

**UNITED STATES OF AMERICA**  
before the  
**SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-19767**

**In the Matter of**

**PLS, CPA, A PROFESSIONAL  
CORPORATION, a/k/a PLS CPAs,  
CHANG G. PARK, CPA, a/k/a  
CHANGGEUN PARK, JOSEPH  
YONGYUN LEE, CPA, a/k/a YONG  
YUN LEE, and JUCHI LEE, CPA,  
a/k/a JUCHI LEE FERNANDEZ, JU-  
CHI LEE, JU CHI LEE, SUE LEE,**

**Respondents.**

**DIVISION OF ENFORCEMENT'S  
STATEMENT OF MATERIAL  
UNDISPUTED FACTS IN SUPPORT  
OF ITS MOTION FOR SUMMARY  
DISPOSITION**

**STATEMENT OF MATERIAL FACTS TO WHICH THERE IS  
NO GENUINE ISSUE IN SUPPORT OF  
DIVISION OF ENFORCEMENT’S MOTION FOR SUMMARY DISPOSITION**

**I. BACKGROUND**

No.	Fact	Supporting Evidence
1.	Respondent PLS, a California corporation, is a PCAOB-registered public accounting firm based in San Diego, California. PLS was incorporated in November 2009, and is co-owned by Park, Joseph Lee, and a third individual. Park, J. Lee and S. Lee are PLS’s only individuals who perform audit services.	<p>Corrected Order Instituting Public Administrative Cease-and-Desist Proceedings Pursuant to Sections 4C and 21C of the Securities Exchange Act of 1934 and Rule 102(e) of the Commission’s Rules of Practice and Notice of Hearing, dated April 24, 2010 (“OIP”), ¶ 1</p> <p>Answer of PLS CPA, dated May 15, 2020 (“PLS Answer”), ¶ 1</p> <p>Answer of Chang G. Park, dated May 15, 2020 (“Chang Answer”), ¶ 1</p> <p>Answer of Joseph Yongyun Lee, dated May 15, 2020 (“J. Lee Answer”), ¶ 1</p> <p>Answer of Juchi Lee Fernandez, dated May 15, 2020 (“S. Lee Answer”), ¶ 1</p>
2.	In or around 2001, Park founded an audit firm, initially named Chang G. Park, C.P.A. In November 2009, the firm was re-incorporated as PLS.	<p>OIP, ¶ 13</p> <p>PLS Answer, ¶ 13</p> <p>Chang Answer, ¶ 13</p> <p>J. Lee Answer, ¶ 13</p> <p>S. Lee Answer, ¶ 13</p>

No.	Fact	Supporting Evidence
3.	Park, age 60, resides in San Diego, California. Park is a certified public accountant licensed in California. Park is the founder of PLS. Since November 2009, Park has been the managing partner and 55% co-owner of PLS, and one of the firm's three auditors.	OIP, ¶ 2 PLS Answer, ¶ 2 Chang Answer, ¶ 2 J. Lee Answer, ¶ 2 S. Lee Answer, ¶ 2
4.	J. Lee, age 57, resides in San Diego, California. J. Lee is a certified public accountant licensed in California. Since November 2009, J. Lee has been a partner, 25% co-owner, and the CFO of PLS, where he is one of the firm's three auditors.	OIP, ¶ 3 PLS Answer, ¶ 3 Chang Answer, ¶ 3 J. Lee Answer, ¶ 3 S. Lee Answer, ¶ 3
5.	Park brought J. Lee into the firm after a friend referred J. Lee to Park.	Declaration of Marisa Westervelt ("Westervelt Decl.") filed concurrently herewith, at ¶ 3, Ex. 1 [SEC Investigative Testimony of Chang Park, April 11, 2019 ("Park") 22:19-23:12, 38:14-22]
6.	S. Lee, age 47, resides in San Diego, California. S. Lee is a certified public accountant licensed in California. Since November 2009, S. Lee has been one of the three auditors at PLS.	OIP, ¶ 4 PLS Answer, ¶ 4 Chang Answer, ¶ 4 J. Lee Answer, ¶ 4 S. Lee Answer, ¶ 4
7.	Park brought S. Lee into the firm after a friend referred S. Lee to Park.	Westervelt Decl., ¶ 3, Ex. 1 [Park 38:2-13]
8.	Park consults with J. Lee and S. Lee as to whether PLS accepts a new client, and then Park makes the decision.	Westervelt Decl., ¶ 3, Ex. 1 [Park 33:1-12]
9.	Park is "in charge of the whole operation" at PLS; he "sit[s] on top"; makes "most of the major decisions"; and has the "final decision" on questions that arise, for example as to audit binders.	Westervelt Decl., ¶ 3, Ex. 1 [Park 74:11-75:9]

