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Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions

*In the Matter of K G Somani & Co. LLP and
Anuj Somani,*

Respondents.

PCAOB Release No. 105-2023-020

August 8, 2023

By this Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions (“Order”), the Public Company Accounting Oversight Board (“Board” or “PCAOB”) is:

- (1) censuring K G Somani & Co. LLP (“KGS” or the “Firm”), a registered public accounting firm, and Anuj Somani (“Somani” and, together with KGS, “Respondents”);
- (2) imposing civil money penalties in the amounts of \$125,000 on KGS and \$50,000 on Somani;
- (3) suspending Somani from being an associated person of a registered public accounting firm for a period of one year from the date of this Order;
- (4) limiting Somani’s activities for an additional period of one year following the termination of his suspension; and
- (5) requiring KGS to engage an independent consultant to review and make recommendations concerning its system of quality control.

The Board is imposing these sanctions on the bases that (1) in connection with an issuer audit, Somani violated PCAOB rules and standards; and (2) KGS violated PCAOB rules and quality control standards.

I.

The Board deems it necessary and appropriate, for the protection of investors and to further the public interest in the preparation of informative, accurate, and independent audit

reports, that disciplinary proceedings be, and hereby are, instituted against Respondents pursuant to Section 105(c) of the Sarbanes-Oxley Act of 2002, as amended (the “Act”), and PCAOB Rule 5200(a)(1).

II.

In anticipation of the institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondents have each submitted an Offer of Settlement (together, the “Offers”) that the Board has determined to accept. Solely for purposes of these proceedings and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, except as to the Board’s jurisdiction over Respondents and the subject matter of these proceedings, which is admitted, Respondents each consent to the entry of this Order as set forth below.¹

III.

On the basis of Respondents’ Offers, the Board finds that:²

A. Respondents

1. **K G Somani & Co. LLP** is a partnership organized under the laws of India and headquartered in New Delhi, India. The Firm has been registered with the Board pursuant to Section 102 of the Act and PCAOB rules since July 23, 2009.

2. **Anuj Somani** was, at all relevant times, a partner of KGS and an “associated person of a registered public accounting firm” as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i). He served as the engagement partner for KGS’s integrated audit of the financial statements and internal control over financial reporting (“ICFR”) of Ebix, Inc. (“Ebix”) for the fiscal year ended December 31, 2020.

¹ The findings herein are made pursuant to Respondents’ Offers and are not binding on any other person or entity in this or any other proceeding.

² The Board finds that Respondents’ conduct described in this Order meets the conditions set out in Section 105(c)(5) of the Act, 15 U.S.C. § 7215(c)(5), which provides that certain sanctions may be imposed in the event of: (1) intentional or knowing conduct, including reckless conduct, that results in a violation of the applicable statutory, regulatory, or professional standard; or (2) repeated instances of negligent conduct, each resulting in a violation of the applicable statutory, regulatory, or professional standard.

B. Issuer

3. **Ebix, Inc.** is a Delaware corporation headquartered in Johns Creek, Georgia. According to its public filings, Ebix is a supplier of on-demand infrastructure exchanges to the insurance, financial services, travel, and healthcare industries. At all relevant times, Ebix was an “issuer” as that term is defined by Section 2(a)(7) of the Act and PCAOB Rule 1001(i)(iii).

C. Summary

4. This matter concerns Somani’s violations of PCAOB standards during the 2020 Ebix audit. Specifically, Somani and the KGS engagement team failed to perform all necessary audit procedures prior to releasing KGS’s audit opinion on Ebix’s ICFR.

5. Instead, after the issuance of the audit opinion, Somani and the engagement team continued to perform audit procedures, ultimately creating dozens of work papers after the audit opinion had been issued and included in a Form 10-K that Ebix filed with the U.S. Securities and Exchange Commission (“Commission”). Indeed, the engagement team continued to modify work papers even after the documentation completion date.³

6. Based on this conduct, Somani violated PCAOB standards concerning the performance, supervision, and documentation of the audit.

