

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES ACT OF 1933
Release No. 9608 / July 1, 2014

SECURITIES EXCHANGE ACT OF 1934
Release No. 72503 / July 1, 2014

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 3562 / July 1, 2014

ADMINISTRATIVE PROCEEDING
File No. 3-15952

In the Matter of	:	ORDER INSTITUTING PUBLIC
	:	ADMINISTRATIVE AND CEASE-AND-
	:	DESIST PROCEEDINGS PURSUANT
	:	TO SECTION 8A OF THE SECURITIES
EFP ROTENBERG, LLP	:	ACT OF 1933, SECTIONS 21C AND 4C
	:	OF THE SECURITIES EXCHANGE ACT
and	:	OF 1934, AND RULE 102(e) OF THE
	:	COMMISSION'S RULES OF
NICHOLAS R. BOTTINI, CPA,	:	PRACTICE, MAKING FINDINGS, AND
	:	IMPOSING REMEDIAL SANCTIONS,
Respondents.	:	AND A CEASE-AND-DESIST ORDER
	:	

I.

The Securities and Exchange Commission (“Commission”) deems it appropriate that public administrative and cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 8A of the Securities Act of 1933 (“Securities Act”), Sections 21C and 4C(a)(2)¹ of the Securities Exchange Act of 1934 (“Exchange Act”), and Rule 102(e)(1)(ii) of the Commission’s

¹ Section 4C(a)(2) provides, in relevant part, that:

The Commission may censure any person, or deny, temporarily or permanently, to any person the privilege of appearing or practicing before the Commission in any way, if that person is found . . . to have engaged in . . . improper professional conduct.

Rules of Practice² against EFP Rotenberg, LLP (“Rotenberg”) and Nicholas R. Bottini (“Bottini”) (collectively, “Respondents”).

II.

In anticipation of the institution of these proceedings, Respondents have submitted Offers of Settlement (the “Offers”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over themselves and over the subject matter of these proceedings, which are admitted, Respondents consent to the entry of this Order Instituting Public Administrative and Cease-and-Desist Proceedings Pursuant to Section 8A of the Securities Act of 1933, Sections 21C and 4C(a)(2) of the Securities Exchange Act of 1934, and Rule 102(e)(1)(ii) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions, and a Cease-and-Desist Order (“Order”), as set forth below.

III.

On the basis of this Order and Respondents’ Offers, the Commission finds³ that:

A. SUMMARY

1. This matter concerns improper professional conduct by EFP Rotenberg, LLP and Nicholas R. Bottini (collectively, “Respondents”) in connection with the audit of the financial statements of Universal Travel Group (“UTG”) for the year ending December 31, 2010 (the “UTG Audit”), and their violation of the document retention requirements of Rule 2-06 under Regulation S-X [17 C.F.R. § 210.2-06].

B. RESPONDENTS

2. EFP Rotenberg, LLP is a public accounting firm, registered with the Public Company Accounting Oversight Board (“PCAOB”) and headquartered in Rochester, New York. Rotenberg became UTG’s auditor on April 28, 2011.

3. Nicholas R. Bottini, CPA, 52 years old, was a partner of EFP Rotenberg, LLP and led the firm’s China practice, which performed multiple audits of China-based issuers. He was the engagement partner for the UTG Audit. As such, Bottini exercised final authority on all

² Rule 102(e)(1)(ii) provides, in pertinent part, that:

The Commission may censure a person or deny, temporarily or permanently, the privilege of appearing or practicing before it in any way to any person who is found . . . to have engaged in . . . improper professional conduct.

³ The findings herein are made pursuant to Respondents’ Offers of Settlement and are not binding on any other person or entity in this or any other proceeding.

significant decisions relating to the UTG Audit. Bottini is a Certified Public Accountant, licensed in New York, Pennsylvania and California, and he is a resident of Tustin, California.

