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# 2022 Inspection Stowe & Degon LLC

(Headquartered in Westborough, Massachusetts)

February 22, 2024

THIS IS A PUBLIC VERSION OF A PCAOB INSPECTION REPORT

PORTIONS OF THE COMPLETE REPORT ARE OMITTED FROM THIS DOCUMENT IN ORDER TO COMPLY WITH SECTIONS 104(g)(2) AND 105(b)(5)(A) OF THE SARBANES-OXLEY ACT OF 2002



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## 2022 INSPECTION

In the 2022 inspection of Stowe & Degon LLC, the Public Company Accounting Oversight Board (PCAOB) assessed the firm's compliance with laws, rules, and professional standards applicable to the audits of public companies.

We selected for review four audits of issuers with fiscal years generally ending in 2021. For each issuer audit selected, we reviewed a portion of the audit. We also evaluated elements of the firm's system of quality control.

### 2022 Inspection Approach

In selecting issuer audits for review, we use a risk-based method of selection. We make selections based on (1) our internal evaluation of audits we believe have a heightened risk of material misstatement, including those with challenging audit areas, and (2) other risk-based characteristics, including issuer and firm considerations. In certain situations, we may select all of the firm's issuer audits for review.

When we review an audit, we do not review every aspect of the audit. Rather, we generally focus our attention on audit areas we believe to be of greater complexity, areas of greater significance or with a heightened risk of material misstatement to the issuer's financial statements, and areas of recurring deficiencies. We may also select some audit areas for review in a manner designed to incorporate unpredictability.

Our selection of audits for review does not necessarily constitute a representative sample of the firm's total population of issuer audits. Additionally, our inspection findings are specific to the particular portions of the issuer audits reviewed. They are not an assessment of all of the firm's audit work or of all of the audit procedures performed for the audits reviewed.

View the details on the [scope of our inspections and our inspections procedures](#).

# OVERVIEW OF THE 2022 INSPECTION AND HISTORICAL DATA BY INSPECTION YEAR

The following information provides an overview of our 2022 inspection as well as data from the previous inspection. We use a risk-based method to select audits for review and to identify areas on which we focus our review. Because our inspection process evolves over time, it can, and often does, focus on a different mix of audits and audit areas from inspection to inspection and firm to firm. Further, a firm's business, the applicable auditing standards, or other factors can change from the time of one inspection to the next. As a result of these variations, we caution that our inspection results are not necessarily comparable over time or among firms.

## Firm Data and Audits Selected for Review

	2022	2020
<b>Firm data</b>		
<b>Total issuer audit clients in which the firm was the principal auditor</b>	4	4
<b>Total engagement partners on issuer audit work<sup>1</sup></b>	3	3
<b>Audits reviewed</b>		
<b>Total audits reviewed</b>	4	4
<b>Audits in which the firm was the principal auditor</b>	4	4
<b>Integrated audits of financial statements and internal control over financial reporting (ICFR)</b>	1	1
<b>Audits with Part I.A deficiencies</b>	3	3
<b>Percentage of audits with Part I.A deficiencies</b>	75%	75%

If we include a deficiency in Part I.A of our report, it does not necessarily mean that the firm has not addressed the deficiency. In many cases, the firm has performed remedial actions after the deficiency was identified. Depending on the circumstances, remedial actions may include performing additional audit procedures, informing management of the issuer of the need for changes to the financial statements or reporting on ICFR, or taking steps to prevent reliance on prior audit reports.

<sup>1</sup> The number of engagement partners on issuer audit work represents the total number of firm personnel (not necessarily limited to personnel with an ownership interest) who had primary responsibility for an issuer audit (as defined in AS 1201, *Supervision of the Audit Engagement*) during the twelve-month period preceding the outset of the inspection.

Our inspection may include a review, on a sample basis, of the adequacy of a firm’s remedial actions, either with respect to previously identified deficiencies or deficiencies identified during the current inspection. If a firm does not take appropriate actions to address deficiencies, we may criticize its system of quality control or pursue a disciplinary action.

