O!8
M]9-0G%K62,Q"8C82Y]V8]S>OR"Z]?I>R5A_O M6IY(S$)B-A)SD)B+Q#PDYN^QV?'!\SM9/REA9(\A$HN06 S"N!*>OY7P?/QI
MWX=UPGH@R:Y:YT7ZK^$]7J$WM:B1F(7$;"3FS/N[GU+[OY.]WM%+>J.7]$,D2^/!$2BT$85TVRU'W_*HVNIVNR30KRDFQV@UM'L32UDJ":!=5LJ.:T
MFLEM.]@G5#XII9'+>2.7\T=/<(J]R56%U"RH9D,UI]6X3ZMJ&J8T/RTJ9+?>0+>JJ>O*:;?^ MP(*]@D.N60C5(J@6HS2^*+OHC3PA>W.Y(J$)'*AF034;JCGR0(I%4C1)G<].
M2Q(:L1GL5S)FFFF>UF1_24,RV3^G7P9"5S"$:A%4BU$:7YE=W$86YVW.?=4_M6)?0K U4LZ":#=45/.A M6@#50J@60;48I?%%VZ5T9'%,YVS\
[OR95FA*!ZI94,V&:@Y4'ZIOYP\>'8)FNN!:A%4BU$:7[Y=MD<6AWO>RO=+'1NX)A8M%T6Z/1=@%VN3 M:Q<:\H%J-
E1SH)H+U3RHYE_XO'U;T^8JB23[V9Y4(8L\>Z%%E3YN*%G2QXJD M&?L8+NCS(RV::\E(4I%DGVNIMS*_*._4.:G6M*"//TFR6M67*6=/]2-DF;]F MI,AWV9(MG[^DS270[!]#GU_K,
[U+DKZFU9JA59$^/;%N]GBU9CVE)=GDK^PQ M]EM&?I'>J1)9Y06IUYA^WZ456_&LK(K=,\VJ]CF\(W+=;,2A^?'ZHH4 M=)72_8L\+JK'C:/P/YVIQKUZ:D$;9(0JST)5U2MLYLS_?
X[-,ZWRQI42.K MS=&33+-%0>N:92]4LY6MS7)_HFJ?D&6]TO2%]H+I%^[3)'B3))F?4_B7(M.$XUC&M5E;O7J7Y^2?W.,)A);*G#2C6O"7NX2C9U__*U)+.G-#]JV[QM&7TE M]
$JV8#.UC0T" 95+.@F@W5G%8[+NB9 M+IO::3TC._4&.I75N3)7]=."1G8;0+40JD50+49I_0876Q-&1];(Y^;@S'R MWW&S0_P_0\4KYJ86+U2SH)H-U1RHYD(U#ZKY4"V :B%4BZ!:C-
+X@:!+WBGB MY-W1V9AZX[T__!P< :!I.ZAF034;JCE0S85JWH7/1GTFQ<\6-*OGD")?-NQ(M?ITL]P?T:96RH_(NH'DX<;'-_9@79Z9[&!=:DYSK<2 M:+)\K1G*P7AJ#^Y?
DG33G!G89A4^-*DO7LYE,7NN1 MI/O,U#-*DD52KC>T+.N)(=.2#5E53N3Y[%HU9^,_5#[TZ010+81J$52+41H_ MG'0)2T6JN5#-4_H!7.6TO*&93Z@60K4(JL4HC2_O+O.IB#.?
