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Independent Accountant's Report
On Applying Agreed-Upon Procedures

Board of Directors
South East Personnel Leasing, Inc. and subsidiaries
2739 US Hwy 19 N
Holiday, FL 34691

We have performed the procedures enumerated below, which were agreed to by the management of South East Personnel Leasing, Inc. and its wholly owned subsidiaries South East Personnel Leasing II, Inc., South East Employee Leasing, Inc., and South East Employee Leasing Services, Inc. (hereafter collectively referred to as "the Company"), a Professional Employer Organization, solely to assist you in evaluating the accounting records of the Company for the quarter ended June 30, 2021. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures consisted of the following:

- 1.) Traced wage and tax withholding amounts on the applicable returns tested to the Company's payroll reports for the quarter ended June 30, 2021.
- 2.) Traced payments reflected on the applicable returns tested to supporting documentation provided by management.
- 3.) Recalculated the mathematical accuracy of all returns tested.
- 4.) Determined the completeness and the timeliness of tax payments and tax filings tested.
- 5.) Determined the completeness and the timeliness of tax payments and tax filings for the state of Oklahoma.

We noted no exceptions as a result of the above procedures.

We were not engaged to, and did not perform and audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended for the use of the Company's management and its clients.

A handwritten signature in blue ink, appearing to read "Scott A. Skibbie".

Skibbie CPA Inc.
Tullahoma, Tennessee
August 17, 2021