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Inspection of Laurence Rothblatt & Company LLP

**Issued by the
Public Company Accounting Oversight Board
October 27, 2005**

**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. 104-2005-101A
(Includes portions of Parts II and IV of the full report that
were not included in PCAOB Release No. 104-2005-101)



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 Generally Accepted Accounting Principles ("GAAP") in its audits of financial statements. This report's descriptions of any such auditing failures necessarily involve descriptions of the related GAAP 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, rests with the Securities and Exchange Commission ("SEC" or "Commission"). Any description, in this report, of perceived departures from GAAP should not be understood as an indication that the Commission has considered or made any determination regarding these GAAP issues unless otherwise expressly stated.



INSPECTION OF LAURENCE ROTHBLATT & COMPANY LLP

The Public Company Accounting Oversight Board ("PCAOB" or "the Board") has conducted an inspection of the registered public accounting firm Laurence Rothblatt & Company LLP ("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.^{1/}

The Board has elsewhere described in detail its approach to making inspection-related information publicly available consistent with legal restrictions.^{2/} 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 Board does not make public any of a firm's comments that address a nonpublic portion of the report. 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 notes that it routinely grants confidential treatment, if requested, for any of a firm's comments that identify factually inaccurate statements in the draft that the Board corrects in the final report.

^{2/} 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 fieldwork for the inspection from November 10, 2004 to November 12, 2004. The fieldwork included procedures 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	1 (Great Neck, New York)
Ownership structure	Limited liability partnership
Number of partners	2
Number of professional staff ^{3/}	2
Number of issuer audit clients ^{4/}	1

Board inspections are designed to identify and address weaknesses and deficiencies related to how a firm conducts audits. 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

^{3/} "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.

^{4/} 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.

conformity with GAAP.^{5/} 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, are free of any deficiencies not specifically described in an inspection report.

A. Review of Audit Engagement

The scope of the inspection procedures performed included a review of aspects of the performance of the Firm's audit of the financial statements of its issuer audit client. The inspection team also reviewed aspects of the Firm's audit of the financial statements of a company with which that issuer audit client completed a reverse merger. The financial statements of this company were presented in the footnotes to the issuer's financial statements. The aspects reviewed were selected according to the Board's criteria, and the Firm was not allowed an opportunity to limit or influence the selection process.

The inspection team identified matters that it considered to be audit deficiencies.^{6/} The deficiencies identified included deficiencies of such significance that it appeared to the inspection team that the Firm did not obtain sufficient competent evidential matter to support its opinion on the issuer's financial statements. Those deficiencies included –

^{5/} 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 reports that information to the SEC, which has jurisdiction to determine proper accounting in issuers' financial statements.

^{6/} PCAOB standards require a firm to take appropriate actions to assess the importance of audit deficiencies identified after the date of the audit report to the firm's present ability to support its previously expressed opinions. *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). Failure to comply with these PCAOB standards could be a basis for Board disciplinary sanctions.

- (1) the failure to perform and document sufficient testing of the recording and valuation of equity transactions; and
- (2) the failure to perform and document sufficient testing of revenues and inventory.

B. Review of Quality Control System

In addition to evaluating the quality of the audit work performed on a specific audit, 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. As described above, any defects in, or criticisms of, the Firm's quality control system are 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



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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.^{7/} 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.

* * * *

2. 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 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^{8/} –

a. Technical Competence, Due Care, and Professional Skepticism

The Firm's system of quality control appears not to do enough to ensure technical competence and the exercise of due care or professional skepticism. In addition to the deficiencies noted in Part II.A, the inspection team reported that appropriate procedures related to the identification of fraud risks were not performed

^{7/} 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.