No.	Fact	Supporting Evidence
10.	Park is responsible for the auditing and review side of PLS as well as its tax and bookkeeping side; he has “the final say.”	Westervelt Decl., ¶ 3, Ex. 1 [Park 75:18-24]
11.	PLS has never used any proprietary auditing software. The individual auditors use downloads of commercially available electronic audit templates to document audits. The individual auditors complete these templates electronically and/or print out hard copies to fill out manually.	OIP, ¶ 15 PLS Answer, ¶ 15 Chang Answer, ¶ 15 J. Lee Answer, ¶ 15 S. Lee Answer, ¶ 15
12.	The individual auditors either save their electronic work papers on PLS’s networked storage drive, or they save them in electronic client folders on their PLS computers which are copied to PLS’s networked storage drive. Hard copies are printed out and assembled in audit binders for the auditors’ review and signature; the resulting audit binders are then stored in individual auditors’ offices.	OIP, ¶ 16 PLS Answer, ¶ 16 Chang Answer, ¶ 16 J. Lee Answer, ¶ 16 S. Lee Answer, ¶ 16
13.	J. Lee and S. Lee are generally responsible for preparing PLS’s audit documentation and assembling and storing the audit binders. Park generally reviews the audit binders assembled by J. Lee or S. Lee.	OIP, ¶ 17 PLS Answer, ¶ 17 Chang Answer, ¶ 17 J. Lee Answer, ¶ 17 S. Lee Answer, ¶ 17
14.	As of 2019, PLS had approximately 35 clients for which it performed audit and review work annually.	Westervelt Decl., ¶ 3, Ex. 1 [Park 33:13-23]
15.	Respondents each signed a tolling agreement with the Commission suspending the running of any applicable statute of limitations from January 13, 2020 through July 13, 2020.	OIP, ¶ 12 PLS Answer, ¶ 12 Chang Answer, ¶ 12 J. Lee Answer, ¶ 12 S. Lee Answer, ¶ 12

