

**IN THE CIRCUIT COURT OF THE
FIFTEENTH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA**

Case No. 50-2026-CA-001434-XXA-MB

ERC ADVISORS USA LLC,
Plaintiff,

v.

ICON GLASS LLC,
Defendant.

_____ /

DEFAULT FINAL JUDGMENT

THIS CAUSE came before the Court upon Plaintiff ERC ADVISORS USA LLC's ("Plaintiff") Motion for Default Final Judgment (the "Motion") against Defendant ICON GLASS LLC ("Defendant"), heard on the Court's Uniform Motion Calendar on June 4, 2026, at 8:30 a.m., and granted by this Court's Order Granting Plaintiff's Motion for Default Final Judgment. The Court, having reviewed the Motion, the Affidavit and exhibits filed in support of the Motion, the Court file, and the well-pleaded allegations of the Complaint, which are deemed admitted by virtue of the Clerk's Default entered against Defendant, having heard argument of counsel for Plaintiff, and being otherwise fully advised in the premises, FINDS as follows:

1. This Court has jurisdiction over the subject matter of this action and over the parties.
2. Defendant was properly served with process on March 13, 2026, by service upon Lesley Jensen, an authorized employee of Defendant, and Defendant failed to file or serve any responsive pleading or paper as required by law.
3. On April 21, 2026, the Clerk of Court entered a Clerk's Default against Defendant for failure to serve or file any paper as required by law. Defendant has not moved to set aside the Clerk's Default, has not appeared, and has not otherwise defended this action.
4. Due process was afforded to Defendant. Defendant was properly served with process; Defendant was served with copies of the Motion, the Affidavit filed in support of the Motion, and the Notice of Hearing for the June 4, 2026 hearing; Defendant received notice of the Motion and of the hearing and a full and fair opportunity to be heard; and Defendant did not appear at the hearing, did not respond to the Motion, and did not otherwise defend.

5. Defendant is a Utah limited liability company and is not an infant, an incompetent person, or a servicemember on active military duty within the meaning of the Servicemembers Civil Relief Act, 50 U.S.C. § 3931.
6. The well-pleaded allegations of the Complaint, deemed admitted by virtue of the Clerk's Default, establish Defendant's liability to Plaintiff on Count I of the Complaint for breach of an implied-in-fact contract.
7. Plaintiff's damages are liquidated. The principal amount due is fixed by arithmetical calculation from the pleaded terms of the parties' agreement — fifteen percent (15%) of the \$1,252,484.43 in Employee Retention Credit refunds and associated IRS interest received by Defendant — yielding principal damages of \$187,872.66, and no evidentiary hearing is required to fix that amount. See Fla. R. Civ. P. 1.500(e).

Based upon the foregoing findings, it is **ORDERED AND ADJUDGED**:

1. Default Final Judgment is hereby entered in favor of Plaintiff, **ERC ADVISORS USA LLC**, whose address is 5301 North Federal Highway, Suite 395, Boca Raton, Florida 33487, and against Defendant, **ICON GLASS LLC**, whose address is 218 West 3620 South, South Salt Lake, Utah 84115, in the following amounts:

Principal damages	\$187,872.66
Prejudgment interest at the statutory rate set under section 55.03, Florida Statutes, from September 24, 2025 through June 9, 2026	\$11,299.04
Taxable costs (Florida Courts E-Filing Portal filing fee)	\$411.00
TOTAL (through June 9, 2026)	\$199,582.70

Prejudgment interest continues to accrue on the principal amount at the rate of \$42.46 per day from June 10, 2026 through the date this Default Final Judgment is entered, and such additional interest shall be added to the total amount of this Judgment.

for which let execution issue.

2. The total amount of this Default Final Judgment shall bear interest from the date of entry until paid in full at the rate established pursuant to section 55.03, Florida Statutes, as adjusted from time to time.
3. Count II of the Complaint (Unjust Enrichment), having been pleaded in the alternative to Count I, is dismissed as moot.

4. Plaintiff's address set forth above is provided for purposes of recording this Default Final Judgment as a judgment lien pursuant to sections 55.10 and 55.202, Florida Statutes.
5. The Court reserves jurisdiction to tax supplemental costs and to enforce this Default Final Judgment.

DONE AND ORDERED in West Palm Beach, Palm Beach County, Florida.

FINAL DISPOSITION FORM (Fla.R.Civ.P. Form 1.998) THE CLERK IS DIRECTED TO CLOSE THIS FILE MEANS OF FINAL DISPOSITION Disposed by Judge	  502026CA001434XXXAMB 06/10/2026 Carolyn Bell Circuit Judge ADMINISTRATIVE OFFICE OF THE COURT
	502026CA001434XXXAMB 06/10/2026 Carolyn Bell Circuit Judge

Copies furnished to:

Michael V. Foglia, Esq., Furdock & Foglia Law, LLP, 160 16th Street North, #1130, St. Petersburg, Florida 33705 (mvfoglia@fflawfirm.com; croncaglione@fflawfirm.com) - Counsel for Plaintiff, via Judicial E-Service.

Icon Glass LLC, c/o Lesley Jensen, 218 West 3620 South, South Salt Lake, Utah 84115 - Defendant. Defendant is in default and is not registered for judicial e-service; Plaintiff is therefore required to furnish a copy of this Default Final Judgment to Defendant by U.S. Mail, has furnished a copy to Defendant by U.S. Mail, and will furnish a conformed copy of this Default Final Judgment to Defendant by U.S. Mail upon its entry.