
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934
(Amendment No. 7)

IMAX Corporation
(Name of Issuer)

Common Stock
(Title of Class of Securities)

45245E109
(CUSIP Number)

Ryan J. York
Accretive Legal, PLLC
34522 N. Scottsdale Rd. STE 120-113
Scottsdale, AZ 85266
(425) 786-9256

(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

December 31, 2022
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§ 240.13d-1(e), 240.13d-1(f), or 240.13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See § 240.13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of Act but shall be subject to all other provisions of the Act (however, see the Notes).

1	NAMES OF REPORTING PERSONS Kevin Douglas	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 0
	8	SHARED VOTING POWER: 7,942,336 (1)(2)(3)(4)
	9	SOLE DISPOSITIVE POWER: 0
	10	SHARED DISPOSITIVE POWER: 8,865,881 (1)(2)(3)(4)(5)
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 8,865,881 (1)(2)(3)(4)(5)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 15.8% (6)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IN	

- (1) Kevin Douglas and his wife, Michelle Douglas, hold 3,843,154 shares jointly as the beneficiaries and co-trustees of the K&M Douglas Trust. In addition, Kevin Douglas and Michelle Douglas are co-trustees of the James Douglas and Jean Douglas Irrevocable Descendants' Trust which holds 2,584,441 shares.
- (2) Kevin Douglas is the Manager of Celtic Financial LLC, which holds 571,989 shares.
- (3) Includes 62,652 shares held by an intentionally defective grantor trust (the "KGD IDGT"). Kevin Douglas, as the settlor of the KGD IDGT, has the right to substitute property of equivalent value in return for the shares held by the KGD IDGT and may be deemed to have shared voting and dispositive power over the shares held by the KGD IDGT.
- (4) Kevin Douglas is the trustee of the Douglas Survivors Trust Dated 1-29-1990, Kevin Douglas, Trustee, which holds 880,000 shares.
- (5) Kevin Douglas also has dispositive power with respect to 923,645 shares held by James E. Douglas, III.
- (6) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the Securities and Exchange Commission (the "SEC") on October 31, 2022.

1	NAMES OF REPORTING PERSONS Michelle Douglas	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 0
	8	SHARED VOTING POWER: 6,490,247 (1)(2)
	9	SOLE DISPOSITIVE POWER: 0
	10	SHARED DISPOSITIVE POWER: 6,490,247 (1)(2)
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 6,490,247 (1)(2)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 11.6% (3)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IN	

- (1) Kevin Douglas and his wife, Michelle Douglas, hold 3,843,154 shares jointly as the beneficiaries and co-trustees of the K&M Douglas Trust. In addition, Kevin Douglas and Michelle Douglas are co-trustees of the James Douglas and Jean Douglas Irrevocable Descendants' Trust which holds 2,584,441 shares.
- (2) Includes 62,652 shares held by an intentionally defective grantor trust (the "MMD IDGT"). Michelle Douglas, as the settlor of the MMD IDGT, has the right to substitute property of equivalent value in return for the shares held by the MMD IDGT and may be deemed to have shared voting and dispositive power over the shares held by the MMD IDGT.
- (3) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

1	NAMES OF REPORTING PERSONS James E. Douglas, III	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION United States	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 923,645
	8	SHARED VOTING POWER: 0
	9	SOLE DISPOSITIVE POWER: 0
	10	SHARED DISPOSITIVE POWER: 923,645 (1)
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 923,645 (1)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 1.7% (2)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) IN	

- (1) Kevin Douglas shares dispositive power with respect to 923,645 shares held by James E. Douglas, III.
- (2) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

1	NAMES OF REPORTING PERSONS K&M Douglas Trust (1)	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION California	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 0
	8	SHARED VOTING POWER: 3,843,154 (2)
	9	SOLE DISPOSITIVE POWER: 0
	10	SHARED DISPOSITIVE POWER: 3,843,154 (2)
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 3,843,154 (2)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 6.9% (3)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) OO	

- (1) Kevin Douglas and Michelle Douglas, husband and wife, are beneficiaries and co-trustees.
(2) Kevin Douglas and his wife, Michelle Douglas, hold 3,843,154 shares jointly as the beneficiaries of the K&M Douglas Trust.
(3) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

