



**RELEASE**

- A. Applicant is an accounting and auditing partnership headquartered in Beverly Hills, California.
- B. Applicant issued an audit report dated December 15, 2003 with respect to USCorp, which is an issuer as defined by the Sarbanes-Oxley Act of 2002 (the "Act") and the PCAOB Rules. On the date Applicant issued the audit report described above, Applicant was not registered with the Board. Accordingly, Applicant's issuance of the audit report violated Section 102(a) of the Act and PCAOB Rule 2100, both of which require that, effective October 22, 2003, any person that issues an audit report with respect to an issuer must be registered with the Board.
- C. At the time Applicant issued the audit report, Applicant was aware that it was required to register with the Board before issuing such a report, and was also aware that it was not registered.

**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 February 15, 2005, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violation that is the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

/s/

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J. Gordon Seymour  
Acting Secretary

October 14, 2004