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Report on

2010 Inspection of Lake & Associates, CPA's LLC
(Headquartered in Schaumburg, Illinois)

Issued by the

Public Company Accounting Oversight Board

June 28, 2012

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

PCAOB RELEASE NO. 104-2012-188A
(Includes portions of Part II of the full report that
were not included in PCAOB Release No. 104-2012-188)

PCAOB
Public Company Accounting Oversight Board

Notes Concerning this Report

1. Portions of this report may describe deficiencies or potential deficiencies in the systems, policies, procedures, practices, or conduct of the firm that is the subject of this report. The express inclusion of certain deficiencies and potential deficiencies, however, should not be construed to support any negative inference that any other aspect of the firm's systems, policies, procedures, practices, or conduct is approved or condoned by the Board or judged by the Board to comply with laws, rules, and professional standards.

2. Any references in this report to violations or potential violations of law, rules, or professional standards should be understood in the supervisory context in which this report was prepared. Any such references are not a result of an adversarial adjudicative process and do not constitute conclusive findings of fact or of violations for purposes of imposing legal liability. Similarly, any description herein of a firm's cooperation in addressing issues constructively should not be construed, and is not construed by the Board, as an admission, for purposes of potential legal liability, of any violation.

3. Board inspections encompass, among other things, whether the firm has failed to identify departures from U.S. Generally Accepted Accounting Principles ("GAAP") or Securities and Exchange Commission ("SEC" or "Commission") disclosure requirements in its audits of financial statements. This report's descriptions of any such auditing failures necessarily involve descriptions of the related GAAP or disclosure departures. The Board, however, has no authority to prescribe the form or content of an issuer's financial statements. That authority, and the authority to make binding determinations concerning an issuer's compliance with GAAP or Commission disclosure requirements, rests with the Commission. Any description, in this report, of perceived departures from GAAP or Commission disclosure requirements should not be understood as an indication that the Commission has considered or made any determination regarding these issues unless otherwise expressly stated.

PCAOB Release No. 104-2012-188A

2010 INSPECTION OF LAKE & ASSOCIATES, CPA'S LLC

In 2010, the Public Company Accounting Oversight Board ("PCAOB" or "the Board") conducted an inspection of the registered public accounting firm Lake & Associates, CPA's LLC[1/] ("the Firm"). The Board is issuing this report of that inspection in accordance with the requirements of the Sarbanes-Oxley Act of 2002 ("the Act").

The Board is making portions of the report publicly available. Specifically, the Board is releasing to the public Part I of the report and portions of Part IV of the report. Part IV of the report consists of the Firm's comments, if any, on a draft of the report.[2/]

The Board has elsewhere described in detail its approach to making inspection-related information publicly available consistent with legal restrictions.[3/] A substantial portion of the Board's criticisms of a firm (specifically criticisms of the firm's quality control system), and the Board's dialogue with the firm about those criticisms, occurs out of public view, unless the firm fails to make progress to the Board's satisfaction in addressing those criticisms. In addition, the Board generally does not disclose otherwise nonpublic information, learned through inspections, about the firm or its clients. Accordingly, information in those categories generally does not appear in the publicly available portion of an inspection report.

1/ The Firm has issued audit reports under the name of Lake & Associates CPA's LLC.

2/ 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 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 at all. 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.

3/ See Statement Concerning the Issuance of Inspection Reports, PCAOB Release No. 104-2004-001 (August 26, 2004).

PART I

INSPECTION PROCEDURES AND CERTAIN OBSERVATIONS

Members of the Board's inspection staff ("the inspection team") conducted primary procedures for the inspection from July 6, 2010 to July 16, 2010 and from August 16, 2010 to August 20, 2010. These procedures were tailored to the nature of the Firm, certain aspects of which the inspection team understood at the outset of the inspection to be as follows:

Number of offices	2 (Boca Raton, Florida and Schaumburg, Illinois)
Ownership structure	Limited liability company
Number of partners	2
Number of professional staff[4/]	3
Number of issuer audit clients[5/]	40

[4/] "Professional staff" includes all personnel of the Firm, except partners or shareholders and administrative support personnel. The number of partners and professional staff is provided here as an indication of the size of the Firm, and does not necessarily represent the number of the Firm's professionals who participate in audits of issuers or are "associated persons" (as defined in the Act) of the Firm.

[5/] The number of issuer audit clients shown here is based on the Firm's self-reporting and the inspection team's review of certain information for inspection planning purposes. It does not reflect any Board determination concerning which, or how many, of the Firm's audit clients are "issuers" as defined in the Act. In some circumstances, a Board inspection may include a review of a firm's audit of financial statements and internal control over financial reporting ("ICFR") of an issuer that ceased to be an audit client before the inspection, and any such former clients are not included in the number shown here.

