

RELEASE

- A. Applicant is a proprietorship headquartered in Clearwater, Florida.
- B. Applicant issued an audit report dated March 3, 2004 with respect to Technology Resources, Inc. ("TRI"), and an audit report dated March 26, 2004 with respect to MCG Diversified Inc. ("MCG"). TRI and MCG are each an issuer as defined by the Sarbanes-Oxley Act of 2002 (the "Act") and the PCAOB Rules. On the dates Applicant issued the audit reports described above, Applicant was not registered with the Board. Accordingly, Applicant's issuance of the audit reports 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. Applicant did not identify and provide certain information concerning MCG in Item 2.2 of its Registration Application. Accordingly, Applicant violated PCAOB Rule 2101 by not following the instructions to Item 2.2 of its Registration Application, which requires that all applicants identify and provide certain information concerning issuers for which the applicant prepared audit reports during the calendar year in which the application was filed.
- 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:

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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 September 1, 2005, 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/

J. Gordon Seymour
Acting Secretary

January 11, 2005