## II. THE AUDITS AT ISSUE

No.	Fact	Supporting Evidence
16.	At the relevant time, Interactive Multi Media Corp. (n/k/a Stop Sleep Go Inc.) (“IMMA”) was a British Virgin Islands corporation headquartered in Hong Kong with common stock registered pursuant to Section 12(g) of the Securities Exchange Act of 1934 (the “Exchange Act”). Its stock was quoted for trading first on the OTCQB, then on the Pink Sheets, under the ticker symbol “IMMA.” IMMA was a self-described development stage company that intended to operate as a Hong Kong-based Internet marketer, auctioneer, dealer, and broker of products and services relating to fine art, fashion, design, and décor, among others.	Westervelt Decl., ¶¶ 4-6, Exs. 2-4 [IMMA Form 10-K for Fiscal Year Ended 10/31/2014, at pp. 1, 2, 22; IMMA Form 10-K for Fiscal Year Ended 10/31/2015, at pp. 1, 2, 21; IMMA EDGAR Search Results dated 1/21/2021]
17.	PLS issued audit reports for IMMA’s Forms 10-K for the fiscal years ended October 31, 2014 and October 31, 2015, and resigned as IMMA’s auditor on October 31, 2016.	OIP, ¶ 6 PLS Answer, ¶ 6 Chang Answer, ¶ 6 J. Lee Answer, ¶ 6 S. Lee Answer, ¶ 6
18.	At the relevant time, IMK Group, Inc. (f/k/a Futura Pictures, Inc.) (“IMKG”) was a Delaware corporation with principal place of business in Seoul, South Korea and common stock registered pursuant to Section 12(g) of the Exchange Act. Its stock was traded on the OTCQB under the ticker symbol “IMKG.” Until approximately June 2015, IMKG was engaged in the business of producing and distributing self-improvement and educational DVD’s and workforce training programs. IMKG subsequently pivoted its business to the commercial manufacturing, distribution, and marketing of cosmetics products.	Westervelt Decl., ¶¶ 7-8 Exs. 5-6 [IMKG Form 10-K for Fiscal Year Ended 2/28/2015, at pp. 1, 3, 11; IMKG EDGAR Search Results dated 1/21/2021]
19.	PLS issued an audit report for IMKG’s Form 10-K for the fiscal year ended February 28, 2015.	OIP, ¶ 8 PLS Answer, ¶ 8 Chang Answer, ¶ 8 J. Lee Answer, ¶ 8 S. Lee Answer, ¶ 8

No.	Fact	Supporting Evidence
20.	At the relevant time, RadTek, Inc. (“RDTK”) was a Nevada corporation with principal place of business in Louisville, Kentucky and common stock registered pursuant to Section 12(g) of the Exchange Act. Its stock was quoted for trading on the OTC Markets under the ticker symbol “RDTK.” RDTK developed and marketed radiation-imaging systems and equipment that employed digital radiography technology.	Westervelt Decl., ¶¶ 9-11, Exs. 7-9 [RDTK Form 10-K for Fiscal Year Ended 12/31/2015, at pp. 1, 5, 10; RDTK Form 10-K/A for Fiscal Year Ended 12/31/2015, at pp. 1, 6, 11; RDTK EDGAR Search Results dated 1/21/2021]
21.	PLS issued audit reports for RDTK’s Forms 10-K for the fiscal years ended December 31, 2013, December 31, 2014, and December 31, 2015.	OIP, ¶ 10 PLS Answer, ¶ 10 Chang Answer, ¶ 10 J. Lee Answer, ¶ 10 S. Lee Answer, ¶ 10
22.	At the relevant time, Therapeutic Solutions Intl., Inc. (“TSOI”) was a Nevada corporation with principal place of business in Oceanside, California and common stock registered pursuant to Section 12(g) of the Exchange Act. Its stock was quoted for trading on the OTC Markets - Pink Sheets - under the ticker symbol “TSOI.” Until April 28, 2014, TSOI sold, in non-US countries, plastic intraoral devices; thereafter, TSOI’s business focused on immune modulation for the treatment of several specific diseases.	Westervelt Decl., ¶¶ 12-13, Exs. 10-11 [TSOI Form 10-K for Fiscal Year Ended 12/31/2014, at pp. 1, 5, 17, 19; TSOI EDGAR Search Results dated 1/21/2021]
23.	PLS issued audit reports for TSOI’s Forms 10-K for the fiscal years ended December 31, 2013, December 31, 2014, and December 31, 2015, and resigned as TSOI’s auditor in or around October 31, 2016.	OIP, ¶ 11 PLS Answer, ¶ 11 Chang Answer, ¶ 11 J. Lee Answer, ¶ 11 S. Lee Answer, ¶ 11
24.	PLS provided audit and review services to IMMA, IMKG, RDTK and TSOI.	OIP, ¶ 19 PLS Answer, ¶ 19 Chang Answer, ¶ 19 J. Lee Answer, ¶ 19 S. Lee Answer, ¶ 19