7. In addition, this matter also concerns KGS’s violation of PCAOB quality control standards by failing to implement and monitor adequate policies and procedures to provide reasonable assurance that Firm personnel would comply with applicable professional standards with respect to audit performance, supervision, and documentation.

D. Background

8. Ebix engaged KGS as its auditor on March 5, 2021. The 2020 Ebix audit was KGS’s first audit under PCAOB standards, and Somani was assigned to serve as the engagement partner.

9. On April 27, 2021, less than two months after being engaged, KGS issued audit reports expressing unqualified opinions on Ebix’s 2020 financial statements and ICFR. Those audit reports were included in a Form 10-K that Ebix filed with the Commission on April 27, 2021.

³ See AS 1215.15, *Audit Documentation* (defining “documentation completion date” as a date not more than 45 days after an auditor releases an audit report).

10. In the days and weeks following the April 27, 2021 release of KGS’s audit reports, the engagement team continued to perform audit procedures, such as obtaining audit evidence from Ebix management, following up on what the team referred to as “pending open items,” and completing reviews of the work papers. Much of the engagement team’s post-report audit work concerned incomplete ICFR testing.

11. On May 9, 2021, for example, an engagement team member drafted an email listing “pending open items” with respect to controls concerning, among other things, “Year End [Tax] Provision,” “[Tax] Reconciliation” and “Fin 48.”⁴ Five days later, an engagement team member sent KGS’s engagement quality reviewer an email with the subject “Data pending . . . for tax,” listing various categories of audit evidence that remained outstanding with respect to management’s review of controls over tax. At least 11 work papers related to the testing of tax controls were modified after KGS released its ICFR audit report.

12. Similarly, on May 11, 2021, an Ebix employee emailed KGS personnel that “I know that you are awaiting some follow up from Ebix related to [controls] EL#9, EL#11 and EL#12, as well as BA#2.”

13. On June 9, 2021, an engagement team member circulated a “SOX [ICFR] Testing Summary” with fields for the “Data Available or not” for various Ebix entities and processes. For several entries, the “Data Available or not” field indicated that data was “Pending.”

14. Indeed, as late as June 11, 2021—the documentation completion date—an engagement team member emailed other KGS personnel follow up points with respect to ICFR testing work papers and instructed: “Please ensure the following and confirm once it is complete. Will start my review post that.” The engagement team member was told later that day, “You can start your review now.”

15. In all, KGS’s work paper files for the 2020 Ebix audit include more than 60 work papers for which the metadata indicates they were created after the report release date of April 27, 2021. These work papers related to, *inter alia*, testing of controls over revenue, accounts receivable, and payroll.

16. Moreover, KGS’s work paper files for the 2020 Ebix audit include more than 100 additional work papers that were created or modified after the June 11, 2021 documentation completion date.

⁴ See FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes*.

17. Even after all of the engagement team’s post-audit report and post-documentation completion date modifications to the work papers, numerous work papers were missing preparer and/or reviewer signoffs. And other work papers that contained such signoffs failed to indicate the signoff date.⁵

E. Somani Violated PCAOB Rules and Standards

18. In connection with the preparation or issuance of an audit report, PCAOB rules require that a registered public accounting firm and its associated persons comply with the Board’s auditing and related professional practice standards.⁶

i. Somani Failed to Perform All Necessary Audit Procedures Prior to the Report Release Date

19. PCAOB standards require that “[p]rior to the report release date, the auditor must have completed all necessary auditing procedures and obtained sufficient evidence to support the representations in the auditor’s report.”⁷

20. As discussed above, following the issuance of KGS’s audit reports, Somani and the KGS engagement team continued to create and modify work papers, complete audit procedures, and perform reviews, particularly with respect to audit work concerning Ebix’s ICFR.

21. As reflected by the volume of audit work that the engagement team performed after issuing KGS’s ICFR opinion, Somani failed to ensure that all necessary audit procedures were completed prior to the release of KGS’s ICFR audit report. Accordingly, Somani violated AS 1215.

ii. Somani Failed to Appropriately Document the Audit Work

22. PCAOB standards require that “[a]udit documentation must contain sufficient information to enable an experienced auditor, having no previous connection with the engagement . . . [t]o determine who performed the work and the date such work was completed as well as the person who reviewed the work and the date of such review.”⁸ PCAOB

⁵ See AS 1215.06.

