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**ANNUAL AUDITED REPORT
 FORM X-17A-5
 PART III**

SEC FILE NUMBER
8-66335

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING January 1, 2020 AND ENDING December 31, 2020
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Liberty Partners Financial Services, LLC

OFFICIAL USE ONLY
FIRM I.D. NO.

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)

119 Simmons Rd

(No. and Street)

Mt. Pleasant

SC

29464

(City)

(State)

(Zip Code)

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT

Cassandra Woodward

800-440-0442

(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report*

Brian Anson, CPA

(Name - if individual, state last, first, middle name)

8401 Burbank Blvd. #120

Tarzana

Ca

91356

(Address)

(City)

(State)

(Zip Code)

CHECK ONE:


- Certified Public Accountant
- Public Accountant
- Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

**Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)*

OATH OR AFFIRMATION

I, Cassandra T. Woodward, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Liberty Partners Financial Services, LLC, as of December 31, 2020, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

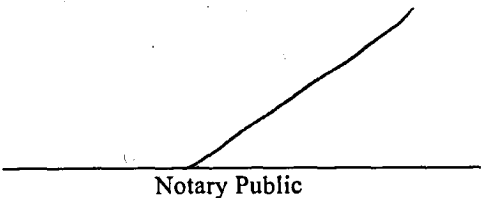


Signature

Financial Principal

Title

see attached for notary



Notary Public

This report ** contains (check all applicable boxes):

- (a) Facing Page.
- (b) Statement of Financial Condition.
- (c) Statement of Income (Loss) or, if there is other comprehensive income in the period(s) presented, a Statement of Comprehensive Income (as defined in §210.1-02 of Regulation S-X).
- (d) Statement of Changes in Financial Condition.
- (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- (g) Computation of Net Capital.
- (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- (l) An Oath or Affirmation.
- (m) A copy of the SIPC Supplemental Report.
- (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

**For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

CALIFORNIA JURAT WITH AFFIANT STATEMENT

GOVERNMENT CODE § 8202

- See Attached Document (Notary to cross out lines 1-6 below)
- See Statement Below (Lines 1-6 to be completed only by document signer[s], not Notary)

1.....
 2.....
 3.....
 4.....
 5.....
 6.....

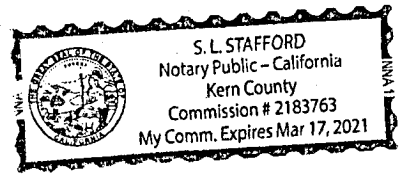
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Signature of Document Signer No. 1 Signature of Document Signer No. 2 (if any)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
 County of Kern

Subscribed and sworn to (or affirmed) before me
 on this 1 day of March, 2021
 by Date Month Year
 (1) Cassandra T. Woodward
 (and (2) N/A),
 Name(s) of Signer(s)



proved to me on the basis of satisfactory evidence
 to be the person(s) who appeared before me.

Signature [Signature]
 Signature of Notary Public

Seal
 Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: Oath or affirmation Document Date: Dec 31 2020
 Number of Pages: 2 Signer(s) Other Than Named Above: none

Liberty Partners Financial Services, LLC

Report on Financial Statements

December 31, 2020

Liberty Partners Financial Services, LLC
Notes to Financial Statements
December 31, 2020

Liberty Partners Financial Services, LLC

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BRIAN W. ANSON

Certified Public Accountant

18455 Burbank Blvd., Suite 404, Tarzana, CA 91356 • Tel. (818) 636-5660 • Fax (818) 881-2605

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Member's and Board of Directors of Liberty Partners Financial Services, LLC

Opinion on the Financial Statements

I have audited the accompanying statement of financial condition of Liberty Partners Financial Services, LLC as of December 31, 2020, the related statements of income, changes in member's equity, and cash flows for the year then ended, and the related notes (collectively referred to as the financial statements). In my opinion, the financial statements present fairly, in all material respects, the financial position of Liberty Partners Financial Services, LLC as of December 31, 2020, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

These financial statements are the responsibility of Liberty Partners Financial Services, LLC's management. My responsibility is to express an opinion on Liberty Partners Financial Services, LLC's financial statements based on my audit. I am a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and am required to be independent with respect to Liberty Partners Financial Services, LLC in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