No.	Fact	Supporting Evidence
25.	Respondents failed to prepare and retain required audit documentation for the IMMA 2014, IMMA 2015, IMKG 2015, RDTK 2015, and TSOI 2014 audits, as required by PCAOB Auditing Standard No. 3, <i>Audit Documentation</i> (n/k/a AS 1215) (“AS 3”).	OIP, ¶ 93 PLS Answer, ¶ 93 Chang Answer, ¶ 93 J. Lee Answer, ¶ 93 S. Lee Answer, ¶ 93
26.	Respondents added documents to the audit work papers without disclosing the date the documents were added.	OIP, ¶ 38 PLS Answer, ¶ 38 Chang Answer, ¶ 38 J. Lee Answer, ¶ 38 S. Lee Answer, ¶ 38

### III. THE JULY 2016 COMMISSION SUBPOENA AND THE 2016 PCAOB INSPECTION

No.	Fact	Supporting Evidence
27.	On July 5, 2016, the Commission issued an administrative subpoena for documents to PLS (the “July 2016 Commission Subpoena”). The subpoena included requests for IMMA audit work papers created during, or concerning, the time period from September 30, 2014, to July 5, 2016.	OIP, ¶ 20 PLS Answer, ¶ 20 Chang Answer, ¶ 20 J. Lee Answer, ¶ 20 S. Lee Answer, ¶ 20
28.	PLS produced IMMA audit work papers in response to the July 2016 Commission Subpoena.	OIP, ¶ 21 PLS Answer, ¶ 21 Chang Answer, ¶ 21 J. Lee Answer, ¶ 21 S. Lee Answer, ¶ 21
29.	Park received the July 2016 Commission Subpoena.	Westervelt Decl., ¶ 3, Ex. 1 [Park 132:8-133:1] <i>Id.</i> , ¶ 14, Ex. 12 [Testimony Ex. 144]

No.	Fact	Supporting Evidence
30.	S. Lee was involved in gathering and producing PLS's documents in response to the July 2016 Commission Subpoena.	<i>Id.</i> , ¶ 15, Ex. 13 [SEC Investigative Testimony of S. Lee, April 8, 2019 ("S. Lee") 144:11-145:20]
31.	On April 1, 2016, the PCAOB informed PLS that it would conduct an inspection of PLS during the week of November 7, 2016 (the "November 2016 PCAOB inspection").	OIP, ¶ 22 PLS Answer, ¶ 22 Chang Answer, ¶ 22 J. Lee Answer, ¶ 22 S. Lee Answer, ¶ 22
32.	Park, J. Lee and S. Lee each received the April 1, 2016 email from the PCAOB notifying PLS of the November 2016 PCAOB inspection.	Westervelt Decl., ¶ 3, Ex. 1 [Park 69:3-19] <i>Id.</i> , ¶15, Ex. 13 [S. Lee 104:1-105:8] <i>Id.</i> , ¶ 16, Ex. 14 [SEC Investigative Testimony of J. Lee, April 9, 2019 ("J. Lee") 50:23-51:23] <i>Id.</i> , ¶ 17, Ex. 15 [Testimony Ex. 6]
33.	On April 12, 2016, a representative of the PCAOB emailed Park, cc'ing J. Lee and S. Lee, requesting that PLS complete and return, prior to the inspection, an attached "issuer information form." The issuer information form required PLS to specify, among other information, the engagement partner ("EP") and engagement quality reviewer ("EQR") assigned to its client issuers.	OIP, ¶ 23 PLS Answer, ¶ 23 Chang Answer, ¶ 23 J. Lee Answer, ¶ 23 S. Lee Answer, ¶ 23
34.	Park asked J. Lee and S. Lee to fill out the issuer information form, for Park's review.	OIP, ¶ 24 PLS Answer, ¶ 24 Chang Answer, ¶ 24 J. Lee Answer, ¶ 24 S. Lee Answer, ¶ 24