1	NAMES OF REPORTING PERSONS James Douglas and Jean Douglas Irrevocable Descendants' Trust (1)	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION California	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 2,584,441
	8	SHARED VOTING POWER: 0
	9	SOLE DISPOSITIVE POWER: 2,584,441
	10	SHARED DISPOSITIVE POWER: 0
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 2,584,441	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 4.6% (2)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) OO	

- (1) Kevin Douglas and Michelle Douglas, husband and wife, are co-trustees.
- (2) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

1	NAMES OF REPORTING PERSONS Douglas Survivors Trust Dated 1-29-1990, Kevin Douglas, Trustee (1)	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION California	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 880,000
	8	SHARED VOTING POWER: 0
	9	SOLE DISPOSITIVE POWER: 880,000
	10	SHARED DISPOSITIVE POWER: 0
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 880,000	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 1.6% (2)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) OO	

- (1) Kevin Douglas is the trustee with respect to 880,000 shares held by the Douglas Survivors Trust Dated 1-29-1990, Kevin Douglas, Trustee.
- (2) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

1	NAMES OF REPORTING PERSONS Celtic Financial LLC (1)	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS) (a) <input type="checkbox"/> (b) <input checked="" type="checkbox"/>	
3	SEC USE ONLY	
4	SOURCE OF FUNDS (SEE INSTRUCTIONS) PF	
5	CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e) <input type="checkbox"/>	
6	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	7	SOLE VOTING POWER: 0
	8	SHARED VOTING POWER: 571,989 (2)
	9	SOLE DISPOSITIVE POWER: 0
	10	SHARED DISPOSITIVE POWER: 571,989 (2)
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 571,989 (2)	
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW 11 EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)	
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11 1.0% (3)	
14	TYPE OF REPORTING PERSON (SEE INSTRUCTIONS) OO	

- (1) Kevin Douglas is the Manager of Celtic Financial LLC.
(2) Kevin Douglas, as the Manager, also has voting and dispositive power with respect to 571,989 shares held by Celtic Financial LLC.
(3) Based on 55,973,443 shares of the Issuer's common stock outstanding as of September 30, 2022, as reported on the Issuer's 10-Q for the quarter ended September 30, 2022, filed with the SEC on October 31, 2022.

Schedule 13D

This Amendment No. 7 (“Amendment”) amends and supplements the Schedule 13D filed with the SEC on October 20, 2016, as previously amended by the Schedule 13D/A filed with the SEC on January 27, 2017, the Schedule 13D/A filed with the SEC on January 12, 2018, the Schedule 13D/A filed with the SEC on February 5, 2019, the Schedule 13D/A filed with the SEC on January 27, 2020, the Schedule 13D/A filed with the SEC on January 25, 2021, and the Schedule 13D/A filed with the SEC on January 27, 2022 (the “Schedule 13D”). Except as set forth in this Amendment, the Schedule 13D remains unchanged. Unless otherwise indicated, all capitalized terms used herein but not defined herein shall have the same meaning as set forth in the Schedule 13D.

The following items of the Schedule 13D are hereby amended as follows:

ITEM 2. IDENTITY AND BACKGROUND

The following amends and restates the information set forth in Item 2 of the Schedule 13D in its entirety.

- (a) Kevin Douglas, Michelle Douglas, James E. Douglas, III, K&M Douglas Trust, James Douglas and Jean Douglas Irrevocable Descendants’ Trust, Douglas Survivors Trust Dated 1-29-1990, Kevin Douglas, Trustee, and Celtic Financial LLC (collectively, the “Filers”).
- (b) The business address of the Filers is:
300A Drakes Landing Road, Suite 200, Greenbrae, CA 94904.
- (c) Present principal occupation or employment of the Filers and the name, principal business and address of any corporation or other organization in which such employment is conducted:

Kevin Douglas is an active securities and commodities investor, the Manager of Celtic Financial LLC, and is employed by Douglas Telecommunications, Inc., which has the same business address as the Filers. Michelle Douglas participates in nonprofit fund raising and in assisting Kevin Douglas in his investment activities. James E. Douglas, III is a high school teacher and has the same business address as the Filers.
- (d) During the last five years, none of the Filers has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors).
- (e) During the last five years, none of the Filers was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violation with respect to such laws.
- (f) U.S.A.