MHV@E+?'J M32Y>:'X/JKE0S8-J/E0+H%H(U2*H%J,T_CY 7190%6K:E%"]4/ T=T\1TTI^)?&@;/G MV,1]3AX&L#?_5'O'&:JLF(9\.@Y@;^R)O;,G]M:>T,0;5 N@6@C5(J@6HS1^
M'.@2;ZHP=W-[OT[IBM@_Z&+77";Q>;5*%[00'QP@@T'W4,V":C94C^-3GNW*ZW;! MP6$"FJ"#:A94LZ&:]5J>5#- M5P?N3VO.-5,ZF9,H@'8;0K4(JL4HC2_S+C>GBG-
S@*OGQ3U,+GOH?'M0S89J M#E1SH9IWX5.C&K-K]O_Q5_+YK4JR1.NGH<^G0"JA5 M@FHQ2N.'DR[.IUZ8 M[H\6*7N#
[\B7D[N'"8\AH//[034+JME0S8%J+E3SH)H/U0*H%D*U"*K%*(T; M#;0N'ZB)\X&G@\"HFW.*S:FC 52SH)H-U9Q6&W%S3FB_WNA^?6B_50+H5H$
MU6*4QE=Q%QC4_M(M=K=4<"I 3$XN8FAJ$*K94,UIM8MWK(;VZHWLU8?V&D"U M$*I%4"U&:7P!=TD_[5+2[VV6[2_G)KD0$Y,+%IK;@VHV5'-:C;]IT&FQ0D-[
M(WKTH3T&4"V$:A%4BU$:7ZA=%$\31_'N%HNB_E+=SRK&5Z1(JN%BA:;KH)H% MU6RHYK2:+'$;.EDYK5=HN&Y%93\+V*AP;6H%H(MU2*H%J,TON*
[6)MV87:XPY>3_)VGSE_/)O8FUS@TWP;5;*CF0#47JGE:?Y8X MV=24?HU#DVM0+81J$52+41I?XUUR31,GUPZ3/@I.=D&#:E#-@FHV5'.@F@O5 M/*T?+>L=8D.G=H-
J(52+H%J,TOAZ[B)JFCALA+B%I+B+R14/S:A!-1NJ.5#- MA6J>UK]SK"(K,ZU7]M H&50+H5H$U6*4QI=]%R73+D3)WBXSJZ\U%T]2(Z8F MESI<@TR?<;7;Z&3JQ/G5<
M@&H65+.AF@/57*CFZ?V\F3*;2?/9Z0VF!Q;4387M()Q>;)=OQ"J15 M1FE\ M-7=),EV<)!NJYO/?E(FQR<4+S9!!-1NJ.5#-A6I>JQW7I#J?*^S_I\7;7U!6 M9XK9NU Z@*Y@"-4BJ!:C-
+YZNQB9/FK"./&V^(]SB5 Q/KF:H0$SJ&9#-0>J MN5#-@VJ^W@^V:7H_1AY >PVA6@358I3&%WP71]/%<33$B3=Q%Y/+'AI5@VHV M5'.@F@O5/*CFMQJW/Z^8JC$[+7MHI VJ15
M1FE\V7>1-EV8NKF]*TM:D63Q M?9>6Z>'"\"[G9NVG@GA@_:;+,X?=R)#0/52SH)H-U1RHYD(UK]5ZEWF=[KEGI_N9FF&#/5/-UR0]-M4"V":C%* MXZNX2[?
IE^Y].FJ7'!H@VH65+.AF@/57*CFZ4.1-FEFR+V3XOT%S8%KM0/H MZH50+8)J,4KC:[9+J^GBM-K$<^+0Y!I4LZ":#=4C_.=N:KL?Z"LFR>WN0\ M@*Y="-4BJ!:C-
+YTNZ":+@ZJU:6;5A6EPHB:&)EYPJ&9-:AF0S4'JKE0S8-J/E0+H%H(U2*H%J,T?B3HPF^&./PV92L/ M3;I!-J>48_5/.A6@#50J@60;48I?%#
M0A=N,X1!FN,A@0NUMG<\KK,OY3[9)KK+N;B3R<,#4K.@F@W5G%;CHR5*?P_$ MA7;KC>W6'UIP*((.7;T0JD50+49I?+EVN33CX@QMXGUM:/X,JEFM=KQO:?0_M2S:T4P>JN5#-

@VH^5 N@6@C5(J@6HS2^HKN,FB'.J(W9 +?;W[-W%Q!W,;G] MH0DV]&9#-0>]N5#-@VI^JW&3I"N*:N]G&W)HS V]15 M1FE\V7]N5#-@VI^J\V,JEIZ)YU>*;M,X1J$52+ M41I?