No.	Fact	Supporting Evidence															
35.	J. Lee and S. Lee filled out the issuer information form, and Park reviewed it.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 53:7-14, 55:1-3] <i>Id.</i> , ¶ 3, Ex. 1 [Park 71:9-25] <i>Id.</i> , ¶ 15, Ex 13 [S. Lee 116:8 – 117:6] <i>Id.</i> , ¶¶ 18, 50, Exs. 16, 48 [Testimony Exs. 7-8, 9]															
36.	PLS sent the completed issuer information form back to the PCAOB on October 12, 2016. PLS subsequently amended the issuer information form to reflect the termination of its auditor relationship with TSOI, sending a final version to the PCAOB on October 31, 2016. The final version of the issuer information form PLS provided to the PCAOB included information for twenty-nine issuers.	OIP, ¶ 25 PLS Answer, ¶ 25 Chang Answer, ¶ 25 J. Lee Answer, ¶ 25 S. Lee Answer, ¶ 25															
37.	<p>The final version of the issuer information form PLS provided to the PCAOB identified the individual auditors' roles on audits for issuers IMMA, IMKG, RDTK and TSOI as follows:</p> <table border="1" data-bbox="363 1104 1133 1297"> <thead> <tr> <th data-bbox="363 1104 548 1146">Issuer</th> <th data-bbox="548 1104 841 1146">EP</th> <th data-bbox="841 1104 1133 1146">EQR</th> </tr> </thead> <tbody> <tr> <td data-bbox="363 1146 548 1188">IMMA</td> <td data-bbox="548 1146 841 1188">Juchi Lee</td> <td data-bbox="841 1146 1133 1188">Park</td> </tr> <tr> <td data-bbox="363 1188 548 1230">IMKG</td> <td data-bbox="548 1188 841 1230">Park</td> <td data-bbox="841 1188 1133 1230">Juchi Lee</td> </tr> <tr> <td data-bbox="363 1230 548 1272">RDTK</td> <td data-bbox="548 1230 841 1272">Park</td> <td data-bbox="841 1230 1133 1272">Juchi Lee</td> </tr> <tr> <td data-bbox="363 1272 548 1297">TSOI</td> <td data-bbox="548 1272 841 1297">Joseph Lee</td> <td data-bbox="841 1272 1133 1297">Juchi Lee</td> </tr> </tbody> </table>	Issuer	EP	EQR	IMMA	Juchi Lee	Park	IMKG	Park	Juchi Lee	RDTK	Park	Juchi Lee	TSOI	Joseph Lee	Juchi Lee	OIP, ¶ 26 PLS Answer, ¶ 26 Chang Answer, ¶ 26 J. Lee Answer, ¶ 26 S. Lee Answer, ¶ 26
Issuer	EP	EQR															
IMMA	Juchi Lee	Park															
IMKG	Park	Juchi Lee															
RDTK	Park	Juchi Lee															
TSOI	Joseph Lee	Juchi Lee															
38.	S. Lee admitted that she had not performed engagement quality reviews for IMKG, RDTK, or TSOI, even though the issuer information form that PLS provided to the PCAOB in advance of the November 2016 PCAOB inspection listed her as the EQR for each of these issuers.	OIP, ¶¶ 71, 85 PLS Answer, ¶¶ 71, 85 Chang Answer, ¶¶ 71, 85 J. Lee Answer, ¶¶ 71, 85 S. Lee Answer, ¶¶ 71, 85															