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

The beneficial ownership of the Common Stock by each Filer at the date hereof is reflected on that Filer's cover page.

There were no transactions effected by the Filers in the Common Stock within the past sixty (60) days.

ITEM 6. CONTRACTS, AGREEMENTS, UNDERSTANDINGS OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER

Other than the relationships mentioned above and except for the Joint Filing Agreement, dated January 31, 2023, filed as an exhibit to this Schedule 13D, to the knowledge of the Filers, none of the Filers is party to any other contracts, arrangements, understandings or relationships with respect to any securities of the Issuer, including but not limited to the transfer or voting of any of the securities, finder's fees, joint ventures, loan or option agreements, puts or calls, guarantees of profits, division of profits or loss, or the giving or withholding of proxies.

ITEM 7. MATERIALS TO BE FILED AS EXHIBITS

7.1 Agreement Regarding Joint Filing of Statement on Schedule 13D or 13G, dated January 31, 2023.

7.2 Limited Power of Attorney, dated January 31, 2023.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: January 31, 2023

*Kevin Douglas

KEVIN DOUGLAS

Date: January 31, 2023

*Michelle Douglas

MICHELLE DOUGLAS

Date: January 31, 2023

*James E. Douglas, III

JAMES E. DOUGLAS, III

K&M DOUGLAS TRUST

Date: January 31, 2023

*Kevin Douglas

By: Kevin Douglas

Title: Trustee

Date: January 31, 2023

*Michelle Douglas

By: Michelle Douglas

Title: Trustee

JAMES DOUGLAS AND JEAN DOUGLAS

IRREVOCABLE DESCENDANTS' TRUST

Date: January 31, 2023

*Kevin Douglas

By: Kevin Douglas

Title: Trustee

Date: January 31, 2023

*Michelle Douglas

By: Michelle Douglas

Title: Trustee

DOUGLAS SURVIVORS TRUST DATED 1-29-1990, KEVIN DOUGLAS,
TRUSTEE

Date: January 31, 2023

*Kevin Douglas

By: Kevin Douglas

Title: Trustee

CELTIC FINANCIAL LLC

Date: January 31, 2023

*Kevin Douglas

By: Kevin Douglas

Title: Manager

*Eileen Wheatman

/s/ Eileen Wheatman

By: Eileen Wheatman

Attorney-in-Fact

**AGREEMENT REGARDING JOINT FILING
OF STATEMENT ON SCHEDULE 13D**

Each of the undersigned hereby acknowledges and agrees, pursuant to the provisions of Rule 13d-1(k)(1) promulgated under the Securities Exchange Act of 1934, as amended, that the Schedule 13D to which this Agreement is attached as an Exhibit, and any amendments thereto, with respect to the beneficial ownership of the undersigned of shares Common Stock of IMAX Corporation, will be filed with the Securities and Exchange Commission jointly on behalf of the undersigned.

Dated: January 31, 2023

KEVIN DOUGLAS

*Kevin Douglas

MICHELLE DOUGLAS

*Michelle Douglas

JAMES E. DOUGLAS, III

*James E. Douglas, III

K&M DOUGLAS TRUST

*Kevin Douglas

By: Kevin Douglas
Title: Trustee

*Michelle Douglas

By: Michelle Douglas
Title: Trustee

**JAMES DOUGLAS AND JEAN DOUGLAS IRREVOCABLE
DESCENDANTS' TRUST**

*Kevin Douglas

By: Kevin Douglas
Title: Trustee

*Michelle Douglas

By: Michelle Douglas
Title: Trustee

DOUGLAS SURVIVORS TRUST DATED 1-29-1990, KEVIN DOUGLAS, TRUSTEE

/s/ Kevin Douglas

By: Kevin Douglas

Title: Trustee

CELTIC FINANCIAL LLC

* Kevin Douglas

By: Kevin Douglas

Title: Manager

*By: /s/ Eileen Wheatman

Eileen Wheatman

Attorney-in-fact

**LIMITED POWER OF ATTORNEY FOR
REPORTING OBLIGATIONS UNDER SECTIONS 13(D) AND 13(G) OF THE SECURITIES
EXCHANGE ACT OF 1934**