C. RELEVANT ENTITY

4. Universal Travel Group is a Nevada corporation headquartered in Shenzhen, the People's Republic of China ("PRC"). UTG's common stock was registered with the Commission pursuant to Section 12(g) of the Exchange Act and was listed on the New York Stock Exchange ("NYSE") until it voluntarily delisted in April 2012. In September 2013, the Commission filed a settled injunctive action against UTG and its former chief executive officer and chief financial officer, alleging antifraud, reporting, books and records, and internal controls violations. The Commission also revoked the registration of UTG's securities pursuant to Section 12(j) of the Exchange Act.

D. FACTS

5. UTG became a public company in the U.S. in 2006 through a reverse merger with a Nevada shell company. All of its operations are in the PRC. It claims to sell airline tickets, hotel rooms, and packaged tours by telephone, in person, and over the Internet. Between 2007 and 2010, UTG announced the acquisition or creation of ten PRC operating companies and consistently reported growing revenues and profits.

Analysts Accuse UTG of Fraud

6. UTG changed auditors on September 1, 2010, and on September 15, an Australian advisory firm published a report on the Internet that described UTG's English language booking systems as dysfunctional, its web traffic as very low compared to its competitors, and certain financial statement balances as suspicious. UTG disputed the report, but its recently appointed auditor resigned shortly thereafter and UTG hired a new auditor.

7. In March 2011, a U.S. research firm published a report which doubted "the authenticity of [UTG's] revenue and net income," and accused UTG of "lying about the amount of cash on its balance sheet." The research firm analyzed certain UTG financial statement balances and also found items that were suspicious. For example, in 2009, UTG reported spending very little on advertising and marketing compared to its PRC competitors, but UTG claimed to sell equivalent numbers of airline tickets and hotel bookings; this suggested to the research firm that "[UTG's] financial statements are fabricated." The research firm claimed further to have viewed the financial filings of certain UTG subsidiaries that were provided to the PRC government, and found that the revenues, income, and assets reported in these PRC filings were far lower (less than 1%) than the corresponding figures reported in UTG's Commission filings.

The Predecessor Auditor Resigns

8. The public accounting firm that preceded Rotenberg as UTG's auditor (the "Predecessor Auditor") obtained evidence during its field work for the 2010 UTG audit indicating that UTG had tampered with the third party confirmation process. In testing accounts receivables, revenues and trade deposits, the Predecessor Auditor sent out over 500 third party confirmation requests, using addresses supplied by UTG. All were returned with no exceptions, a very unlikely 100% response rate, and an examination of the confirmation replies revealed certain similarities, suggesting they were prepared by the same person. The Predecessor Auditor attempted unsuccessfully to match customer addresses to directories and web sites, and in one instance it attempted an in-person visit to a purported hotel customer in Shenzhen, but the address provided by UTG turned out to be a public restroom.

9. The Predecessor Auditor also made telephone calls to a sampling of customers and deposit holders, using numbers supplied by UTG. In many cases the customers told the Predecessor Auditor that they never received any confirmation or never confirmed any balance due; further, when provided with a copy of the returned confirmation, customers stated that the corporate stamps and handwritten marks did not look familiar. At the same time, in testing UTG's substantial cash tour revenues, in many cases UTG was unable to supply requested backup documents such as invoices or receipts, and in some cases documents provided by UTG appeared to be newly-created or otherwise suspicious.

10. In light of the issues it encountered, the Predecessor Auditor advised UTG's audit committee that it needed to obtain explanations from UTG management and to conduct additional procedures, such as obtaining original supporting documents from UTG's files while in the presence of audit staff. UTG's audit committee did not agree to the additional procedures and on April 9, 2011, the Predecessor Auditor resigned. On April 14, 2011, UTG filed a Form 8-K with the Commission reporting that the Predecessor Auditor had resigned, citing scope limitations and a loss of confidence in UTG's directors and audit committee. The Form 8-K also reported that prior to its resignation, the Predecessor Auditor encountered issues during the audit related to the authenticity of confirmations and the lack of evidence of certain contracts and related cash payments. In the wake of the Predecessor Auditor's resignation, the NYSE suspended trading in UTG stock.