If we include a deficiency in our report — other than those deficiencies for audits with incorrect opinions on the financial statements and/or ICFR — it does not necessarily mean that the issuer’s financial statements are materially misstated or that undisclosed material weaknesses in ICFR exist. It is often not possible for us to reach a conclusion on those points based on our inspection procedures and related findings because, for example, we have only the information that the auditor retained and the issuer’s public disclosures. We do not have direct access to the issuer’s management, underlying books and records, and other information.

## Audit Areas Most Frequently Reviewed

This table reflects the audit areas we have selected most frequently for review in the 2022 inspection and the previous inspection. For the issuer audits selected for review, we selected these areas because they were generally significant to the issuer’s financial statements, may have included complex issues for auditors, and/or involved complex judgments in (1) estimating and auditing the reported value of related accounts and disclosures and (2) implementing and auditing the related controls.

2022		2020	
Audit area	Audits reviewed	Audit area	Audits reviewed
Revenue and related accounts	4	Revenue and related accounts	4
Debt	2	Leases	1
Long-lived assets	1	Long-lived assets	1
Inventory	1	Inventory	1
Business combinations	1	Certain assets and liabilities	1

# PART I: INSPECTION OBSERVATIONS

Part I.A of our report discusses deficiencies, if any, that were of such significance that we believe the firm, at the time it issued its audit report(s), had not obtained sufficient appropriate audit evidence to support its opinion(s) on the issuer's financial statements and/or ICFR.

Part I.B discusses certain deficiencies, if any, that relate to instances of non-compliance with PCAOB standards or rules other than those where the firm had not obtained sufficient appropriate audit evidence to support its opinion(s). This section does not discuss instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence.

Part I.C discusses instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules, if any, related to maintaining independence.

Consistent with the Sarbanes-Oxley Act ("Act"), it is the Board's assessment that nothing in Part I of this report deals with a criticism of, or potential defect in, the firm's quality control system. We discuss any such criticisms or potential defects in Part II. Further, you should not infer from any Part I deficiency, or combination of deficiencies, that we identified a quality control finding in Part II. Section 104(g)(2) of the Act restricts us from publicly disclosing Part II deficiencies unless the firm does not address the criticisms or potential defects to the Board's satisfaction no later than 12 months after the issuance of this report.

## Classification of Audits with Part I.A Deficiencies

Within Part I.A of this report, we classify each issuer audit in one of the categories discussed below based on the Part I.A deficiency or deficiencies identified in our review.

The purpose of this classification system is to group and present issuer audits by the number of Part I.A deficiencies we identified within the audit as well as to highlight audits with an incorrect opinion on the financial statements and/or ICFR.

### Audits with an Incorrect Opinion on the Financial Statements and/or ICFR

This classification includes instances where a deficiency was identified in connection with our inspection and, as a result, an issuer's financial statements were determined to be materially misstated, and the issuer restated its financial statements. It also includes instances where a deficiency was identified in connection with our inspection and, as a result, an issuer's ICFR was determined to be ineffective, or there were additional material weaknesses that the firm did not identify, and the firm withdrew its opinion, or revised its report, on ICFR.

This classification does not include instances where, unrelated to our review, an issuer restated its financial statements and/or an issuer's ICFR was determined to be ineffective. We include any deficiencies identified in connection with our reviews of these audits in the audits with multiple deficiencies or audits with a single deficiency classification below.

## Audits with Multiple Deficiencies

This classification includes instances where multiple deficiencies were identified that related to a combination of one or more financial statement accounts, disclosures, and/or important controls in an ICFR audit.

## Audits with a Single Deficiency

This classification includes instances where a single deficiency was identified that related to a financial statement account or disclosure or to an important control in an ICFR audit.

# PART I.A: AUDITS WITH UNSUPPORTED OPINIONS

This section of our report discusses the deficiencies identified, by specific issuer audit reviewed, in the audit work supporting the firm's opinion(s) on the issuer's financial statements and/or ICFR.