I conducted my audit in accordance with the standards of the PCAOB. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. My audit included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. My audit also included evaluating the accounting principles used and significant estimates made by management, as evaluating the overall presentation of the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Auditor's Report on Supplemental Information

The information contained in Schedule I, II, and III ("Supplemental Information") has been subjected to audit procedures performed in conjunction with the audit of the Company's financial statements. The Supplemental Information is the responsibility of the Company's management. My audit procedures included determining whether the Supplemental Information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the Supplemental Information. In forming my opinion on the Supplemental Information, I evaluated whether the Supplemental Information, including its form and content is presented in conformity with 17 C.F.R. § 240.17a-5. In my opinion, Schedules I, II, and III are fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Brian W. Anson
Certified Public Accountant

I have served as Liberty Partners Financial Services, LLC's auditor since 2017.
Tarzana, California
February 16, 2021

Liberty Partners Financial Services, LLC
Statement of Financial Condition
December 31, 2020

Assets

Cash	\$ 154,385
Deposits with clearing organizations	50,000
Accounts receivable	185,864
Due from related parties	64,617
Property and equipment, net of accumulated depreciation of \$48,533	
Other assets	25,260
Total assets	<u>\$ 480,126</u>

Liabilities and Members' Equity

Liabilities

Accounts payable	53,875
Due to related parties	101,411
Payroll Protection Program loan payable	73,500
Commissions payable	177,691
Total liabilities	<u>406,477</u>

Member's equity

Total liabilities and member's equity	<u>\$ 480,126</u>
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Liberty Partners Financial Services, LLC
Statement of Operations
For the Year Ended December 31, 2020

Revenues	
Commissions	\$ 3,435,023
Mutual Funds	491,997
12b-1 Fees	163,615
Rep income	648,899
Other income	199,843
Total revenues	<u>4,939,377</u>
Expenses	
Clearing charges	119,379
Commissions	3,799,135
Technology	143,803
Dues and subscriptions	9,637
Wages and benefits	567,198
Insurance	99,287
Occupancy	39,850
Professional fees	52,993
Travel and meals	33,558
Other	168,289
Total operating expenses	<u>5,033,129</u>
Net Loss	<u>\$ (93,752)</u>

**Liberty Partners Financial Services, LLC
Statement of Changes in Member's Equity
For the Year Ended December 31, 2020**

Member's equity - January 1, 2020	\$ 628,974
Distributions	(461,573)
Net Loss	<u>(93,752)</u>
Member's equity - December 31, 2020	<u>\$ 73,649</u>

Liberty Partners Financial Services, LLC
Statement of Cash Flows
For the Year Ended December 31, 2020

Cash flows from operating activities	
Net Loss	\$ (93,752)
Decrease in assets	
Accounts receivable	207,180
Due from related party	288,553
Other assets	54,236
Increase (decrease) in liabilities:	
Accounts payable	(87,334)
Payroll Protection Program loan payable	73,500
Commissions payable	(27,037)
Net cash provided by operating activities	<u>415,346</u>
Cash provided by (used for) financing activities	
Distributions	(461,573)
Due to related parties	101,411
Net cash used for financing activities	<u>(360,162)</u>
Net increase in cash	55,184
Cash, beginning of year	99,201
Cash, end of year	<u>\$ 154,385</u>
Supplemental disclosure of cash flow information	
Cash paid during the year for interest	\$ 10,671
Cash paid during the year for taxes	\$ -

Liberty Partners Financial Services
Computation of Net Capital Pursuant to SEC Rule 15c3-1

December 31, 2020

Net Capital

Total member's equity	\$ 73,649
Add backs	
Payroll Protection Program expenses	73,500
Total add backs	<u>73,500</u>
Non-allowable assets, deductions and/or charges	
Due from related parties	64,617
Other assets	25,260
Total non-allowable assets, deductions and/or charges	<u>89,877</u>
Net capital under SEC Rule 15c3-1	<u>\$ 57,272</u>
Aggregate indebtedness	
Accounts payable	53,875
Due to related parties	101,411
Commissions payable	177,691
Total aggregate indebtedness	<u>\$ 332,977</u>
Computation of net capital requirement	
Minimum net capital requirement (the greater of \$5,000 or 6 2/3% aggregated indebtedness)	<u>\$ 22,198</u>
Net capital in excess of minimum requirement	<u>\$ 35,074</u>
Ratio of aggregate indebtedness to net capital	<u>5.81 to 1</u>