⁶ PCAOB Rule 3100, *Compliance with Auditing and Related Professional Practice Standards*; PCAOB Rule 3200, *Auditing Standards*.

⁷ AS 1215.15.

⁸ *Id.* at .06.

standards further require an auditor to assemble a complete and final set of audit documentation “as of a date not more than 45 days after the report release date (*documentation completion date*).”⁹ Any documentation added after the documentation completion date “must indicate the date the information was added, the name of the person who prepared the additional documentation, and the reason for adding it.”¹⁰

23. Somani and his engagement team repeatedly failed to document who prepared and reviewed work papers or when they did so; failed to assemble a complete set of audit documentation by the documentation completion date; and, with respect to dozens of work papers modified after the documentation completion date, failed to note the date of and reason for the modifications, or the individuals who made the modifications. Accordingly, Somani violated AS 1215.

iii. Somani Failed to Properly Supervise the Engagement Team

24. PCAOB standards provide that “the engagement partner is responsible for the proper supervision of the work of the engagement team members and for compliance with PCAOB standards.”¹¹ As part of his supervisory responsibilities, the engagement partner should “[r]eview the work of engagement team members to evaluate whether: (1) The work was performed and documented; (2) The objectives of the procedures were achieved; and (3) The results of the work support the conclusions reached.”¹²

25. Somani failed to properly review the engagement team’s work to ensure that all necessary procedures were performed and documented prior to releasing KGS’s audit reports. Accordingly, Somani violated AS 1201.

iv. Somani Failed to Exercise Due Professional Care

26. PCAOB standards provide that “[d]ue professional care is to be exercised in the planning and performance of the audit and the preparation of the report.”¹³

27. Somani failed to exercise due professional care in violating PCAOB standards by failing to perform all necessary audit procedures prior to the release of KGS’s ICFR opinion,

⁹ *Id.* at .15.

¹⁰ *Id.* at .16.

¹¹ AS 1201.03, *Supervision of the Audit Engagement*.

¹² *Id.* at .05(c).

¹³ AS 1015.01.

failing to appropriately document the Ebix audit work, and failing to adequately supervise the KGS engagement team. Accordingly, Somani also violated AS 1015.

F. KGS Violated PCAOB Rules and Quality Control Standards

28. PCAOB rules require registered public accounting firms to comply with the Board's quality control standards.¹⁴ PCAOB quality control standards, in turn, require each registered firm to effectively design, implement, and maintain a system of quality control to provide reasonable assurance that its personnel comply with applicable professional standards.¹⁵ As part of this requirement, the firm should establish quality control policies and procedures to provide the firm with reasonable assurance that the work performed by engagement personnel meets applicable professional standards, regulatory requirements, and the firm's standards of quality.¹⁶ Among other areas, a firm's policies and procedures should address the documentation of each engagement in accordance with applicable professional standards.¹⁷

29. As evidenced by Somani's violations of PCAOB standards concerning the performance and supervision of audit work, KGS lacked adequate policies and procedures to ensure that all necessary audit procedures would be completed prior to the release of its audit report. The Firm also lacked adequate policies and procedures to ensure that its personnel would comply with PCAOB supervision and documentation standards.

30. PCAOB quality control standards also provide that policies and procedures for monitoring "should be established to provide the firm with reasonable assurance that the policies and procedures established by the firm for each of the other elements of quality control . . . are suitably designed and are being effectively applied,"¹⁸ and that "its system of

¹⁴ See PCAOB Rule 3400T, *Interim Quality Control Standards*.

¹⁵ QC §§ 20.01-.03, *System of Quality Control for a CPA Firm's Accounting and Auditing Practice*.

¹⁶ See *id.* at .17.

¹⁷ See *id.* at .18.