No.	Fact	Supporting Evidence
39.	S. Lee had not even known that she was supposed to be EQR for IMKG, RDTK, or TSOI until October 2016, when Park tasked her and J. Lee with the job of completing the issuer information form for the PCAOB in connection with the November 2016 PCAOB inspection.	OIP, ¶ 85 PLS Answer, ¶ 85 Chang Answer, ¶ 85 J. Lee Answer, ¶ 85 S. Lee Answer, ¶ 85
40.	S. Lee did not serve as the EQR for the IMKG, RDTK, or TSOI audits, but was added for purposes of preparing for the PCAOB inspection.	Westervelt Decl., ¶15, Ex. 13 [S. Lee 105:17–107:21, 108:23-109:19, 112:14 – 113:19, 115:8 – 115:20, 116:8 – 117:6, 117:13-118:8] <i>Id.</i> , ¶¶ 18, 50, Exs. 16, 48 [Testimony Exs. 7, 8, 9]
41.	Park instructed J. Lee and S. Lee to review PLS’s clients’ audit binders in preparation for the inspection.	OIP, ¶ 27 PLS Answer, ¶ 27 Chang Answer, ¶ 27 J. Lee Answer, ¶ 27 S. Lee Answer, ¶ 27
42.	Before the November 2016 PCAOB inspection was scheduled to begin, the PCAOB informed PLS that it would review the audit work papers for IMKG, RDTK and TSOI during the inspection.	OIP, ¶ 28 PLS Answer, ¶ 28 Chang Answer, ¶ 28 J. Lee Answer, ¶ 28 S. Lee Answer, ¶ 28
43.	After learning which issuers were selected for the inspection, Park instructed J. Lee and S. Lee to review the audit binders for those issuers again.	OIP, ¶ 29 PLS Answer, ¶ 29 Chang Answer, ¶ 29 J. Lee Answer, ¶ 29 S. Lee Answer, ¶ 29

No.	Fact	Supporting Evidence
44.	The PCAOB conducted its inspection of PLS from November 7, 2016 to November 11, 2016.	OIP, ¶ 30 PLS Answer, ¶ 30 Chang Answer, ¶ 30 J. Lee Answer, ¶ 30 S. Lee Answer, ¶ 30

**IV. RESPONDENTS' VIOLATIONS OF ACCOUNTING STANDARDS IN THE IMMA AUDITS**

No.	Fact	Supporting Evidence
45.	The issuer information form that PLS provided to the PCAOB in connection with the November 2016 PCAOB inspection described J. Lee as the EP for IMMA, and Park as the EQR.	OIP, ¶ 42 PLS Answer, ¶ 42 Chang Answer, ¶ 42 J. Lee Answer, ¶ 42 S. Lee Answer, ¶ 42
46.	S. Lee was the lead auditor for the IMMA 2014 and 2015 audits.	OIP, ¶ 43 PLS Answer, ¶ 43 Chang Answer, ¶ 43 J. Lee Answer, ¶ 43 S. Lee Answer, ¶ 43
47.	The July 2016 Commission Subpoena required PLS to produce IMMA audit work papers for the time period from September 30, 2014, to July 5, 2016, which included both the IMMA 2014 audit and the IMMA 2015 audit.	OIP, ¶ 44 PLS Answer, ¶ 44 Chang Answer, ¶ 44 J. Lee Answer, ¶ 44 S. Lee Answer, ¶ 44