^{8/} * * * *

and documented in the work papers and that the Firm failed to determine whether the issuer's disclosures were adequate. Further, the work papers do not evidence that the Firm performed the required communications with its client's predecessor auditor.

b. Auditor Communications

The Firm's system of quality control does not provide sufficient assurance that the Firm will make or document all required auditor communications with audit committees, including making independence confirmations required by Independence Standards Board Standard No. 1, *Independence Discussions with Audit Committees*, and formally documenting communications with audit committees.

3. Monitoring and Addressing Identified Weaknesses

A firm should monitor the adequacy of its policies and procedures and meaningfully address weaknesses in its audit practice. The Firm's policies and procedures appear to be deficient in this regard. The nature of the problems reported by the inspection team suggests that the Firm has not responded meaningfully to related quality control monitoring deficiencies that have been identified to the Firm in the past, including in the Firm's 2003 and previous peer review reports.

* * * *

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 Board provided the Firm an opportunity to review and comment on a draft of this report. The Firm provided a written response.

Pursuant to section 104(f) of the Act 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 of a firm's comments that identify factually inaccurate statements in the draft that the Board corrects in the final 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. In any version of this report that the Board makes publicly available, any portions of the Firm's response that address nonpublic portions of the report are omitted.

LAURENCE ROTHBLATT & COMPANY, LLP

Certified Public Accountants

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June 29, 2005

George H. Diacont,
PCAOB
1666 K Street, N.W., 8th Floor
Washington, D.C. 20006

Dear Mr. Diacont,

Enclosed are our final signed off responses in a revised form to the comments in connection with our firm's inspection for 2003. I trust this completes the inspection on the above mentioned engagement.

Equity Transactions

We understand the PCAOB visiting Inspection Teams' concern that there were a number of transactions involving the client's equity section, adding to the complexity of the financial statements and concerns about the sufficiency of documentation evidencing audit thereof. Accordingly, we agree that perhaps the degree of work performed by us could have been better documented, and we plan to have work papers in any future engagement better demonstrate steps we performed. However, we believe it is important for us to emphasize that we prepared an Excel spreadsheet that was contained in the work papers available to the Team which presented a reconciliation of the shares of common stock before and after the reverse merger which ties into the details of the issuer's text in the 12/31/03 Form 10KSB filed on March 30, 2004 by Biometrics 2000 Corp. and is reflected within the Pro Forma Condensed Consolidated Financial Statements which accompanied the audited financial statements that were included in that filing. The reconciliation tied into the public shell's (VillageWorld.com Inc.) shares of 147,662,911 before the merger and the successor entity, Biometrics 2000 Corp. (after the name change) of 331,904,661 shares.

We also presented the Team with a spreadsheet work paper detailing the stock issued in 2003 aggregating 4,045,667 shares issued for services and loans, identifying dates of issuance, number of shares, recipients of the shares and cash received on those shares involving a cash infusion to the Company. We agree that this schedule might better have summarized these transactions, as we have done in our response to the Team comment concerning Stock-Based Compensation.

We also agree that we might have demonstrated that we had recalculated the conversion of the 508,152 Preferred B shares into 70,124,976 shares of Company common stock, and that we had traced the conversion privilege to either evidence of the exercise or identification of the privilege somewhere else. However, the calculations were checked and were correct.

The audit procedures with respect to stock options, grant and expiration dates were performed for the old company in prior years. We determined there were no updates or revisions to the original contracts and no options were granted or exercised in the current year.

Even though all these transactions were calculated by the contract accountant and recalculated by by our firm, faced with similar transactions on a future SEC engagement we intend to make efforts to better document our files with regard to matters such as these.