¹⁸ *Id.* at .20.

quality control is effective.”¹⁹ “Monitoring involves an ongoing consideration and evaluation of the . . . [r]elevance and adequacy of the firm’s policies and procedures.”²⁰

31. KGS failed to establish monitoring procedures that would have identified that its quality control policies and procedures relating to engagement performance were not sufficiently relevant or adequate to ensure compliance with PCAOB standards. For example, KGS’s monitoring procedures were not sufficient to alert the firm that its policies and procedures failed to prevent the performance of audit procedures and creation of work papers after the report release date, a lack of documentation showing who prepared or reviewed work papers and when they did so, or work paper modifications after the documentation completion date.

32. Accordingly, KGS violated QC § 20 and QC § 30 by failing to implement and monitor adequate policies and procedures to provide the Firm with reasonable assurance that its personnel would comply with PCAOB standards concerning the performance, supervision, and documentation of audit work.

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, the Board determines it appropriate to impose the sanctions agreed to in Respondents’ Offers. Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(c)(4)(E) of the Act and PCAOB Rule 5300(a)(5), K G Somani & Co. LLP and Anuj Somani are hereby censured;
- B. Pursuant to Section 105(c)(4)(B) of the Act and PCAOB Rule 5300(a)(2), Anuj Somani is suspended, for one year from the date of this Order, from being an “associated person of a registered public accounting firm,” as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i);²¹

¹⁹ QC § 30.03, *Monitoring a CPA Firm’s Accounting and Auditing Practice*.

²⁰ *Id.* at .02.

²¹ As a consequence of the suspension, the provisions of Section 105(c)(7)(B) of the Act will apply with respect to Somani. Section 105(c)(7)(B) provides: “It shall be unlawful for any person that is suspended or barred from being associated with a registered public accounting firm under this subsection willfully to become or remain associated with any issuer, broker, or dealer in an accountancy

- C. Pursuant to Section 105(c)(4)(C) of the Act and PCAOB Rule 5300(a)(3), for a period of one year following the suspension ordered in Paragraph IV.B above, Anuj Somani's role in any "audit," as that term is defined in Section 110(1) of the Act and PCAOB Rule 1001(a)(v), shall be restricted as follows: Anuj Somani shall not (1) serve, or supervise the work of another person serving, as an "engagement partner," as that term is used in AS 1201, *Supervision of the Audit Engagement*; (2) serve, or supervise the work of another person serving, as an "engagement quality reviewer," as that term is used in AS 1220, *Engagement Quality Review*; (3) serve, or supervise the work of another person serving, in any role that is equivalent to engagement partner or engagement quality reviewer, but differently denominated (such as "lead partner," "practitioner-in-charge," or "concurring partner"); (4) exercise authority, or supervise the work of another person exercising authority, either to sign a registered public accounting firm's name to an audit report, or to consent to the use of a previously issued audit report, for any issuer, broker, or dealer; or (5) serve, or supervise the work of another person serving, as the "other auditor," or "another auditor," as those terms are used in AS 1205, *Part of the Audit Performed by Other Independent Auditors*;
- D. Pursuant to Section 105(c)(4)(D) of the Act and PCAOB Rule 5300(a)(4), a civil money penalty in the amount of \$125,000 is imposed on K G Somani & Co. LLP, and a civil money penalty in the amount of \$50,000 is imposed on Anuj Somani.
1. All funds collected by the PCAOB as a result of the assessment of these civil money penalties will be used in accordance with Section 109(c)(2) of the Act.
 2. Each Respondent shall pay the respective civil money penalty as follows: K G Somani & Co. LLP shall pay \$75,000 within ten days of the issuance of this Order and an additional \$50,000 within 365 days of the issuance of this Order; and Anuj Somani shall pay \$25,000 within ten days of the issuance of this Order and an additional \$25,000 within 365 days of the issuance of this Order. Respondents shall make each payment by (a) wire transfer in accordance with instructions furnished by PCAOB staff; or (b) United States Postal Service money order, bank money order, certified check, or bank cashier's check (i) made payable to the Public Company Accounting Oversight Board, (ii) delivered to the Office of Finance, Public Company Accounting

or a financial management capacity, and for any issuer, broker, or dealer that knew, or in the exercise of reasonable care should have known, of such suspension or bar, to permit such an association, without the consent of the Board or the Commission."

Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, and (iii) submitted under a cover letter, which identifies the entity or person as a respondent in these proceedings, sets forth the title and PCAOB release number of these proceedings, and states that payment is made pursuant to this Order, a copy of which cover letter and money order or check shall be sent to Office of the Secretary, Attention: Phoebe W. Brown, Secretary, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington, D.C. 20006.

3. If timely payment is not made, interest shall accrue at the federal debt collection rate set for the current quarter pursuant to 31 U.S.C. § 3717. Payments shall be applied first to interest.
 4. With respect to any civil money penalty amounts that Respondents shall pay pursuant to this Order, Respondents shall not, directly or indirectly, (a) seek or accept reimbursement or indemnification from any source including, but not limited to, any current or former affiliated firm or professional or any payment made pursuant to any insurance policy; (b) claim, assert, or apply for a tax deduction or tax credit in connection with any federal, state, local, or foreign tax; nor (c) seek or benefit by any offset or reduction of any award of compensatory damages, by the amount of any part of Respondents' payment of the civil money penalty pursuant to this Order, in any private action brought against Respondents based on substantially the same facts as set out in the findings in this Order.
 5. K G Somani & Co. LLP understands that failure to pay the civil money penalty described above may result in summary suspension of its registration, pursuant to PCAOB Rule 5304(a), following written notice to it at the address on file with the PCAOB at the time of the issuance of this Order.
- E. Pursuant to Sections 105(c)(4)(C), (F), and (G) of the Act and PCAOB Rules 5300(a)(3), (6), (8), and (9), the Board orders that:
1. Independent Consultant.
 - a. K G Somani & Co. LLP shall retain and pay for an independent consultant not unacceptable to the PCAOB staff who has experience with, and is knowledgeable concerning, PCAOB auditing and quality control standards ("Independent Consultant"). Within 60 days after the entry of this Order, K G Somani & Co. LLP shall submit to the PCAOB staff a proposal

setting forth the identity, qualifications, and proposed terms of retention of the Independent Consultant. K G Somani & Co. LLP may not retain as the Independent Consultant any individual or entity that has provided legal, auditing, or other services to, or has had any affiliation with, K G Somani & Co. LLP during the two years prior to the date of this Order.

- b. To ensure the independence of the Independent Consultant, K G Somani & Co. LLP: (i) shall not have the authority to terminate the Independent Consultant or substitute another independent consultant for the initial Independent Consultant, without the prior written approval of the PCAOB staff; and (ii) shall compensate the Independent Consultant and persons engaged to assist the Independent Consultant for services rendered pursuant to this Order at their reasonable and customary rates.
- c. K G Somani & Co. LLP will enter into an agreement with the Independent Consultant that provides that, for the period of the engagement and for a period of two years from completion of the engagement, the Independent Consultant shall not enter into any employment, consultant, attorney-client, auditing, or other professional relationship with K G Somani & Co. LLP or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity as such. The agreement also will provide that the Independent Consultant will require that any firm with which the Independent Consultant is affiliated or of which the Independent Consultant is a member, and any person engaged to assist the Independent Consultant in performance of the Independent Consultant's duties under this Order, shall not, without prior written consent of the PCAOB staff, enter into any employment, consultant, attorney-client, auditing, or other professional relationship with K G Somani & Co. LLP or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity as such, for the period of the engagement and for a period of two years after the engagement.
- d. K G Somani & Co. LLP shall cooperate fully with the Independent Consultant and shall provide reasonable access to its personnel, information, and records as the Independent Consultant may reasonably request for the Independent Consultant's review,

evaluation, and reports described in Paragraphs IV.E.2 and IV.E.3 below.