Liberty Partners Financial Services, LLC
Notes to Financial Statements
December 31, 2020

Note 1: GENERAL & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

GENERAL

Liberty Partners Financial Services, LLC, (the "Company"), (registered in AK, AL, AR, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, ND, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, and WY) was formed in 2002 under the laws of California as a Limited Liability Corporation. The Company is registered as a broker-dealer with the Securities and Exchange Commission ("SEC") and is a member of the Financial Industry Regulatory Authority ("FINRA") and Securities Investor Protection Corporation ("SIPC"). The Company is authorized to engage in broker-dealer retailing corporate securities over the counter, selling corporate debt securities, mutual fund retailer, United States government securities broker, selling variable life insurance or annuities, options, municipals securities, and conduct securities business with retail clients. The Company does not hold customer funds or safeguard customer securities. The company went through an ownership change on April 13, 2016 via an asset sale.

Fair value of financial instruments:

The reported amounts of cash, receivables and liabilities approximate fair value due to the short-term maturity of these instruments.

Trades are recorded on a trade date basis with related commission income and expenses also recorded on a trade date basis.

Property and equipment purchases over \$500 individually are capitalized. Depreciation is calculated using straight line method over a useful life of five (5) and seven (7) years depending on the type of asset.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

CONCENTRATIONS OF CREDIT RISK

The Company is engaged in various trading and brokerage activities in which counterparties primarily include broker-dealers, banks, and other financial institutions. In the event counterparties do not fulfill their obligations, the Company may be exposed to risk. The risk of default depends on the creditworthiness of the counterparty or issuer of the instrument. It is the Company's policy to review, as necessary, the credit standing of each counter party.

Liberty Partners Financial Services, LLC
Notes to Financial Statements
December 31, 2020

Note 2: ASC 606 REVENUE RECOGNITION

Revenue is measured based on a consideration specified in a contract with a customer, and excludes any sales incentives and amounts collected on behalf of third parties. The Company recognizes revenue when it satisfied a performance obligation by transferring control over a product or service to a customer.

Taxes and regulatory fees assessed by a government authority or agency that are both imposed on and concurrent with a specified revenue-producing transaction and are collected by the Company from a customer, are excluded from revenue.

The following is a description of activities – separated by reportable segments, per FINRA Form “Supplemental Statement of Income (SSOI)”; from which the Company generates its revenue. For more detailed information about reportable segments, see below

Commissions: This includes performance obligations related to transactions that are subject to SEA Rule 10b-10 for any remuneration that would need to be disclosed. Commissions also include any transaction when the Company is engaged as an agent. It does not include net gains or losses from transactions made by the Company when acting as a principal, or riskless principal.

Revenue from sale of Investment Company Shares: This includes concessions earned from the sale of open-end mutual funds that contain a load. Included are commissions charged on transactions on no load funds and UIT’s to the extent they are open end companies.

Revenue from sale of Insurance Based Products: This includes revenue from any variable annuity or any other financial instrument that contains an insurance and security component and includes fixed annuities.

Interest/Rebate/Dividend Income: This includes rebates and/or interest earned on Securities borrowings; reverse repurchase transactions; Margin interest; interest earned from customer bank sweep into FDIC insured products and ‘40 Act investments and any interest and/or dividends on securities held in Firm inventory.

Fees earned: This includes fees earned from affiliated entities; investment banking fees, M&A advisory; account supervision and investment advisory fees; administrative fees, revenue from research services; rebates from exchanges/ECN and ATS; 12b-1 fees; Mutual fund fees other than concessions or 12b-1 fees; execution service fees; clearing services; fees earned from customer bank sweep into FDIC insured products or from ‘40Act companies and networking fees from ‘40 Act companies.

C. Contract Balances and transaction price allocated to remaining performance obligations
Due to the nature of the Company’s business, changes in receivables, contract assets and contract liabilities with customers due to revenue recognized from performance obligations satisfied in previous periods were immaterial.

Liberty Partners Financial Services, LLC
Notes to Financial Statements
December 31, 2020

Note 3: NET CAPITAL REQUIREMENTS

The Company is subject to the uniform net capital Rule (Rule 15c3-1) of the Securities and Exchange Commission, which requires both the maintenance of minimum net capital and the maintenance of a maximum ratio of aggregate indebtedness to net capital. Net capital and aggregate indebtedness change day by day, but as of December 31, 2020 the Company's net capital of \$57,273 exceeded the minimum net capital requirement by \$35,075 and the Company's ratio of aggregate indebtedness of \$332,976 to net capital was 5.81 to 1, which is less than 15:1 ceiling required.

