
ORDER MAKING FINDINGS AND
DISAPPROVING REGISTRATION
APPLICATION) PCAOB Release No. 102-2010-003
June 1, 2010
*In re Registration Application of
HHH CPA Group, LLC*)
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I.

On March 1, 2010, the Public Company Accounting Oversight Board ("PCAOB" or "Board"), pursuant to PCAOB Rule 2106(b)(2)(ii), issued a Notice of Hearing on the Registration Application of HHH CPA Group, LLC ("Applicant"). The Notice of Hearing afforded Applicant an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove Applicant's application for registration with the Board. The Board received from Applicant a timely Request for a Hearing on the Registration Application.

II.

Pursuant to PCAOB Rule 5205, Applicant has submitted an Offer of Settlement that the Board has determined to accept. Solely for the purpose of this proceeding and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein except the finding described in III.A below, Applicant consents to the entry of this Order Making Findings and Disapproving Registration Application as set forth below.

III.

On the basis of information obtained by the Board in connection with consideration of Applicant's registration application, the Board finds^{1/} that:

^{1/} The findings herein are made pursuant to Applicant's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

RELEASE

- A. Applicant is a limited liability company headquartered in Columbus, Ohio.
- B. On or about January 21, 2010, Applicant certified the financial statements, including the balance sheet and income statement, of Capital City Securities LLC ("Capital"), a broker-dealer registered with the Securities and Exchange Commission ("Commission"), for the fiscal year ended December 31, 2009. Capital subsequently filed with the Commission the financial statements certified by Applicant.
- C. Section 17(e) of the Securities Exchange Act of 1934 (the "Exchange Act"), required that the balance sheet and income statement filed with the Commission by Capital for the fiscal year ended December 31, 2009 be certified by a public accounting firm registered with the Board.
- D. On the date that Applicant certified the Capital balance sheet and income statement for the fiscal year ended December 31, 2009, Applicant was not a registered public accounting firm.
- E. Applicant's certification of the balance sheet and income statement described above while not registered with the Board resulted from a 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 November 1, 2010, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the conduct that is the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

/s/ J. Gordon Seymour

J. Gordon Seymour
Secretary

June 1, 2010