We identify each issuer by a letter (e.g., Issuer A). Each deficiency could relate to several auditing standards, but we reference the PCAOB standard that most directly relates to the requirement with which the firm did not comply.

We present issuer audits below within their respective deficiency classifications (as discussed previously). Within the classifications, we generally present the audits based on our assessment as to the relative significance of the identified deficiencies, taking into account the significance of the financial statement accounts and/or disclosures affected, and/or the nature or extent of the deficiencies.

## Audits with an Incorrect Opinion on the Financial Statements and/or ICFR

None

## Audits with Multiple Deficiencies

### Issuer A – Communication Services

#### Type of audit and related areas affected

In our review, we identified deficiencies in the financial statement and ICFR audits related to **Revenue** and **Debt**.

#### Description of the deficiencies identified

With respect to **Revenue**, for which the firm identified a fraud risk:

The firm did not perform sufficient procedures to test whether revenue was recognized in accordance with FASB ASC Topic 606, *Revenue from Contracts with Customers*, because it did not evaluate whether

contracts were negotiated as a package with a single commercial objective where the amount of consideration to be paid in one contract depended on the price or performance of the other contract, or whether goods and services promised in each contract were a single performance obligation when the contracts were entered into at or near the same time with the same customer. (AS 2301.08 and .13) The firm also did not perform procedures to test, or test any controls over, the completeness and accuracy of the data used in the issuer's revenue analysis. (AS 1105.10)

The firm selected for testing certain information technology general controls (ITGCs), automated controls, and information technology (IT) dependent manual controls that used data and reports generated or maintained by the issuer's IT systems.

The following deficiencies were identified:

- The firm did not test the completeness of the population of changes made to various application systems that the firm used to evaluate change controls. (AS 1105.10)
- The firm did not identify and test any controls over the completeness of the population of program code changes the control operators used in the performance of the controls. (AS 2201.39)
- The firm did not test user access provisioning controls over applications that supported revenue accounting. (AS 2201.42 and .44)
- The firm did not (i) evaluate the design of a periodic access review control (AS 2201.42) and (ii) test any controls over the accuracy and completeness of the user profile reports used to perform the periodic access review control (AS 2201.39).

The firm did not perform sufficient procedures to evaluate and test various controls in the revenue cycle because it did not:

- Evaluate the severity of identified control deficiencies to determine whether the deficiencies, in combination with other deficiencies, constituted a material weakness. (AS 2201.62)
- Identify and test controls over the accuracy and completeness of reports that control owners used in the operation of the controls. (AS 2201.39)
- Evaluate the review procedures the control owner performed, including the procedures to identify items for follow up and the procedures to determine whether those items were appropriately resolved. (AS 2201.42 and .44)
- Identify and test controls over the upload of data into certain of the issuer's applications or over the calculation of standalone selling price. (AS 2201.39)

The sample sizes the firm used in certain of its substantive procedures to test revenue were too small to provide sufficient appropriate audit evidence because these procedures were designed based on a level of control reliance that was not supported due to deficiencies in the firm's control testing described above. (AS 2301.16, .18, and .37; AS 2315.19, .23, and .23A)



With respect to **Debt**:

The firm did not perform procedures to test the design and operating effectiveness of a control over the issuer-specific accounting considerations related to the adoption of new accounting pronouncements. (AS 2201.42 and .44)

The firm identified for testing four review controls over the issuance and repurchase of debt instruments. The firm did not evaluate the review procedures the control owners performed, including the procedures to identify items for follow up and the procedures to determine whether those items were appropriately resolved. (AS 2201.42 and .44)

For certain debt repurchased during the year, the firm did not perform any procedures to test the number of debt holders and aggregate principal amount of the repurchased debt and the fair value of consideration paid to the debt holders upon repurchase. (AS 2301.08; AS 2501.07)

## Issuer B

### Type of audit and related areas affected

In our review, we identified deficiencies in the financial statement audit related to **Revenue, Accounts Receivable, a Business Combination, and Inventory**.