TUUFS1!GUHXVY<,W=CS>J#_FV:X4;=.AD3:H9D$U&ZHY4,V%:AY4\UN- MVZ8;DJ'UMNG0X!M4BZ!:C-+X^N^";X8X^#;N]#KY7Z)(BG2X8/3X\?MU2E?$
M_D$7NR]H>3S:L66*,1SO8E7:O) 0W2034;JCE0S85]'E3SH5H U4*H%D&U M&*5QPXG9!>E,<9 .NCLA[FO]* '5+*AF0S4']KFM=KS)5G6C=P[4@_;]C^PU
M@/8:0K4(JL4HC;_L+D9GBF-TQSL*^\K^O"+<%2]'\TA]VE?V^4D=Q9U-+FUH MQ@ZJV5#-@6HN5/.@F@_5 J@6FOV)[71).;ED/H+V&:,TOOR[|)PISL[9WW=I M]9-
$[&&V1;\OZ#*MC@\#@B3;)<5/\NTU)]_6^:Y,LB7[A6:LT>=,'+@5=SUY M,("&[:";#=4M MBQ=CD80"; MUX-J-E1SH)H+U3RS/S&-\-GO]'A,*AF034;JCE0S85]GMF/
MLZFFI,^EWOQN TON[U_<,_D-3;Y!M0B]Q2B-+]HN^69>2+[MBL4Z*>G^=]37 MQ*+EHDBWYQ+M8FUR^4)3<%#-OO"Z?5M3LCV\=MLF/IBOFIGG]U\&O];;#7ED M@V%%3/W?
#W_;Y*^TK$B:+=.7=+E+-F3)QL]?Y)6F3^OZ"XCDA1;)TXFX35B; M51U!^%7_C51%L]RGOETF/TO63;5NEDF:G212Y76GRR)YS<@R9_]*RGW'M&3/ MN 9_473IFA4V5K5S^>-W^Z
MW^1EO3Y?Z?==_>2L>I^M6:^$/*=9^KQ[KCMM^MSN*I)LV*M0;R@&ASEH6A"] M>5#-AVH!5 NA6@358I2V'R]ORC6E%?O()K>-R2W]M#CSOR>W?
H<4]^[S>/WW2K<_MARRHS M3HJG-"M9*;_8JDGOZKV]HAXV#K]4^?;CE7Q%'O,]RI^;']>457%1+\#^OLKS MZO!+W<%K7OS9//W;_P-02P,$% @ T(O+6!WOE%RS P T!$!D !X
M;"]W;W)K&ULK5CO;YLZ%/U7+-[3M$E= 4,2Z))(M74BU2J]]>?VQIVEZ'URX2=_,]LDW7__;)+0)!"W3'Q);+CGV.=P;:X9KBG[MP9< CVG2<9'QE*(_,(T>;B$E/!SFD,FI\PI2XF07,8P>!
[2I &?$UAC7?:R,EY8G2'ZIS'8T,2\T(M$@B%HB#R;P432!+%).?Q@2*8 MDR(1=W3]!;:">HHOI DO?]%Z$^O*X+#@@]9;L)Q!&F>;?_*\-6(/((4V__6 M@-*<+8 YZT =PLHK38W4DH?
B+(>,CH&C$5+=E4HS2S1$OY<::>^[U@\FXL M<6(\N_M[-KU[^(8N;P,T_>?Q>G8SO7TX0[?3!_0^-$'BA'] ']'C?8#>__EA M: HYJ(*:X7: SYL!\(D!;@@[1XYJAK"%W0,X1
\/(*S@3@,\>#L<'\)-Z51E M%Z[LPB6?>\HN)E<<$[\0R2($/XLXEVM G*$%HYPWF;.E4XOZ@NZPR*NQ NE-)=[32 M_P+.Y3(-B[1(B(!(KBXYYS F;OTV2=?2M96^(>OO.?HX\#VG=R2]
(NH9B";A;MU_S_/AH[E.W-IMC M?T3BGJ5HIY6T82F M>2& H7LZ%VO" 'V_@?0)V']-@K1<;9]DEV1!1V0'O8K#_O=[@5:NK8V]FMI M86-W8.&C[*F'692*K^*GU6;:[<<+6%;Z5V2
M!1V1'1AI6R_EFM5M#NGYVCJY9=O/#U_6(.?OK(;PON^=2B-[KUBU7ZE!9(F_ MIFKM.U;<.>6)=Q!E'"?<09_P]02P,$% @ T(O+6(1<>6Z8 M @ '@< !D
!X;"]W;W)K&ULK55=3]LP%/TK M5C9-(%)G"9E+(U$/]AXH.L*;-JC26X;"R?.;2;,+>%?S_;2;,"H0)I+ZWMW'/N M.;?U2;SAXE[F H]%*R4
R=7JCIS79GF4!!YPBLH]9,%%P51>BN6KJP$D,R" M"N9BSXO<@M#226][-A-)S%>*T1)F LE541#Q. 3&-P/"=[8'<[K,E3EPD[@B M2[@&=5O-A-
ZY+4M&"R@EY242L!@XY_[9*#+UMN GA8W<62/CY(]S>[.YS .. M9P0!@U09]*_UC "Q@R1EO&GX73:E@:XN]ZR7UCOVLL=D3#B[!?-5#YP3AV4
MP8*LF)KSS3=H_(2&+^5,VD^TJ6M#79RNI.)%]8*"EK6W^2AF<,.P(]> > & M@)\#>]\ @@806*.U,FMK3!1)8L$W2)AJS686=C86K=W0TOR*UTKHIU3C5#*; M?Y]-YC>_T?