Board inspections are designed to identify and address weaknesses and deficiencies related to how a firm conducts audits.[6/] To achieve that goal, Board inspections include reviews of certain aspects of selected audits performed by the firm and reviews of other matters related to the firm's quality control system.

In the course of reviewing aspects of selected audits, an inspection may identify ways in which a particular audit is deficient, including failures by the firm to identify, or to address appropriately, respects in which an issuer's financial statements do not present fairly the financial position, results of operations, or cash flows of the issuer in conformity with GAAP.[7/] It is not the purpose of an inspection, however, to review all of a firm's audits or to identify every respect in which a reviewed audit is deficient. Accordingly, a Board inspection report should not be understood to provide any assurance that the firm's audits, or its issuer clients' financial statements or reporting on internal control, are free of any deficiencies not specifically described in an inspection report.

In addition, inclusion of a deficiency in an inspection report does not mean that the deficiency remained unaddressed after the inspection team brought it to the firm's attention. Under PCAOB standards, when audit deficiencies are discovered after the date of the audit report, a firm must take appropriate action to assess the importance of the deficiencies to the firm's present ability to support its previously expressed audit opinions.[8/] Depending upon the circumstances, compliance with these standards may

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[6/] This focus on weaknesses and deficiencies necessarily carries through to reports on inspections and, accordingly, Board inspection reports are not intended to serve as balanced report cards or overall rating tools.

[7/] When it comes to the Board's attention that an issuer's financial statements appear not to present fairly, in a material respect, the financial position, results of operations, or cash flows of the issuer in conformity with GAAP, the Board's practice is to report that information to the SEC, which has jurisdiction to determine proper accounting in issuers' financial statements.

[8/] See AU 390, *Consideration of Omitted Procedures After the Report Date,* and AU 561, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report* (both included among the PCAOB's interim auditing standards, pursuant to PCAOB Rule 3200T), and PCAOB Auditing Standard No. 5, *An Audit of Internal Control Over* require the firm to perform additional audit procedures, or to inform a client of the need for changes to its financial statements or reporting on internal control, or to take steps to prevent reliance on previously expressed audit opinions. A Board inspection does not typically include review of a firm's actions to address deficiencies identified in that inspection, but the Board expects that firms are attempting to take appropriate action, and firms frequently represent that they have taken, are taking, or will take, action. If, through subsequent inspections or other processes, the Board determines that the firm failed to take appropriate action, that failure may be grounds for a Board disciplinary sanction.

A. Review of Audit Engagements

The inspection procedures included a review of aspects of the Firm's auditing of financial statements of six issuers. The scope of this review was determined according to the Board's criteria, and the Firm was not allowed an opportunity to limit or influence the scope.

The inspection team identified what it considered to be audit deficiencies. Those deficiencies included failures by the Firm to identify or appropriately address errors in the issuer's application of GAAP, including, in some cases, errors that appeared likely to be material to the issuer's financial statements. In addition, the deficiencies included failures by the Firm to perform, or to perform sufficiently, certain necessary audit procedures.

In some cases, an inspection team's observation that a firm failed to perform a procedure may be based on the absence of documentation and the absence of persuasive other evidence, even if a firm claims to have performed the procedure. PCAOB Auditing Standard No. 3, *Audit Documentation* ("AS No. 3"), provides that, in various circumstances including PCAOB inspections, a firm that has not adequately documented that it performed a procedure, obtained evidence, or reached an appropriate conclusion must demonstrate with persuasive other evidence that it did so, and that oral assertions and explanations alone do not constitute persuasive other evidence. See AS No. 3, paragraph 9 and Appendix A to AS No. 3, paragraph A28. For purposes of the inspection, an observation that the Firm did not perform a

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Financial Reporting That is Integrated with An Audit of Financial Statements ("AS No. 5"), ¶ 98.

procedure, obtain evidence, or reach an appropriate conclusion may be based on the absence of such documentation and the absence of persuasive other evidence.