### Description of the deficiencies identified

With respect to **Revenue**, for which the firm identified a fraud risk:

For product revenue, the firm did not evaluate the shipping terms to assess whether it was appropriate to recognize revenue upon shipment. (AS 2301.08 and .13)

For service revenue, the firm did not evaluate whether (1) performance obligations were appropriately identified, (2) the allocation of revenue between performance obligations was appropriate, and (3) performance obligations were satisfied. (AS 2301.08 and .13)

With respect to **Accounts Receivable**:

The firm did not perform any procedures to test unbilled accounts receivable balances. (AS 2301.08)

The firm did not perform any procedures to test, or test any controls over, the accuracy of the accounts receivable aging reports, and the accuracy and completeness of data related to payments collected by the issuer subsequent to year end, which were used in its audit procedures. (AS 1105.10)

With respect to a **Business Combination**:

The issuer entered into an agreement to acquire the assets and liabilities of an entity. The firm did not perform sufficient procedures to test the acquisition because it did not:

- Test the valuation of common stock issued in connection with the acquisition. (AS 2501.07)
- Test the existence, completeness, and valuation of the assets acquired and liabilities assumed as of the acquisition date. (AS 2301.08; AS 2501.07)
- Perform any procedures to determine whether the issuer had identified all separately identifiable tangible and intangible assets acquired that required recognition as of the acquisition date. (AS 2301.08)
- Test the fair value of the earn-out liability as of the acquisition date and at year end, beyond reading an issuer-prepared memorandum. (AS 2501.07)

In addition, the firm did not identify and evaluate a departure from GAAP related to the issuer's omission of certain required disclosures related to major classes of assets acquired and liabilities assumed in accordance with FASB ASC Topic 805, *Business Combinations*. (AS 2810.30 and .31)

With respect to **Inventory**:

The issuer maintains inventory at multiple locations and performs physical inventory counts at year end. The following deficiencies were identified:

- For one location, the firm did not (1) project the misstated results of its sample to the items from which the sample was selected, and (2) consider the nature and cause of misstatements identified in the sample of items tested to determine whether there could be additional errors. (AS 2315.26 and .27)
- For another location, the firm's counts identified a significant number of misstatements, and the firm determined the issuer had not performed a year-end physical inventory count. The issuer then performed a physical inventory count ("subsequent count"). The firm did not perform any testing of the subsequent count or any other procedures to determine the effectiveness of the method used by the issuer to perform the subsequent count and the reliance that could be placed upon the issuer's representations of quantities and physical condition of inventories at that location. (AS 2510.09)

The firm did not perform sufficient procedures to test the valuation of inventories because it did not:

- Perform any procedures to evaluate whether inventory was measured at the lower of cost or net realizable value at certain locations. (AS 2501.07)
- Perform any procedures to test, or test any controls over, the accuracy and completeness of the bill of materials reports. (AS 1105.10)

- Perform sufficient procedures to test the material costs in work-in-process (WIP), finished goods (FG), and raw materials, because it did not perform any procedures to test certain sampled items and limited its procedures for certain other sampled items to comparing the items to a prior-year inventory listing. (AS 2301.08)
- Perform any procedures to test, or test any control over, the accuracy and completeness of the number of labor hours used by the issuer to determine the labor costs allocated to WIP and FG. (AS 1105.10)
- Perform substantive procedures to test the allocation of overhead costs and the percentage of completion estimate beyond recalculation and inquiry of management. (AS 2501.07)
- Perform procedures to test the inventory reserve beyond comparing the year-end inventory reserve balance to the prior year amount. (AS 2501.07)

In addition, the firm did not test shipping terms of inventory purchased from a foreign supplier for inventory received subsequent to year end. (AS 2301.08)

## Audits with a Single Deficiency

### Issuer C

#### Type of audit and related area affected

In our review, we identified a deficiency in the financial statement audit related to **Debt**.