Equity Transactions

During the year ended December 31, 2003 a total of 4,045,667 shares were actually issued as follows:

Related to services:

Joseph Turek, Chairman, President and CEO:

1/1/03 issuance	345,667
6/1/03 issuance	<u>500,000</u>
	845,667

Katrina Champagne, Secretary/Director:

1/1/03 issuance	500,000
6/1/03 issuance	500,000
9/18/03 issuance	<u>350,000</u>
	1,350,000
	<u>2,195,667</u>

Related to bridge loans:

Robert Greene & Greene Trust – close friend:

6/1/03 issuance (received \$30,500 between 5/28-6/16/03)	650,000
7/31/03 issuance (received <u>30,110</u> between 7/17-7/24/03)	450,000
7/31/03 issuance	<u>250,000</u>
	1,350,000
	<u>\$60,610</u>

Abe Kader - Kater Matrix – close friend:

8/22/03 issuance (received <u>\$20,000</u> on 9/15/03)	<u>200,000</u>
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	<u>\$20,000</u>	
	<u>\$80,610</u>	<u>1,550,000</u>
Related to non-key employees or others probably for bridge loans:		
1/1/03 issuance - Ricelli		100,000
2/1/03 issuance - Soja		75,000
2/1/03 issuance - Lawor		75,000
9/18/03 issuance - Walsh		<u>50,000</u>
		<u>300,000</u>
TOTAL		<u>4,045,667</u>

The 2,195,667 shares of stock issued to key employees for services during the year ended December 31, 2003 were disclosed in the issuer's text of that year's 10KSB. The amount of compensation reflected in P & L for each of them, including stock for services, per Item 10 Executive Compensation was as follows:

	<u>Years ended December 31:</u>	
	<u>2003</u>	<u>2002</u>
Joseph Turek, Chairman, President & CEO, attributed to stock in 2003 - \$846 and 2002 - \$500	<u>\$846</u>	<u>\$500</u>
Katrina Champagne, Secretary/Director, attributed to Stock in 2003 - \$1,350 and 2002 - \$1,100	<u>\$22,150</u>	<u>\$18,500</u>
Peter Keenan, Predecessor's Chairman, President & CEO	<u>\$95,775</u>	<u>\$97,447</u>

Had the shares received by Turek and Champagne in 2003 and 2002 been valued at the PCAOB visiting Inspection Team suggested \$.09 and \$.02 per share price, their compensation would have been as follows:

	<u>2003</u>	<u>2002</u>
Joseph Turck (845,667 shares @ \$.09 = \$76,110) (500,000 shares @ \$.02 = \$10,000)	<u>\$76,110</u>	<u>\$10,000</u>
Katrina Champagne (1,350,000 shares @ \$.09 = \$121,500 Plus \$20,800 = \$ 142,300) (1,100,000 shares @ \$.02 = \$22,000 Plus \$ 17,400 = \$39,400)	<u>\$142,300</u>	<u>\$39,400</u>

The above suggested level of executive pay for both Turek and Champagne, both of which individually is less than \$150,000 per annum, is by no means an extraordinary level of executive compensation, especially given the fact that it likely represented a two year period commencing

January 1, 2002 through December 31, 2003. It suggests an average annual pay of approximately \$43,000 for Turek and \$91,000 for Champagne. While a value based on the services rather than the stock may be more subjective and harder to support, if it were developed is more likely to confirm these numbers than amounts based on a \$.09 share trade price.

We believe that it is debatable whether an uninformed shareholder would have drawn a different conclusion about the Company's prospects going forward from the reverse merger date had the Turk and Champagne shares issued been valued in the financial statements based on the closing trade price of the shares on the date of the completion of the reverse merger on March 4, 2004. In fact, the closing share price post the reverse merger was \$.09 on the date the 10KSB/A posted on Edgar on March 30, 2004; \$.08 on the very next day after that; and was down to \$.05 on May 3, 2004 and remained in that range through May 28, 2004 and beyond. Therefore, a higher share price valuation based on the completion date of the reverse merger might have been too optimistic because it was unduly influenced by that event itself.