The deficiencies identified in all of the audits reviewed included deficiencies of such significance that it appeared to the inspection team that the Firm, at the time it issued its audit report, had not obtained sufficient competent evidential matter to support its opinion on the issuer's financial statements. Those deficiencies were –

(1) the Firm's failure to identify, or to address appropriately, a departure from GAAP that related to a potentially material misstatement in the audited financial statements concerning discontinued operations;

(2) the Firm's failure, in two audits, to identify, or to address appropriately, departures from GAAP that related to potentially material misstatements in the audited financial statements concerning the statement of cash flows;

(3) the Firm's failure to identify, or to address appropriately, a departure from GAAP that related to a potentially material omission from the audited financial statements of required disclosure concerning minimum purchase commitments;

(4) the Firm's failure to identify, or to address appropriately, a departure from GAAP that related to a potentially material omission from the audited financial statements of required disclosure concerning related party transactions;

(5) the failure to perform audit procedures to test line items related to investing activities in the statement of cash flows;

(6) the failure, in six audits, to perform sufficient audit procedures related to revenue;

(7) the failure, in two audits, to perform sufficient audit procedures related to a reverse merger;

(8) the failure, in two audits, to perform sufficient audit procedures related to the existence, completeness, and valuation of inventory;

(9) the failure, in two audits, to perform sufficient audit procedures related to the accounting for a sale of a subsidiary;

(10) the failure to perform sufficient audit procedures related to the valuation, and presentation and disclosure of preferred stock;

(11) the failure, in two audits, to perform sufficient audit procedures related to the accounting for, valuation of, and presentation of equity transactions;

(12) the failure to perform sufficient audit procedures related to the accounting for a lease agreement and related convertible promissory note;

(13) the failure to perform sufficient audit procedures related to an adjusting journal entry;

(14) the failure to perform sufficient audit procedures related to the existence, completeness, valuation, and presentation and disclosure of accounts receivable;

(15) the failure to perform sufficient audit procedures related to the existence, completeness, rights and obligations, valuation, and presentation and disclosure of a current liability; and

(16) the failure to perform sufficient audit procedures related to the accounting for a common stock issuance.

Two of the deficiencies described above related to auditing an aspect of an issuer's financial statements that the issuer revised in a restatement subsequent to the primary inspection procedures.[9/]

B. Review of Quality Control System

In addition to evaluating the quality of the audit work performed on specific audits, the inspection included review of certain of the Firm's practices, policies, and procedures related to audit quality. This review addressed practices, policies, and procedures concerning audit performance, training, compliance with independence standards, client acceptance and retention, and the establishment of policies and procedures. Any defects in, or criticisms of, the Firm's quality control system are

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[9/] The Board inspection process did not include review of any additional audit work related to the restatement.

discussed in the nonpublic portion of this report and will remain nonpublic unless the Firm fails to address them to the Board's satisfaction within 12 months of the date of this report.

END OF PART I

PORTIONS OF THE REST OF THIS REPORT ARE NONPUBLIC AND ARE OMITTED FROM THIS PUBLIC DOCUMENT

PART II

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B. Issues Related to Quality Controls

The inspection of the Firm included consideration of aspects of the Firm's system of quality control. Assessment of a firm's quality control system rests both on review of a firm's stated quality control policies and procedures and on inferences that can be drawn from respects in which a firm's system has failed to assure quality in the actual performance of engagements.[10/] On the basis of the information reported by the inspection team, the Board has the following concerns about aspects of the Firm's system of quality control.

1. Audit Performance

A firm's system of quality control should provide reasonable assurance that the work performed on an audit engagement will meet applicable professional standards and regulatory requirements. On the basis of the information reported by the inspection team, including the audit performance deficiencies described in Part II.A (and summarized in Part I.A) and any other deficiencies identified below, the Board has concerns that the Firm's system of quality control fails to provide such reasonable assurance in at least the following respects* * * * –

a. Testing Appropriate to the Audit

The Firm's system of quality control appears not to provide sufficient assurance that the Firm will conduct all testing appropriate to a particular audit, specifically with respect to the following issues:

[10/] A firm's failure to comply with the requirements of PCAOB standards when performing an audit may be an indication of a potentially significant defect in a firm's quality control system even if that failure did not result in an insufficiently supported audit opinion.

(i) Discontinued Operations

As discussed above, the inspection team identified a significant deficiency related to the Firm's failure to identify, or to address appropriately, departures from GAAP that related to potentially material misstatements in the audited financial statements concerning the presentation and disclosure of discontinued operations. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the Firm's auditing of discontinued operations. [Issuer A]

(ii) Statement of Cash Flows

As discussed above, in two of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's failure to identify, or to address appropriately, departures from GAAP that related to potentially material misstatements in the audited financial statements concerning the presentation of the statement of cash flows [Issuers A and B] and in one of the audits reviewed, the inspection team identified a significant deficiency related to the Firm's auditing of line items related to investing activities in the statement of cash flows [Issuer A]. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the Firm's auditing of statement of cash flows.