Note 4: PROPERTY AND EQUIPMENT

At December 31, 2020 fixed assets consists of the following:

Property and equipment	\$ 48,533
Less: accumulated depreciation	<u>(48,533)</u>
	<u>\$ -</u>

There was no depreciation expense during the year ended December 31, 2020, as all property and equipment is fully depreciated.

Note 5: LEASE OBLIGATIONS

The Company leased office space in Bakersfield, CA on a month-to-month basis for \$1,600 per month through June 30, 2020.

The Company leases office space in Charleston, SC on a month-to-month basis for \$1,400 per month.

Rent expense for year ended in December 31, 2020 was \$26,400.

The Company has reviewed ASC 842 Lease Accounting and does not believe it is applicable to the Company because the operating lease for the Company's office space is on a month to month basis.

Note 6: INCOME TAXES

The Company is organized as a limited liability company and the members are liable for their proportionate share of the Company's taxable income. Therefore, no provision for income taxes is reflected in these financial statements. The Company files a federal income tax return. Management has determined that the Company has no uncertain tax positions. The Company is no longer subject to tax examinations for years before 2017.

Liberty Partners Financial Services, LLC
Notes to Financial Statements
December 31, 2020

Note 7: COMMITMENTS AND CONTINGENCIES

The Company, in the course of its normal operation, is subject to investigations, claims and lawsuits. In management's opinion, any such outstanding matters of which the Company has knowledge have been reflected in the financial statements or would not have a material adverse effect on the Company's financial position and results of operations.

Note 8: RELATED PARTY TRANSACTIONS

During the year ended December 31, 2020, the Company earned \$105,000 from related parties under shared expense agreements. Amounts due from these related parties related to these shared expense agreements \$14,000 as of December 31, 2020. Additional amounts due from other related parties totaled \$50,617. Total amounts due to related parties totaled \$101,411 as of December 31, 2020.

Note 9: PAYCHECK PROTECTION PROGRAM

On April 13, 2020, the Company received proceeds from a loan in the aggregate amount of \$73,500, pursuant to the Paycheck Protection Program (the "PPP Loan") under the recently enacted Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") administered by the U.S. Small Business Administration (the "SBA"). The PPP Loan is unsecured and has an interest rate of 1.00% per annum and is subject to the terms and conditions applicable to loans administered by the SBA under the CARES Act. Subject to certain conditions, the PPP Loan may be forgiven in whole or in part by applying for forgiveness pursuant to the CARES Act. There can be no assurance that the Company will be granted forgiveness of the PPP Loan in whole or in part.

Note 10: COVID-19

The worldwide outbreak of coronavirus (COVID-19) may lead to an adverse impact on the financial markets and the overall economy. In the event such an impact were to occur and last for a sustained period of time, the operations and financial performance of the Company may be adversely affected. At this point, however, the severity of such an event is highly uncertain and cannot be predicted.

Note 11: SUBSEQUENT EVENTS

The management has reviewed the results of operations for the period of time from its year end December 31, 2020 through February 16, 2021 the date the financial statements were available to be issued, and have determined that no adjustments are necessary to the amounts reported in the accompanying financial statements nor have any subsequent events occurred, the nature of which would require disclosure.

Liberty Partners Financial Services, LLC

Assertions Regarding Exemption Provisions

We as members of management of Liberty Partners Financial Services ("the Company") are responsible for compliance with the annual reporting requirements under Rule 17a-5 of the Securities Exchange Act of 1934. Those requirements compel a broker or dealer to file annual reports with the Securities Exchange Commission (SEC and the broker or dealer's designated examining authority (IDEA)). One of the reports to be included in the annual filing is an exemption report prepared by an independent public accountant based upon review of the assertions provided by the broker or dealer. Pursuant to that requirement the manager of the Company hereby makes the following assertions:

Identified Exemption Provision:

The Company claims exemption from the custody and reserve portions of Rule 15c3-3 by operating under the exemption provided by Rule 15c3-3 Paragraph (k)(2)(ii).

Statement Regarding Meeting Exemption Provision:

The Company met the identified exemption provision without exception throughout the period January 1, 2020 through December 31, 2020.