11. In the Form 8-K filed on April 14, 2011 reporting the Predecessor Auditor's resignation, UTG reported that its audit committee had approved the appointment of Rotenberg as new auditor as of April 12, 2011, and that Rotenberg agreed to the appointment subject to UTG clearing its client acceptance procedures. On April 29, 2011, UTG filed a Form 8-K with the Commission stating that it had cleared Rotenberg's client acceptance procedures. On June 8, 2011, UTG filed its Form 10-K for the year ending December 31, 2010, which included Rotenberg's unqualified audit opinion as to UTG's financial statements.

E. AUDIT DEFICIENCIES

Failure to Establish Adequate Client Acceptance Policies

12. An accounting firm should establish policies and procedures for deciding whether to accept or continue a client relationship and whether to perform a specific engagement for that client. Such policies and procedures should provide the firm with reasonable assurance that the likelihood of association with a client whose management lacks integrity is minimized. PCAOB Quality Control Standard § 20.14.⁴ Rotenberg did not have adequate policies and procedures as to client acceptance at the time it approved UTG as a client, which allowed the final acceptance of the UTG engagement without attempting to make any inquiries of the Predecessor Auditor.

Failure to Inquire of the Predecessor Auditor

13. Inquiry of the predecessor auditor is a necessary procedure and such communications should be evaluated before the auditor accepts an engagement. AU § 315.03 and 07. Predecessor auditor includes an auditor who did not complete an audit and has resigned. AU § 315.02. The successor auditor should make specific and reasonable inquiries of the predecessor auditor regarding matters that include, among others, information that might bear on the integrity of management and on disagreements with management. AU § 315.09. Despite the multiple issues raised by the Predecessor Auditor in UTG's Form 8-K filed on April 14, 2011, including the Predecessor Auditor's assertion that they "had lost confidence in the Board of Directors' and the Audit Committee's commitment to sound corporate governance and reliable financial reporting", Bottini made no attempt to communicate with UTG's predecessor auditor prior to accepting UTG as a client. Respondents obtained copies of all confirmation replies and certain other documents from a Hong Kong firm which had assisted the Predecessor Auditor, thereby giving them more reason to know of possible tampering with the confirmation process referenced in the Form 8-K. But Bottini did not request that UTG authorize the Predecessor Auditor to allow Respondents to review the Predecessor Auditor's work papers, which included relevant information learned by the Predecessor Auditor through its procedures relating to customer address checks, telephone calls to customers, and tour revenue backup documentation requests.

Failure to Adequately Plan the Audit

14. PCAOB Standards require that audits be adequately planned. AU §§ 150.02 and 311.01. Additionally, the auditor has a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. AU § 110.02. Respondents failed to meet these standards.

Failure to Obtain a Sufficient Understanding of UTG's Internal Controls

15. Auditors should obtain an understanding of the client's internal controls sufficient to plan the audit. AU § 319.02. Additionally, as part of the understanding of internal control sufficient to plan the audit, the auditor should evaluate whether entity programs and controls that

⁴ All references to PCAOB standards are to standards in effect at the time of the conduct described.

address identified risks of material misstatement due to fraud have been suitably designed and placed in operation. AU § 316.44. A sufficient understanding is obtained by performing procedures to understand the design of controls relevant to an audit of financial statements and determining whether they have been placed in operation. AU § 319.25. Respondents obtained flow charts and memoranda which purported to illustrate specific controls at UTG's subsidiaries, but the documents were in Chinese and largely incomprehensible English translations. Bottini was unable to decipher the flowcharts and memoranda and therefore Respondents did not obtain a sufficient understanding of the design of UTG's purported internal controls or their operational status. Thus, in planning the audit, Respondents did not learn of and could not take into account UTG's inadequate controls over cash and its inadequate cash documentation practices, as alleged in the Commission's complaint against UTG.

Failure to Adequately Extend or Revise Procedures to Address Indications of Fraud

16. The auditor's responses to address specifically identified risks of material misstatement due to fraud may include changing the nature, timing, and extent of auditing procedures. AU § 316.52. In planning the UTG audit, Bottini received several indications of possible fraud, including the resignation of the Predecessor Auditor, the critical analyst reports, and contemporaneous government and media reports that local banking personnel in the PRC had colluded with public company audit clients by providing U.S. accounting firms with false cash confirmations and false monthly bank statements.