#### Description of the deficiency identified

The firm did not identify and evaluate a departure from GAAP related to a related party note payable that was not presented on the face of the balance sheet in accordance with FASB ASC Subtopic 235-10-S99, *Notes to Financial Statements – Overall – SEC Materials*. (AS 2410.17; AS 2810.30 and .31)

## PART I.B: OTHER INSTANCES OF NON-COMPLIANCE WITH PCAOB STANDARDS OR RULES

This section of our report discusses certain deficiencies that relate to instances of non-compliance with PCAOB standards or rules other than those where the firm had not obtained sufficient appropriate audit evidence to support its opinion(s). This section does not discuss instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence.

When we review an audit, we do not review every aspect of the audit. As a result, the areas below were not necessarily reviewed on every audit. In some cases, we assess the firm's compliance with specific PCAOB standards or rules on other audits that were not reviewed and include any instances of non-compliance below.

The deficiencies below are presented in numerical order based on the PCAOB standard or rule with which the firm did not comply. We identified the following deficiencies:

- In one of four audits reviewed, the firm did not assemble a complete and final set of audit documentation for retention within 45 days following the report release date. In this instance, the firm was non-compliant with AS 1215, *Audit Documentation*.
- In one of two audits reviewed, the firm did not communicate to the issuer's audit committee all uncorrected misstatements prior to the issuance of the auditor's report. In this instance, the firm was non-compliant with AS 1301, *Communications with Audit Committees*.
- In one of two audits reviewed, the firm did not communicate to the issuer's audit committee certain of the issuer's critical accounting policies and practices and critical accounting estimates. In this instance, the firm was non-compliant with AS 1301, *Communications with Audit Committees*.
- In one of two audits reviewed, the firm did not inquire of the audit committee about whether it was aware of matters relevant to the audit, including, but not limited to, violations or possible violations of laws or regulations. In this instance, the firm was non-compliant with AS 1301, *Communications with Audit Committees*.
- In one of two audits reviewed, the firm did not provide to management and the audit committee the required communications in writing of all significant deficiencies and material weaknesses identified during the audit prior to the issuance of the auditor's report. In this instance, the firm was non-compliant with AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements*.
- In one audit reviewed, the firm did not inquire of the audit committee about the risks of material misstatement, including fraud risks. In this instance, the firm was non-compliant with AS 2110, *Identifying and Assessing Risks of Material Misstatement*.
- In one of four audits reviewed, the firm did not identify and assess the risks of material misstatement for the relevant assertions related to certain significant accounts and disclosures.

In this instance, the firm was non-compliant with AS 2110, *Identifying and Assessing Risks of Material Misstatement*.

- In one audit reviewed, the firm did not inquire of the issuer's audit committee regarding the audit committee's understanding of the issuer's relationships and transactions with related parties that are significant to the issuer and whether any member of the audit committee had concerns regarding relationships or transactions with related parties and, if so, the substance of those concerns. In this instance, the firm was non-compliant with AS 2410, *Related Parties*.
- In four of four audits reviewed, the engagement team performed procedures to determine whether or not matters were critical audit matters but, in performing those procedures, did not include certain matters that were communicated, or required to be communicated, to the issuer's audit committee and that related to accounts or disclosures that were material to the financial statements. In these instances, the firm was non-compliant with AS 3101, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*. These instances of non-compliance do not necessarily mean that other critical audit matters should have been communicated in the auditor's report.
- In two of four audits reviewed, the firm's communication of a critical audit matter in the audit report included language that was inconsistent with information in the firm's audit documentation. In these instances, the firm was non-compliant with AS 3101, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*.
- In one of four audits reviewed, the engagement team determined that there were no critical audit matters, but did not include the required language, and the appropriate title, in the auditor's report. In this instance, the firm was non-compliant with AS 3101, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*.
- In one audit, the firm's audit report did not include explanatory language about the firm's responsibilities with respect to ICFR in a non-integrated audit. In this instance, the firm was non-compliant with AS 3105, *Departures from Unqualified Opinions and Other Reporting Circumstances*.

## PART I.C: INDEPENDENCE

This section of our report discusses instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence. An instance of potential non-compliance with SEC rules or an instance of non-compliance with PCAOB rules does not necessarily mean that the Board has concluded the firm was not objective and impartial throughout the audit and professional engagement period. Although this section includes instances of potential non-compliance that we identified, there may be other instances of non-compliance with SEC or PCAOB rules related to independence that were not identified through our procedures or the firm's monitoring activities.