The undersigned hereby make, constitute and appoint each of Eileen Wheatman and Kevin Douglas, acting either individually or together, as each of the undersigned's true and lawful attorneys-in-fact, with full power and authority as hereinafter described on behalf of and in the name, place and stead of each of the undersigned to:

(1) prepare, execute, acknowledge, deliver and file Schedules 13D and 13G (including any amendments thereto) with respect to the securities of **IMAX Corporation**, a corporation formed under the laws of Canada (the "**Company**"), with the U.S. Securities and Exchange Commission, any national securities exchanges and the Company, as considered necessary or advisable under Sections 13(d) or 13(g) of the Securities Exchange Act of 1934 (the "**Exchange Act**") and the rules and regulations promulgated thereunder (including, without limitation, Regulation 13D-G);

(2) seek or obtain, as each of the undersigned's representative and on each of the undersigned's behalf, information on transactions in the Company's securities from any third party, including brokers, employee benefit plan administrators and trustees, in connection with the foregoing, and the undersigned hereby authorizes any such person to release any such information to any of the attorneys-in-fact and approve and ratify any such release of information; and

(3) perform any and all other acts which in the discretion of such attorney-in-fact are necessary or desirable for and on behalf of the undersigned in connection with the foregoing.

The undersigned acknowledge that:

(1) this Limited Power of Attorney authorizes, but does not require, each such attorney-in-fact to act in his or her discretion on information provided to such attorney-in-fact without independent verification of such information;

(2) any documents prepared and/or executed by any such attorney-in-fact on behalf of the undersigned pursuant to this Limited Power of Attorney will be in such form and will contain such information and disclosure as such attorney-in-fact, in his or her discretion, deems necessary or desirable;

(3) none of such attorneys-in-fact assumes (i) any liability for any responsibility of the undersigned to comply with the requirements of the Exchange Act, or (ii) any liability of the undersigned for any failure to comply with such requirements; and

(4) this Limited Power of Attorney does not relieve the undersigned from responsibility for compliance with the obligations of the undersigned under the Exchange Act, including without limitation the reporting requirements under Sections 13(d) and 13(g) of the Exchange Act and Regulation 13D-G promulgated thereunder.

The undersigned hereby give and grant each of the foregoing attorneys-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary, appropriate or desirable to be done in and about the foregoing matters as fully to all intents and purposes as the undersigned might or could do if present, hereby ratifying all that each such attorney-in-fact of, for and on behalf of the undersigned, shall lawfully do or cause to be done by virtue of this Limited Power of Attorney.

This Limited Power of Attorney shall remain in full force and effect until the undersigned are no longer required to file Schedules 13D or 13G with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to each such attorney-in-fact.

The undersigned have caused this Limited Power of Attorney to be executed as of this 31st day of January, 2023.

KEVIN DOUGLAS

/s/ Kevin Douglas

MICHELLE DOUGLAS

/s/ Michelle Douglas

JAMES E. DOUGLAS, III

/s/ James E. Douglas III

K&M DOUGLAS TRUST

/s/ Kevin Douglas

By: Kevin Douglas
Title: Trustee

/s/ Michelle Douglas

By: Michelle Douglas
Title: Trustee

DOUGLAS SURVIVORS TRUST DATED 1-29-1990, KEVIN DOUGLAS, TRUSTEE

/s/ Kevin Douglas

By: Kevin Douglas
Title: Trustee

JAMES DOUGLAS AND JEAN DOUGLAS IRREVOCABLE DESCENDANTS' TRUST

/s/ Kevin Douglas

By: Kevin Douglas
Title: Trustee

/s/ Michelle Douglas

By: Michelle Douglas
Title: Trustee

CELTIC FINANCIAL, LLC

/s/ Kevin Douglas

By: Kevin Douglas

Title: Manager