Based on the Company's periodic needs for cash infusions to provide needed working capital, the benefit of hindsight strongly suggests that shares of stock issued to Robert Greene and the Greene Trust aggregating 1,350,000 for cash consideration of \$60,610 over a short period prior to the announcement of the Plan of Merger represented "bridge loans" converted to Company shares in anticipation of the reverse merger transaction. That is also true for ABC Kader's 200,000 shares for \$20,000 of cash consideration. The implicit share price for Greene Et Al bridge loans works out to \$.045 per share (\$60,610 divided by 1,350,000 shares), the closing price once the market place discounted the value of the reverse merger. It is probable that the more appropriate accounting literature for these issuances is FASB#84 entitled "Induced Conversion of Convertible Debt" rather than FASB#123. However, it is debatable as to whether a price in the range of \$.05 is the most appropriate estimate of fair value for the Greene et. al. loans converted and the Kader loan converted, resulting in a negligible charge to P & L during the year ended December 31, 2003 for a debt conversion cost rather than compensation cost. The current trading price of the shares as of the date of this response is \$.008. Consequently, it would appear to be difficult to support a case for having to record a P & L charge to reflect the fair value of the shares received for these bridge loans during the year ended December 31, 2003.

The 300,000 shares issued to non-key employees or others whether through bridge loans, which is likely, or rewards for uncompensated service represent \$27,000 valued at \$.09 and were not material in any case, but that \$.05 is a more likely measure.

It is a fact that if any of the transactions were recorded at the value proposed by the inspection team, there would be no overall effect on the stockholders' equity section of the Company. The proposed additional expense to the Company would reduce retained earnings and increase additional paid in capital by the same amount. No additional liability is borne by the Company.

These transactions were fully disclosed in the notes to the financial statements, and in information contained in Items in the issuer's text of the 10KSB/A. Management's handling of these transactions was reviewed by our firm. We agree that perhaps the transactions might have been better summarized in our work papers as we have done so above, and that our work papers should have perhaps contained share price trade information available to us on Yahoo Finance

used in this response to better make our case for our conclusions concerning valuation and accounting. We also agree that it might have been useful for the client's footnotes to simply synopsise the breakdown of parties receiving the shares as we have summarized them above.

Faced with similar transactions on a future SEC engagement we intend to make efforts to better document our files for matters such as this. However, we do not believe recording of an expense measured at somewhere between \$63,000 and \$283,000 for the year ended December 31, 2003 would be either useful to investors or make the financial statements more accurate or meaningful.

Revenue Testing

Joseph Turek is the CEO and principle accounting officer of the Company. Mr. Turek performs the accounting transactions and records such transactions into the Peachtree Accounting modules. The contract accountant reviews all the transactions recorded and performs the bank reconciliations each month to ensure all transactions are properly recorded. From this information the contract accountant develops the financial statements for the Company, including the amounts recognized as revenue.

Total Revenue for the Company for the year ended December 31, 2003 was \$159,769. Revenue is at a lower level than the total loss for the year - \$572,684. We confirmed with the predecessor auditor, Stowe & Degon, that the ending accounts receivable balance of the prior year (December 31, 2002) was tested and confirmed. We confirmed the ending accounts receivable balance of December 31, 2003. The bank reconciliations were completed and audited for the year 2003. We were therefore able to rely on the accuracy of the cash receipts posted to accounts receivable. Having confirmed both opening and ending accounts receivable, and established the accuracy of cash receipts, we were able to be satisfied as to 2003 sales.

Due to the low level of assets of the Company, the level of risk associated with this audit is low. In addition, due to the limited number of transactions, and the accounting and review process performed by the contract accountant, we can and did place significant reliance on the system of internal accounting control in place at the Company relevant to sales activities. Based on the extremely low level of that sales activity we believed it was highly unlikely that there could be a significant misstatement related to revenue recording.

Inventory Testing

Statement on Auditing Standards No. 47 – Audit Risk and Materiality in Conducting an Audit (“SAS 47”) states that “the auditor plans the audit to obtain reasonable assurance of detecting misstatements that he believes could be large enough, individually or in the aggregate, to be quantitatively material to the financial statements.” SAS 47 makes the point that the auditor’s consideration of materiality is influenced by his perception of the needs of a reasonable person who will rely on the financial statements.