17. Despite the Predecessor Auditor's concerns with the authenticity of confirmations and a loss of confidence in confirmation procedures carried out under circumstances which the Predecessor Auditor believed to be suspicious, Bottini planned accounts receivable procedures that called for confirmation by mail or delivery service – the same procedures used by the Predecessor Auditor. Other than speaking with UTG management, Bottini made no plans to investigate the anomalous accounts receivable confirmation replies to the Predecessor Auditor and, in fact, performed accounts receivable testing on a population that was smaller than that of the Predecessor Auditor.

18. As to the critical analyst reports, Bottini made no plans to determine whether the report concerning UTG's financial filings with the PRC government was true and, if it was, why the filings differed substantially from UTG's Commission filings. As to unusual financial statement assertions highlighted by analyst reports, such as marketing costs, the work papers state that such assertions would be "addressed through analytic procedures." However, they provide no explanation as to how additional analytic procedures would explain the anomalous financial results highlighted by the analysts and, in fact, the analytic procedures undertaken were not designed to address the concerns highlighted by the analyst reports as they merely sought to explain differences between current and historical balances of the same UTG accounts.

19. As to reports that PRC banks had provided false cash confirmations and monthly statements, Bottini made no changes to planned cash procedures which called for confirmations by mail or by client-arranged visits to local bank branches.

Failure to Obtain Sufficient Competent Evidence, Exercise Due Professional Care, Exhibit Heightened Professional Skepticism, and Control the Confirmation Process

20. Auditors are required to obtain sufficient competent evidential matter to afford a reasonable basis for an opinion regarding the financial statements under audit. AU §§150.02 and 326.01. The evidential matter obtained should be sufficient for the auditor to form conclusions concerning the validity of the individual assertions embodied in the components of financial statements, and evidential matter obtained from independent sources outside an entity provides greater assurance of reliability than that secured solely within the entity. AU § 326.13 and .21. In planning and performing an audit, auditors should exercise due professional care. AU §§ 150.02 and 230.01. In situations involving higher risk of fraud, auditors may need to exercise heightened professional skepticism. In re Gregory M. Dearlove, CPA, Exch. Act Rel. No. 57244 (Jan. 31, 2008) at p. 8. In conducting confirmations with third parties, the auditor should exercise appropriate professional skepticism and maintain control over the process. This means establishing direct communication with the intended recipient. AU § 330.15 and .28. Respondents failed to meet these standards.

21. As of December 31, 2010, UTG claimed total assets of \$140 million, including cash and a bank certificate of deposit totaling \$59.3 million and accounts receivable of \$38.7 million. As to cash, Respondents attempted and were unable to confirm with a PRC bank one-third of the cash assets, despite the fact that they had designated cash as a significant risk and a fraud risk when planning their audit of UTG. Additionally, for over half of the cash assets, Respondents obtained confirmations only after UTG arranged visits to local branches of PRC banks, even though Bottini understood that this procedure was subject to collusion based on reports by other accounting firms. Thus, the quantity of evidence obtained as to cash was not sufficient and the quality of the evidence was lacking.

22. As to UTG's accounts receivable, Bottini sought confirmation of accounts owing a total of only 20% of UTG's total year-end accounts receivable balance, despite the high risk in the account as highlighted by the concerns of the Predecessor Auditor. For the replies that were received, the quality of the replies was poor. Most of the replies contained only a customer stamp, did not affirmatively state agreement with the balance due, and did not supply any of the information sought by the request (such as the name, title and telephone number of responding party). Given the circumstances, including the circumstances described in paragraph 13 herein, the quantity and quality of the audit evidence obtained did not satisfy the third standard of field work of AU § 150. Moreover, Bottini allowed UTG to arrange for pickup and delivery of the confirmations, thus failing to establish direct communication with the intended recipients of the confirmations, as required by AU § 330, and giving UTG the opportunity to tamper with the process.