(iii) Revenue

As discussed above, in six of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's auditing of revenue. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of revenue. [Issuers A, B, C, D, E, and F]

(iv) Reverse Mergers

As discussed above, in two of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's auditing of the accounting treatment of reverse mergers. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of reverse mergers. [Issuers B and C]

(v) Minimum Purchase Commitments

As discussed above, the inspection team identified significant deficiencies related to the Firm's failure to identify, or to address appropriately, departures from GAAP that related to potentially material omission from the audited financial statements of required disclosure concerning minimum purchase commitments. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of minimum purchase commitments. [Issuer B]

(vi) Related Party Transactions

As discussed above, the inspection team identified significant deficiencies related to the Firm's failure to identify, or to address appropriately, departures from GAAP that related to potentially material omission from the audited financial statements of required disclosure concerning related party transactions. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of related party transactions. [Issuers B, C, and F]

(vii) Inventory

As discussed above, in two of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's auditing of the existence, completeness, rights and obligations, valuation and presentation and disclosure of inventory. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of inventory. [Issuers C and E]

(viii) Sale of Subsidiary

As discussed above, in two of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's auditing of the accounting treatment of a sale of a subsidiary. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of a sale of a subsidiary. [Issuers C and F]

(ix) Preferred Stock

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of the classification, valuation and presentation and disclosure of preferred stock. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of preferred stock. [Issuer C]

(x) Equity Transactions

As discussed above, in two of the audits reviewed, the inspection team identified significant deficiencies related to the Firm's auditing of the accounting for and presentation and disclosure of equity transactions. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of equity transactions. [Issuers C and F]

(xi) Lease Agreement and Related Convertible Promissory Note

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of the accounting treatment of a lease agreement and associated convertible promissory note. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of lease agreements and associated convertible promissory notes. [Issuer D]

(xii) Adjusting Journal Entry

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of an adjusting journal entry. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of adjusting journal entries. [Issuer D]

(xiii) Accounts Receivable

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of the existence, completeness, rights and obligations, valuation and presentation and disclosure of accounts receivable. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of accounts receivable. [Issuer F]

(xiv) Current Liability

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of the existence, completeness, rights and obligations, valuation and presentation and disclosure of loyalty points payable. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of loyalty points payable. [Issuer F]

(xv) Issuance of Common Stock

As discussed above, the inspection team identified significant deficiencies related to the Firm's auditing of the accounting treatment of a commons stock issuance related to a prior period transaction. This information provides cause for concern regarding the Firm's quality control policies and procedures related to the auditing of common stock issuances related to a prior period transaction. [Issuer F]

b. Fraud Procedures

The Firm's system of quality control appears not to provide sufficient assurance that the Firm will perform all of the required procedures in accordance with the provisions of AU 316, *Consideration of Fraud in a Financial Statement Audit.* Specifically, the Firm did not perform audit procedures to test journal entries and other adjustments for evidence of possible material misstatements due to fraud [Issuers A, B, C, D, E and F]; failed to obtain an understanding of the issuer's financial reporting system and controls over journal entries and other adjustments [Issuers A, C, D, and E]; failed to include key members of the engagement team, including team members from a foreign firm used on the audit, in fraud brainstorming discussions [Issuers A, B, C, D, E, and F]; failed to make inquiries of management regarding the risk of material misstatement due to fraud [Issuers A, D, and F]; failed to respond to all identified fraud risk factors [Issuers A, B, C, D, E, and F]; and failed to perform planning analytics [Issuers A, C, and D].

c. Engagement Completion Document

The Firm's system of quality control appears not to provide sufficient assurance that the Firm will prepare an engagement completion document in accordance with AS No. 3, which is necessary to demonstrate that the work performed by engagement personnel addresses the significant findings and issues of the engagement. [Issuers A, B, C, D, E, and F]

d. Auditor Communications

The Firm's system of quality control appears not to provide sufficient assurance that all of the required auditor communications to the audit committee, or equivalent, occur and are appropriately documented, including required independence confirmations. Specifically, the Firm failed to disclose in its auditor communications significant audit adjustments identified by the Firm and recorded by the issuer. [Issuers A, B, C, D, E and F] In addition, in one of the audits reviewed, the Firm failed to provide required independence confirmation [Issuer A] and, in one of the audits reviewed, the Firm's independence communication to the audit committee referred to Independence Standards Board Standard No. 1, *Independence Discussions with Audit Committees,* which had been superseded by PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*. [Issuer F]