### PCAOB-Identified

We identified the following instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence:

Under Rule 2-01(c)(7) of Regulation S-X, an accountant is not independent if it does not obtain audit committee pre-approval for audit and non-audit services. We identified five instances across two issuers in four audits reviewed in which this circumstance appears to have occurred related to certain audit services, certain non-audit services, and certain tax services.

### Firm-Identified

The firm did not bring to our attention any instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence.

While the firm did not bring to our attention any instances of potential non-compliance, the number, large or small, of firm-identified instances of potential non-compliance may be reflective of the size of the firm, including the number of associated firms; the design and effectiveness of the firm's independence monitoring activities; and the size and/or complexity of the issuers it audits, including the number of affiliates of those issuers. Therefore, we caution against making any comparison of firm-identified instances of potential non-compliance across firms.

## PART II: OBSERVATIONS RELATED TO QUALITY CONTROL

Part II of our report discusses criticisms of, and potential defects in, the firm's system of quality control.

We include deficiencies in Part II if an analysis of the inspection results, including the results of the reviews of individual audits, indicates that the firm's system of quality control does not provide reasonable assurance that firm personnel will comply with applicable professional standards and requirements. Generally, the report's description of quality control criticisms is based on observations from our inspection procedures.

This report does not reflect changes or improvements to the firm's system of quality control that the firm may have made subsequent to the period covered by our inspection. The Board does consider such changes or improvements in assessing whether the firm has satisfactorily addressed the quality control criticisms or defects no later than 12 months after the issuance of this report.

When we issue our reports, we do not make public criticisms of, and potential defects in, the firm's system of quality control, to the extent any are identified. If a firm does not address to the Board's satisfaction any criticism of, or potential defect in, the firm's system of quality control within 12 months after the issuance of our report, we will make public any such deficiency.

## APPENDIX A: FIRM'S RESPONSE TO THE DRAFT INSPECTION REPORT

Pursuant to Section 104(f) of the Act, 15 U.S.C. § 7214(f), and PCAOB Rule 4007(a), the firm provided a written response to a draft of this report. Pursuant to Section 104(f) of the Act and PCAOB Rule 4007(b), the firm's response, excluding any portion granted confidential treatment, is attached hereto and made part of this final inspection report.

The Board does not make public any of a firm's comments that address a nonpublic portion of the report unless a firm specifically requests otherwise. In some cases, the result may be that none of a firm's response is made publicly available.

In addition, pursuant to Section 104(f) of the Act, 15 U.S.C. § 7214(f), and PCAOB Rule 4007(b), if a firm requests, and the Board grants, confidential treatment for any of the firm's comments on a draft report, the Board does not include those comments in the final report. The Board routinely grants confidential treatment, if requested, for any portion of a firm's response that addresses any point in the draft that the Board omits from, or any inaccurate statement in the draft that the Board corrects in, the final report.





December 28, 2023

Ms. Christine Gunia  
Acting Director  
Division of Registration and Inspections  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, DC 20006

**Re: Response to Part I and Part II of the Draft Report on the 2020 Inspection of Stowe & Degon LLC**

Dear Ms. Gunia:

We are pleased to provide our response to Part I and Part II of the Public Company Accounting Oversight Board's ("PCAOB") Draft Report on the 2022 inspection of Stowe & Degon LLC.

We have evaluated each of the matters described in Part I and Part II of the Draft Report and have taken appropriate actions under both PCAOB standards and our policies, including steps we considered necessary to comply with AS 2901, *Consideration of Omitted Procedures After the Report Date*, and where applicable, AS 2905, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report*.

We remain committed in making audit quality our top priority. The PCAOB's inspection process assists us in improving our audit performance and our underlying quality control systems. We look forward to continuing to work with the PCAOB on the most effective means of achieving this objective.

Respectfully submitted,

*Stowe & Degon LLC*

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