Failure to Adequately Document Accounts Receivable and Retain Documentation

23. The auditor must document the procedures performed and evidence obtained such that an experienced auditor can understand the nature, timing, extent, and results of the procedures performed, evidence obtained, and conclusions reached. PCAOB Auditing Standard No. 3.6. Under Rule 2-06 of Regulation S-X, auditors must retain for seven years work papers

and other documents created, sent or received in connection with an audit that contain conclusions, opinions, analyses or financial data related to the audit. After scanning the returned accounts receivable confirmations into Rotenberg's computer system, the UTG Audit team then discarded the originals. In certain cases, the most important part of the scanned document – the customer stamp – was illegible. As a result, Respondents did not adequately retain documentation because an auditor could not determine the nature of the evidence obtained by reviewing the scanned copies in the work papers.

F. LEGAL STANDARDS

24. As a result of the conduct described above, Respondents engaged in improper professional conduct within the meaning of Section 4C(a)(2) of the Exchange Act and Rule 102(e)(1)(ii) of the Commission's Rules of Practice. These provisions provide, in pertinent part, that the Commission may censure or deny, temporarily or permanently, the privilege of appearing or practicing before the Commission in any way to any person who is found by the Commission to have engaged in improper professional conduct. Under Section 4C(b) of the Exchange Act and Rule 102(e)(1)(iv) of the Commission's Rules of Practice, improper professional conduct includes negligent conduct in the form of repeated instances of unreasonable conduct, each resulting in a violation of applicable professional standards, that indicate a lack of competence to practice before the Commission. Section 8A of the Securities Act and Section 21C of the Exchange Act provide that if the Commission finds that any person has violated any provision of these titles or any rule thereunder, the Commission may order such person to cease and desist from committing or causing such violations.

25. Rotenberg's and Bottini's failure to abide by PCAOB standards in the UTG Audit, as described above, involved repeated instances of unreasonable conduct.

26. Rule 2-06 under Regulation S-X provides that for a period of seven years after an accountant concludes an audit or review of an issuer's financial statements, the accountant shall retain records relevant to the audit or review, including work papers and other documents that form the basis of the audit or review, and memoranda, correspondence, communications, other documents and records (including electronic records), which:

- A. Are created, sent or received in connection with the audit or review, and
- B. Contain conclusions, opinions, analyses, or financial data related to the audit or review.

27. The rule requires that such documents shall be retained whether they support the auditor's final conclusions regarding the audit or review, or contain information or data, relating to a significant matter, that is inconsistent with the auditor's final conclusions regarding that matter or the audit or review. Nevertheless, in certain instances, Respondents failed to retain legible accounts receivable confirmation replies received from UTG customers that contained conclusions, opinions, and financial data relating to significant revenues and balance sheet assertions.

G. FINDINGS

28. Based on the foregoing, the Commission finds that Respondents Rotenberg and Bottini engaged in improper professional conduct pursuant to Section 4C(a)(2) of the Exchange Act and Rule 102(e)(1)(ii) of the Commission's Rules of Practice.

29. Based on the foregoing, the Commission finds that Respondents Rotenberg and Bottini violated Rule 2-06 under Regulation S-X [17 C.F.R. § 210.2-06].

H. REMEDIAL EFFORTS

30. In determining to accept the Offers, the Commission considered the remedial efforts undertaken by Respondent Rotenberg, including its adoption of new client acceptance policies and procedures.

IV.

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in Respondent Bottini's and Respondent Rotenberg's Offers.

Accordingly, pursuant to Section 8A of the Securities Act, Sections 21C and 4C(a)(2) of the Exchange Act, and Rule 102(e) of the Commission's Rules of Practice, it is hereby ORDERED, effectively immediately, that:

A. Respondent Bottini and Respondent Rotenberg cease and desist from committing or causing any violations and any future violations of Rule 2-06 under Regulation S-X [17 C.F.R. § 210.2-06];

B. Respondent Rotenberg is censured;

C. Respondent Rotenberg shall not issue any audit report, accept any audit engagement, or play a substantial role in the preparation or furnishing of any audit report for any issuer or registrant, U.S. or foreign, that files with the Commission and (i) has headquarters or principal executive offices located in the PRC, or (ii) has a subsidiary or component in the PRC the assets, revenues, or expenses of which constitute 20% or more of the consolidated assets, revenues, or expenses (terms as defined by PCAOB Rules and Notes to PCAOB Rules) of the registrant or issuer. For purposes of determining 20% or more of the consolidated assets, revenues, or expenses, this determination should be made at the end of the issuer's or registrant's most recently completed fiscal year.