The balance of Inventory, net of reserves, at December 31, 2003 was \$20,932, 51% of total assets, and less than 4% of the net loss for the year 2003 of (\$572,684). Furthermore, inventory was only 2.5% of the total stockholders’ (deficiency) of (\$823,650). According to SAS 47 the auditor is not required to estimate a single amount to use for a level of materiality. Although setting a level of materiality at the beginning of the audit is a method that may be used to streamline the efficiency of the audit, given the size of the Company, and this being a first audit of the surviving entity of the reverse merger between the Company and Villageworld.com, we decided to review each balance of the financial statements and determine the substance and nature of such balance. In the view of the audit team at Laurence Rothblatt & Company, LLP (the “Audit Firm”) a reasonable person reading these financial statements would not likely refer to and use the level of its assets as a reasonable basis to make an informed decision about this company.

The audit testing for the Inventory component consisted of a site visit to the Springfield office of the Company in December of 2003. Laurence Rothblatt observed the inventory on hand. Mr. Rothblatt ascertained that the inventory appeared to be in working order and ready for sale. Mr. Rothblatt test counted a few items to ensure the accuracy of the detail records. The sub ledger balance, including an adjustment, was agreed to the general ledger. The extent of the work performed was deemed adequate based upon the impact of the loss that would have occurred if we determined the inventory was deemed worthless and was required to be written off. The conclusion is the inventory balance at December 31, 2003 was not a material risk to the overall financial statements of the Company. Our year end audit procedures as indicated consisted of examining an inventory listing prepared by management based on their physical count which reconciled to their internal inventory records. This was deemed adequate procedures based on the materiality of the inventory with respect to potential audit risk. In other client circumstances, where an inventory misstatement could have resulted in a material impact on the financial statements, our tests of inventory would have included procedures devoting substantive attention to price testing and lower of cost or market considerations etc.

QUALITY CONTROLS

REDACTED

Comments on Non-public Aspects of Report

Technical Competence, Due Care, and Professional Skepticism

The inspection team's comment with respect to technical competence, due care, and professional skepticism is vague and nonspecific. The Firm proactively supports these professional attributes by ensuring that all firm personnel comply with AICPA and New York State Education Department CPE requirements. In addition, the Firm maintains a current professional library with numerous accounting, auditing, SEC and tax reference material. Audit checklists, referencing applicable professional standards are part of each audit engagement.

Auditor Communications

The following are requirements of Communications before Acceptance of an engagement:

1. Information about management's integrity.

We spoke to predecessor auditor, Stowe & Degon, and they vouched for the integrity of Joseph Turek, CEO of the Company. The communication was oral as allowed by AU 315. We have correspondence in the file from Stowc & Degon. In the course of our engagement we referred to engagement acceptance and planning forms but did not fill out and include them in the work paper files. This was a judgment exercised by our firm based on the nature of this particular engagement.

2. Disagreements with management about accounting principles, auditing procedures, or other similarly significant matters.

None were noted as per our oral contact in 1. above. We have the audited statements from Stowe & Degon in which they issued an unqualified opinion with a going concern paragraph as further evidence of that contact in our files.

3. Communications to audit committees or others with equivalent authority and responsibility regarding fraud, and internal control related matters.

The predecessor advised us during our oral communications that there were no communications made to the client concerning fraud or internal control matters that had come to their attention as auditors.

4. The predecessor auditor understands concerning the reasons for the change of auditors.

Laurence Rothblatt & Company, LLP were the auditors of the predecessor public company. The independent auditor for the nonpublic entity understood that he was unable to perform the audit of the merged entity because he was not registered with the PCAOB to do so.

Very truly yours,

Laurence Rothblatt
Certified Public Accountant