ETC"8_;B]G5Y/IS1&:3F[0P1@4H4RB*1&"F'$?HF-T>SU&!Q\/ M8U?I]H;$39M6P[H5?]65C]$5+U4NT:3,('M*X&K=K7B\%3_$>QG'D)Z@P#]" MV,-
!AZ#1V^%XCYR@G65@^8+WS[)K6C59KYO,W-XS69$4!HZ^GA+$&ISDTP<__M\KYT.?U/9$]\]UK?O7WL>HZ:-*7$WDMXT $CHOX>Y$30%B:1-8HI2O M2E5?W/:T#?
ESFVW/SH5CD>[S/4+#(0IT,\7G*OMQC1H7XG)7U!+ P04 " #0B\M8N 5GH"P% M /&0 &0 'AL+W=O_J)))\ MOJ/OD-
31,3W<9NQ;OJ*4@O]G.:CP8KS]85AY.&*)B0_S]8T%9\L,I80+D[9 MTLC7C))Y693$!C)-QTA(E [&P_+: QL/LPV/HY0^,)!ODH2PUTL:9]O1 [>
M+CQ&RQ4O+ACCX9HLZ8SR+^L')LZ,AF4>)33-HRP%C"Y&@PF\")!=%)2(OR*Z MS7>.02'E.D@^:>1>'N\1O[MIU*\$/-,@;.\] M,+C+4K[*P54ZIW-%_51?#Y&&P!""&]7H3?
4ETC+>$78../P=(!-9]H;TY0$- MFW*L* \.+T<:-;B90USR67OXKEF6YR DC+U&Z1*0)-ND7#5-6IK"82[R-0GI M;" L)*?LA0[&Q_T"'?,/U!59'9)5KC+RQB:M@61:P^-
E]W!D($>LFT(S0;7 M46TU]BVMZIMD32(F+$@IU9)N:G;FE8(I]N_XS]]IF78GK[MIF_[P+Y!M@!1 MRDFZC)YC"DB>4Z466]-"I45&G"G%Z)@Z8IQ&C*,5,PG#3;*)":?S8MTQ'OTD
MA9^K9&B9CEU]CJS8$8O*E5:? F@CWT(65"MW&^6N5OF]>"LE#@3&A9 M_AX/@&:;(N MJ:JFZ%K8@?VEI4(B83FF[_-#I&-'4F4 M#/1-
+*)+7Y*,LS$TG3UO#M@F%ZB/+M,RUU,&'FE<3E*^BM:YUDKUC,=ZZ4G9 M@E.Q=4>SS5-0'Z@.]E,HQQ\;.HZ8^_X"40"1BVS7ZZ\0&8A=B"UL[5DB;:Z"
M^F#UCJ7*]4:R(47P469"+5>W^S8;07TX^@_&*F<629$,4OO2474%M[J]9P0.[XGK3,5$GK.[BNYUJ1 0NQ@\8UKC[0VC4!]'#G47>7T(!X)WT?2 M-"F OFDCTL'FBN1, QWLFS[N?