D. Respondent Rotenberg shall, within 30 days of the entry of this Order, pay a civil money penalty in the amount of \$50,000 to the United States Treasury. If timely payment is not made, additional interest shall accrue pursuant to 31 U.S.C. Section 3717. Payment must be made in one of the following ways:

(1) Respondent may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;

(2) Respondent may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or

(3) Respondent may pay by certified check, bank cashier's check, or United States postal money order, made payable to the Securities and Exchange Commission and hand delivered or mailed to:

Enterprise Services Center
Accounts Receivable Branch
HQ Bldg., Room 181, AMZ-341
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying EFP Rotenberg, LLP as a Respondent in these proceedings, and the file number of these proceedings; a copy of the cover letter and check or money order must be sent to: Stephen L. Cohen, Associate Director, Division of Enforcement, Securities and Exchange Commission, 100 F St., NE, Washington, DC 20549-5553.

E. Respondent Bottini shall, within thirty days of the entry of this Order, pay a civil money penalty in the amount of \$25,000 to the United States Treasury. If timely payment is not made, interest shall accrue pursuant to 31 U.S.C. Section 3717. Payment must be made in one of the following ways:

(1) Respondent may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request;

(2) Respondent may make direct payment from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>; or

(3) Respondent may pay by certified check, bank cashier's check, or United States postal money order, made payable to the Securities and Exchange Commission and hand delivered or mailed to:

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Oklahoma City, OK 73169

Payments by check or money order must be accompanied by a cover letter identifying Bottini as a Respondent in these proceedings, and the file number of these proceedings; a copy of the

cover letter and check or money order must be sent to: Stephen L. Cohen, Division of Enforcement, Securities and Exchange Commission, 100 F St., NE, Washington, DC 20549-5553.

F. Respondent Bottini is denied the privilege of appearing or practicing before the Commission as an accountant.

G. After two years from the date of this order, Respondent Bottini may request that the Commission consider his reinstatement by submitting an application (attention: Office of the Chief Accountant) to resume appearing or practicing before the Commission as:

1. a preparer or reviewer, or a person responsible for the preparation or review, of any public company's financial statements that are filed with the Commission. Such an application must satisfy the Commission that Bottini's work in his practice before the Commission will be reviewed either by the independent audit committee of the public company for which he works or in some other acceptable manner, as long as he practices before the Commission in this capacity; and/or

2. an independent accountant. Such an application must satisfy the Commission that:

(a) Bottini, or the public accounting firm with which he is associated, is registered with the PCAOB in accordance with the Sarbanes-Oxley Act of 2002, and such registration continues to be effective;

(b) Bottini, or the registered public accounting firm with which he is associated, has been inspected by the PCAOB and that inspection did not identify any criticisms of or potential defects in Bottini's or the firm's quality control system that would indicate that the Bottini will not receive appropriate supervision;

(c) Bottini has resolved all disciplinary issues with the PCAOB, and has complied with all terms and conditions of any sanctions imposed by the PCAOB (other than reinstatement by the Commission); and

(d) Bottini acknowledges his responsibility, as long as Bottini appears or practices before the Commission as an independent accountant, to comply with all requirements of the Commission and the PCAOB, including, but not limited to, all requirements relating to registration, inspections, concurring partner reviews and quality control standards.

H. The Commission will consider an application by Respondent Bottini to resume appearing or practicing before the Commission provided that his state CPA license is current and he has resolved all other disciplinary issues with the applicable state boards of accountancy. However, if state licensure is dependent on reinstatement by the Commission, the Commission will consider an application on its other merits. The Commission's review may include

consideration of, in addition to the matters referenced above, any other matters relating to Bottini's character, integrity, professional conduct, or qualifications to appear or practice before the Commission.

By the Commission.

Jill M. Peterson
Assistant Secretary