

- A. Applicant is a limited liability corporation headquartered in Marietta, Georgia.
- B. Applicant was previously registered with the Board from September 23, 2010 to December 17, 2013.
- C. Applicant, while previously registered with the Board, filed its 2013 annual report on Form 2 after the due date of June 30, 2013, paid its 2012 annual fee after the due date of July 31, 2012 and did not pay its 2013 annual fee. Accordingly, Applicant's conduct violated: PCAOB Rule 2201, which requires that registered firms file Form 2 Annual Reports by June 30 of the reporting year; and PCAOB Rule 2202, which requires that registered firms pay an annual fee by July 31 of the reporting year.
- D. Applicant's violations described above resulted from Applicant's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.

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, it is hereby ORDERED:

That Applicant's application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after May 20, 2015, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violations that are the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

October 7, 2014