3N9]I#]G0,54ABQ>$+VK) V+2%] M6M+;*Y*S3'^5OP\)M)!NWVT40OHH=+RQ(CG$2%K>A01:2%=+FX*0/@4=XZE(MWH8YP[9CVG9?BP+87S.U)!72LES7]O8H:Q,)TB>2
RVU9MG=I')<8:BH'U@5 M0&F"9(CK6Z@OQ=C9*18!=%GNN(OGNVBQVCYMKC;[^I-R+[MW?0HO@FIOO]6I M?B]X(VP9I3F(Z4)0FN>NZ(E5N^_5"<_6Y7[T<\9%"BX/5Y3,*2L XO-
%EO&W MD^(&S6\@XW\!4$L#!!0 (-"+RUC1B2.OI ($\(9 >&PO=V]R M;W-H965T]:;<=:W'!T0%)*S8#5:P4C* I-L)X M]3FMQ]4&;]\W[#^-
=J5EB@6,6/%$,IGWK3,+93##RT+>L_4OJ/7T-%_*"F&> M:%W9]GP+I4LA65F#500EH=4;O]9YV (HGG: 5P.\74"X!^#7 '\7$.P!!#4@
M,)FI])@\)%CB..)LC;BV5FQZ89)IT$H^H;KL$\G5+5$X&8]O'@8WE^/AU04: M3"87"#Q,TN$G0Y>UM\C2^ND)'"'4A,"H'<8_05/4X2=/3Y.+*E\JSQ=EI[&59> MO#U>?'3-J,P%N]
99"WX43?>]3H(;"6YT>UM= ^]3L9KS$^1[YX@S_&"MH"Z MX0FD#=QO@2>'P[T.-7Y31=_P^?]5Q;9Z57Q!.Y_N->>=B@5/H6ZJ9". KL.(O MG]S0^=&6]X\D2SZ([$T>@R:/01=
[/,0%IBF=A$'AY6!]#9GAJ$!];@0+OD?;M*B;W5.DO@C:]](]G"-/0IDVH\ MF&6N)CYP;:#N9XS)S48[;/XAXK]02P,$% @ T(O+6/QM P5U @ 1 8 M !D
!X;"]W;W)K&ULM55M;]HP$/XKITR:-FEM M(+RLZR!2>%F+1%\$W?IAV@>3',2]'6>V(;6_?K83,B:5:5]JT+\1GWSWWW&/? M,2B$%%?IHH9H9CGSC(U]%*[&SWGI*AF@
F3M9"^RB62Q 5QY@>M M5M_GA&9>.'![S(NA%[RA)!A MK"T",9\=CI$Q"V1H_*PPO3JE#3Q>']"_N-I-+2NB<"S8(TUT.O0N/$AP3;9, M+T1QC54]/8L7"Z;<+Q2E;_>3!_%6:<&K8.,.
TZS\DN=*AZ. H'[M3.183H@FX4"* J3U-FAVX4IUT88RE++4TI]3$Z?#J[F[R.)O/(;J=P-W# M]70!L]N'Z/9J-II/(5HNIP]+>#=!32A3$+P?^-IDM;%^7&48E1F"$QG: =R(M3*<*IEF"R9\
OJ%;P!N3G&K" MZ LFL!1K71")\/T&^0KEC]<*;H2S;72IC-V!/1)IKAEX>6/F M[A*R5PVT>S7M7K/&[BFCA 4R1U6E-%>-*C<"_J/*_9IN_S^JW(S=K52^^ N5 M_;/.-
NIMW/Q2$(MMILLFKW?K$1F5D^&W>SE?;XC&ULC91MCYI M%(7_RH0VS39I!$' M4"BJ]TUL6K$[7X>\2ID@:$SH^S^^\X,2,R*:[_(O)WS MG(O<\4I"7UD,P-
%;EN;,UV+.BX&NLRB&#+,.*2 7.SM",\S%E.YU5E# 6R7* M4MTT#$?/<))K@:?6EC3PR(&G20Y+BM@ARS!]'T%*2E_K:J>%5;*/N5S0 Z_ M>PB!/Q=+*F9ZX[)-