Further, the Firm issued a written report to the issuer's audit committee indicating that it did not identify any control deficiencies that it considered to be significant deficiencies. AU 325, *Communications About Control Deficiencies in an Audit of Financial Statements*, states that the auditor should not report in writing that no significant deficiencies were discovered during an audit of financial statements. [Issuers A, C, and F]

e. Related Party Transactions

The Firm's system of quality control appears not to provide sufficient assurance that the Firm will perform all required procedures to identify the existence of related parties and related party transactions in accordance with the provisions of AU 334, *Related Parties*. Specifically, the Firm did not perform audit procedures to evaluate the issuer's procedures for identifying and accounting for undisclosed related party transactions [Issuers A, B, C, D, E, and F] and to identify related parties through inquiry of management and provide the names of those parties to relevant audit personnel including audit team members from a foreign firm used in the audits [Issuers A, B, D, and E].

f. Use of Assistants from Outside the Firm

The Firm's system of quality control appears not to provide sufficient assurance that the Firm will obtain independence confirmations from assistants from outside the Firm engaged to assist in the Firm's audit engagements. [Issuers A and D]

g. Partner Workload

The Firm's system of quality control may not provide sufficient assurance that the audit partners' workload requirements realistically allow for sufficient time to supervise staff and review audit work papers with due care. The Firm's two engagement partners are responsible for servicing all 40 of the Firm's issuer audit clients and one of those audit partners services 23 of those clients. In addition, 27 of the Firm's issuer audit clients report their financial results on a calendar year end.

2. Monitoring and Addressing Identified Weaknesses

The Firm's system of quality control appears to lack a monitoring element sufficient to provide the Firm with reasonable assurance that the Firm's policies and procedures for engagement performance are suitably designed and effectively applied and meaningfully address weaknesses in its audit practice. The Firm's monitoring appears to have been deficient with respect to at least two types of previously identified weaknesses. In a report dated December 21, 2009, which related to an inspection of the Firm conducted in 2008, the Board noted that the Firm's procedures appear not to provide sufficient assurance that the Firm would (1) perform appropriate procedures related to the statement of cash flows; and (2) obtain independence representations from assistants from outside the Firm used in performing audits. An appropriate approach to monitoring would have resulted in the Firm avoiding these deficiencies in audits performed after they were brought to the Firm's attention, yet the same deficiencies were noted in this inspection.

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PART IV

RESPONSE OF THE FIRM TO 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, minus any portion granted confidential treatment, is attached hereto and made part of this final inspection report.[11/]

[11/] In any version of an inspection report that the Board makes publicly available, any portions of a firm's response that address nonpublic portions of the report are omitted. In some cases, the result may be that none of a firm's response is made publicly available.

LAKE & ASSOCIATES, CPA'S

May 29, 2012

Helen A. Munter
Director
Division of Registration and Inspections
Public Company Accounting Oversight Board
1666 K Street N.W.
Washington, DC 20006

Response to Part I of the Public Company Accounting Oversight Board's Draft Report on the 2010 Inspection of Lake & Associates, CPA's LLC.

Dear Ms. Munter:

We are pleased to submit our response to the Public Company Accounting Oversight Board's (PCAOB) Draft report on the 2010 inspection of Lake & Associates, CPA's LLC. We continue to support the PCAOB's mission to oversee the audits of public companies in order to protect the interests of investors and further the public interest in the preparation of informative, accurate and independent audit reports.

We are requesting confidential treatment in accordance with rule 4007(b) and will respond to part two of the final report after its release.

We have evaluated the matters identified by the Board's inspection team described in part I of the Draft report and have taken actions as appropriate in accordance with Lake & Associates, CPA's LLC policies and PCAOB standards. We considered whether the performance of addition audit procedures was warranted or whether additional documentation was needed to support previously reached conclusions.

We continually monitor our auditing systems and processes, including our quality control procedures. We have thoroughly considered the Board's comments and concerns addressed in the Draft Report, assessed whether we have already initiated actions that address those concerns, and considered whether additional actions are necessary. We believe that the design of the Draft Report only provides a summary of the deficiencies and does not necessarily take into account that professional judgment is required in determining the nature and extent of audit testing and documentation.

We believe we have taken appropriate steps necessary to meet our responsibilities under AU390, *Consideration of omitted procedures after the report date* and AU561 *Subsequent Discovery of facts existing at the Date of the Auditor's report.*

We appreciate this opportunity to respond to Part I of the draft report and look forward to continuing working with the PCAOB on improving audit quality and protecting the investing public.

Lake & Associates, CPA's LLC

Lake & Associates, CPA's LLC

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