- e. If K G Somani & Co. LLP, despite its best, good-faith efforts, is unable to identify an Independent Consultant candidate that meets all of the above-listed criteria, K G Somani & Co. LLP may seek approval from the PCAOB staff of alternative candidates or alternative terms that K G Somani & Co. LLP believes to be otherwise suitable.
2. Areas Independent Consultant Is To Review. Within the periods specified in Paragraph IV.E.3 below, the Independent Consultant will review and evaluate the following:
 - a. K G Somani & Co. LLP's quality control policies and procedures as they relate to assurance that its personnel comply with applicable PCAOB standards;
 - b. The resources K G Somani & Co. LLP is devoting to provide reasonable assurance of its personnel's compliance with PCAOB standards, including the expertise, experience, and staffing of K G Somani & Co. LLP's quality control personnel; and
 - c. K G Somani & Co. LLP's professional education and training policies and materials relating to compliance with PCAOB standards.
 3. Independent Consultant Reports and Certifications.
 - a. Within 90 days of the Independent Consultant being retained, K G Somani & Co. LLP shall require the Independent Consultant to issue a detailed written report ("Report") to K G Somani & Co. LLP: (i) summarizing the Independent Consultant's review and evaluation of the areas identified in Paragraph IV.E.2 above, and (ii) making recommendations, where appropriate, reasonably designed to ensure that K G Somani & Co. LLP's system of quality control provides reasonable assurance of its personnel's compliance with applicable PCAOB standards. K G Somani & Co. LLP shall require the Independent Consultant to provide a copy of the Report to the PCAOB staff when the Report is issued.

- b. K G Somani & Co. LLP will adopt, as soon as practicable, all recommendations of the Independent Consultant in the Report; provided, however, that within 30 days of the issuance of the Report, K G Somani & Co. LLP may advise the Independent Consultant and the PCAOB staff in writing of any recommendation that it considers to be unnecessary, unduly burdensome, or impractical. K G Somani & Co. LLP need not adopt any such recommendation at that time, but instead may propose in writing to the Independent Consultant and the PCAOB staff an alternative proposal designed to achieve the same objective or purpose. K G Somani & Co. LLP and the Independent Consultant will engage in good faith negotiations in an effort to reach agreement on any recommendations objected to by K G Somani & Co. LLP.
- c. In the event that the Independent Consultant and K G Somani & Co. LLP are unable to agree on an alternative proposal within forty-five days, K G Somani & Co. LLP either will abide by the determinations of the Independent Consultant or will seek approval from the PCAOB staff to engage, at K G Somani & Co. LLP's expense, a qualified third party not unacceptable to the PCAOB staff to promptly resolve the issue(s).
- d. Within 60 days of the issuance of the Report and the resolution of any issues that are the subject of disagreement between K G Somani & Co. LLP and the Independent Consultant, K G Somani & Co. LLP will certify to the PCAOB staff in writing that it has adopted and has implemented or will implement all recommendations of the Independent Consultant ("Certification of Compliance"). K G Somani & Co. LLP will provide a copy of the Certification of Compliance to the PCAOB staff.
- e. Within 120 days of the issuance of the Report, K G Somani & Co. LLP shall require the Independent Consultant to test whether K G Somani & Co. LLP has implemented and enforced the Independent Consultant's recommendations and to assess the effectiveness of those implemented recommendations. K G Somani & Co. LLP shall require the Independent Consultant to issue a written final report summarizing the results of the Independent Consultant's test and assessment ("Final Report")

and to provide a copy of the Final Report to the PCAOB staff. At this time, if the Independent Consultant determines that the undertakings discussed herein have been completed to the satisfaction of the Independent Consultant, K G Somani & Co. LLP shall require the Independent Consultant to certify in writing that the undertakings have been so completed (“Independent Consultant Certification”) and to provide a copy of this certification to the PCAOB staff.

- f. The Report, Final Report, Certification of Compliance, and Independent Consultant Certification shall be submitted to the Director of the Division of Enforcement and Investigations.
- g. For good cause shown, the PCAOB staff may extend any of the procedural dates relating to these undertakings. Deadlines for procedural dates shall be counted in calendar days, except that if the last day falls on a weekend or federal holiday, the next business day shall be considered to be the last day.
- h. K G Somani & Co. LLP agrees that the Division of Enforcement and Investigations may petition the Board to reopen this matter to determine whether additional sanctions or findings are appropriate if it believes that K G Somani & Co. LLP has not satisfied any provision in Section IV of this Order.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

August 8, 2023