,LA90G)$8>=KP^Y@Y,CSZL"?!$IV-D:RD@TAKW(RW?J: M(0-!"A&7#E@\CO :2J-1(R_M:?6(*7P?'QR_Z5J%[5L,(,'DKXD6Q[[6E]#
M6]CA0\I7I'R"NAY;^D4D9>H7E=79WKV&H@/C)*O%(D&6Y-43O]7OX4Q@FE<$ M9BTP5>X*I%*.,<>!1TF)J#PMW.1 E:K4(ER2RS\EY%3L)D+'@\?%8OPRG;Y*;RM:[X7L:4)9SJ:37
M/V %CL#7Q.?-@!Y!"[Y]Z3K&ST_26DU:ZS/W0!3?:\M4J6RED@UT#+J6[;I] MR]./+;A>@^O=PMEMN$KE_"_.;G#V+9S3AK,O<4;?O7>==IS3X)Q;.+<-YUR\
MS+YA]LT/,/VL6^3%\QO3?9(SE,).Z(R.*PQHU&PO=V]R:W-H965T3.G+,="BFQA\A4#G&I0GIF.9?EFCDEAA('6 MW;,PH&N1D0+N&>+K/,?LSQ RNNT;MK%3/)#%4BB%&08KO(
IB*?5/9.26;.D M)(>"$UH@!O.^,;![L:?LM<$O EN^=T8JDQFE+TH8IWW#4@%!!HE0#%A^-C"" M+%-$,HS?%:=1NU3_?.._5+G+G.980XCFCV35"S[QKF!4ICC=28>Z/8:JGPZ
MBB^A&=>_:%O:^ET#)6LN:%Z!900Y*0/,T IP(X[P'> 8!; =SW M /\ P*L WK$>.A5 IVZ6N>O"15C@,&!TBYBREFSJH*NOT;)>I%#O9"J8O"42 M)*KN[OH>7QS@P:3"-T]7L-
0;&92^1R6/IT#/EUT2PNQY"@N4D@;\%$[WG9:"$Q9 M@+H*SJX*0Z>5\1:S,^3:WY%C.5Y#0*/CX6Y3/NWP"))6>'P\W&DIAEL_"5?S MN0?X/O9?O8W=0VEJ=\GG-?.I2=?C*YQ WY"CC
/;@!%^^V+[UL^F4G\F6?29 M9/$GD;UIBE\,J! M+?36X"BAZT*4C[;6UHMIH.?Q,_W0[HWL!GTD%UFY=_[3EUM0_F\7I. H@[ET M99UU9;2LW"RE(.A*C\X9%7(0Z^-2+F-
@RD#>SRD5.T$YJ-=[^]02P,$% M @ T(O+6"^-)&:5 @ I < !D !X;"]W;W)K&ULK55M;],P$/XK5D ()*CSUC)&&ZEM.L:'C2IE[+.77!MK<1QLMQW_'MM) M0[>EF9"6#XE?[GGNGK-S-
]YS<2]S (4>6%'*B9,K59UC+-,<&)$#7D&I=]9< M,*+T5&RPK 20S()8@7W7'6%&:.E$8[NV%-&8;U5!2U@*)+>,$?%G!@7?3QS/ M.2PD=),KLX"C<44VL
)U4RV%GN&6):,,2DEYB02L)\[4.X^'QMX;_**PET=C M9)3<<7YO)M^SB>.:@*" 5!D&HC\[F$-1&"(=QN^&TVE=&N#Q^,!^8;5K+7=$ MPIP7MS13^<0YA8==>OKA,:0M
M/.A1$[2'&5B^X+\/LR.V6^.-W*]=>7I- MLOB5R![E,&QS&/:Q1W/.&%6ZL"FTLM<<42FWG;=U5C.-+).IK[LH=/4SQKOC MU#RW\MSG9O&+9H_D#%LYPUXY"63
*EMBEX*FT"6CE^%_+T)-=O9(QF#TY8G8 MEZQJK?BHKC$0&]L?)$KYME1UB6M7VQ8TM947_S.O^Y?^4S>TE*B M8:Z@\|Z M E'WA'JB>&6KY!U7NN;:8:[;* ACH/?
7G*O#Q#AH&W/T%U!+ P04 " #0 MB\M8Y+GC,Y,, #V