Liberty Partners Financial Services, LLC

By:



Cassandra Woodward, CFO

February 16, 2021

Liberty Partners Financial Services, LLC

December 31, 2020

**Schedule II
Determination of Reserve Requirements
Under Rule 15c3-3 of the Securities Exchange Commission**

The Company is exempt from the Reserve Requirement of computation according to Rule 15c3-3 (k)(2)(ii).

**Schedule III
Information Relating to Possession or Control
Requirements Under Rule 15c3-3**

The Company is exempt from the Rule 15c3-3 as it relates to Possession and Control requirements under (k)(2)(ii) exemptive provision.

BRIAN W. ANSON

Certified Public Accountant

18455 Burbank Blvd., Suite 404, Tarzana, CA 91356 • Tel. (818) 636-5660 • Fax (818) 881-2605

**REPORT OF INDEPENDENT REGISTERED PUBLIC
ACCOUNTING FIRM**

Board of Members

Liberty Partners Financial Services, LLC

Mt. Pleasant, South Carolina

I have reviewed management's statements, included in the accompanying Liberty Partners Financial Services, LLC, Exemption Report in which (1) Liberty Partners Financial Services, LLC identified the following provisions of 17 C.F.R. §15c3-3(k) under which Liberty Partners Financial Services, LLC claimed an exemption from 17 C.F.R. §240.15c3-3: (k)(2)(ii) (the "exemption provision") and 2 Liberty Partners Financial Services, LLC stated that Liberty Partners Financial Services, LLC met the identified exemption provision throughout the most recent fiscal year without exception. Liberty Partners Financial Services, LLC's management is responsible for compliance with the exemption provision and its statements.

My review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and accordingly, included inquiries and other required procedures to obtain evidence about Liberty Partners Financial Services, LLC's compliance with the exemption provision. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in paragraph (k)(2)(ii) of Rule 15c3-3 under the Securities Exchange Act of 1934.



Brian W. Anson
Certified Public Accountant
Tarzana, California
February 16, 2021

BRIAN W. ANSON

Certified Public Accountant

18455 Burbank Blvd., Suite 404, Tarzana, CA 91356 • Tel. (818) 636-5660 • Fax (818) 881-2605

Independent Accountant's Report on Applying Agreed – Upon Procedures Related to an Entity's SIPC Assessment Reconciliation.

Board of Members

Liberty Partners Financial Services, LLC

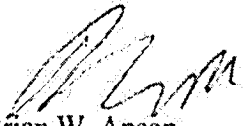
Mt. Pleasant, South Carolina

In accordance with Rule 17a-5(e)(4) under the Securities Exchange Act of 1934 and with the SIPC Series 600 Rules, I have performed the procedures enumerated below, which were agreed to by Liberty Partners Financial Services, LLC and the Securities Investor Protection Corporation ("SIPC") with respect to the accompanying General Assessment Reconciliation (Form SIPC-7) of Liberty Partners Financial Services, LLC (the "Company") for the year ended December 31, 2020, solely to assist you and SIPC in evaluating Liberty Partners Financial Services, LLC's compliance with the applicable instructions of the General Assessment Reconciliation (Form SIPC-7). Management is responsible for the Company's compliance with those requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Public Company Accounting Oversight Board (United States). The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. The procedures I performed and my findings are as follows:

1. Compared the listed assessment payments in Form SIPC-7 with respective cash disbursement records entries noting no differences;
2. Compared the Total Revenue amounts reported on the Annual Audited Report Form X-17A-5 Part III for the year ended December 31, 2020, with the Total Revenue amounts reported in Form SIPC-7 for the year ended December 31, 2020 noting no differences;
3. Compared any adjustments reported in Form SIPC-7 with supporting schedules and working papers noting no differences;
4. Recalculated the arithmetical accuracy of the calculations reflected in Form SIPC-7 and in the related schedules and working papers supporting the adjustments noting no differences; and
5. Compared the amount of any payment (overpayment) applied to the current assessment with the Form SIPC-7 on which it was originally computed noting no differences.

I was not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the applicable instructions of the Form SIPC-7. Accordingly, I do not express such an opinion. Had I performed additional procedures other matters might have come to my attention that would have been reported to you.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.



Brian W. Anson
Certified Public Accountant
Tarzana, California
February 16, 2021