No.	Fact	Supporting Evidence
48.	After PLS received the July 2016 Commission Subpoena on or around July 5, 2016, S. Lee prepared an audit form entitled “Inquiries of Management/Directors about the Risks of Fraud” for the IMMA 2014 audit. Juchi Lee admitted that she had searched the IMMA 2015 audit work papers for that audit’s version of the same form; hand copied the responses from that version onto a blank form, which she then signed and backdated to make it look like it had been prepared in 2015; and produced the backdated form to the Commission along with the IMMA 2014 audit work papers.	OIP, ¶ 45 PLS Answer, ¶ 45 Chang Answer, ¶ 45 J. Lee Answer, ¶ 45 S. Lee Answer, ¶ 45
49.	Or around July 21, 2016, S. Lee prepared an “Engagement Acceptance and Continuance” form for the IMMA 2014 audit and backdated this document to December 1, 2014, approximately two months before the date of the corresponding PLS audit report, which was February 12, 2015. This document, which was filled out electronically prior to printing, included the names of both S. Lee (as “Lead Partner”) and Park (as “Concurring Partner”) next to the date December 1, 2014. S. Lee admitted that she had created this document after reviewing the audit work papers in July 2016.	OIP, ¶ 46 PLS Answer, ¶ 46 Chang Answer, ¶ 46 J. Lee Answer, ¶ 46 S. Lee Answer, ¶ 46
50.	On or around July 27, 2016, Juchi Lee prepared a form entitled “Engagement Completion Document” for the IMMA 2015 audit and backdated this document to February 10, 2016, the date of the corresponding PLS audit report. The hard copy version of this form included handwritten signatures from both Juchi Lee and Park, which were backdated to February 10, 2016. Park admitted that his signature on this document was backdated.	OIP, ¶ 47 PLS Answer, ¶ 47 Chang Answer, ¶ 47 J. Lee Answer, ¶ 47 S. Lee Answer, ¶ 47
51.	Park did not think it was right to backdate his signature on the engagement completion document.	Westervelt Decl., ¶ 3, Ex. 1 [Park 119:4-123:25] <i>Id.</i> , ¶¶ 19, 20, Exs. 17-18 [Testimony Exs. 37-38]
52.	When completing documentation after the IMMA audit, S. Lee would backdate the documentation to a date before the audit report date, because that is when the documentation was supposed to have been completed.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 169:21-170:23]

**V. RESPONDENTS' VIOLATIONS OF ACCOUNTING STANDARDS IN THE IMKG AUDIT**

No.	Fact	Supporting Evidence
53.	The issuer information form that PLS provided to the PCAOB in connection with the November 2016 PCAOB inspection listed Park as the engagement partner for IMKG, and S. Lee as the EQR.	OIP, ¶ 49 PLS Answer, ¶ 49 Chang Answer, ¶ 49 J. Lee Answer, ¶ 49 S. Lee Answer, ¶ 49
54.	Park and J. Lee each admitted that they went together to Korea to conduct field work for the audit. J. Lee prepared most of the audit work papers for IMKG, which Park reviewed.	OIP, ¶ 50 PLS Answer, ¶ 50 Chang Answer, ¶ 50 J. Lee Answer, ¶ 50 S. Lee Answer, ¶ 50
55.	The PCAOB reviewed audit work papers for the IMKG 2015 audit in connection with the November 2016 PCAOB inspection.	OIP, ¶ 51 PLS Answer, ¶ 51 Chang Answer, ¶ 51 J. Lee Answer, ¶ 51 S. Lee Answer, ¶ 51
56.	Both Park and J. Lee admitted that in October 2016, in the course of preparing for the November 2016 PCAOB inspection, they had become aware that J. Lee had failed to obtain all of the documents necessary for the IMKG 2015 audit.	OIP, ¶ 52 PLS Answer, ¶ 52 Chang Answer, ¶ 52 J. Lee Answer, ¶ 52 S. Lee Answer, ¶ 52
57.	J. Lee emailed IMKG's former owner and outside consultants on or around October 2016 to request board minutes, bank reconciliations and other documents.	OIP, ¶ 53 PLS Answer, ¶ 53 Chang Answer, ¶ 53 J. Lee Answer, ¶ 53 S. Lee Answer, ¶ 53

No.	Fact	Supporting Evidence
58.	J. Lee, in preparing for the PCAOB inspection, found that IMKG audit documents were missing.	Westervelt Decl., ¶16, Ex. 14 [J. Lee 76:3-24]  <i>Id.</i> , ¶ 21, Ex. 19 [Testimony Ex. 24]
59.	J. Lee informed Park, the engagement partner, that he was going to email IMKG to obtain documents from the IMKG 2015 audit to supplement the audit binder for the PCAOB inspection.	Westervelt Decl., ¶ 3, Ex. 1 [Park 85:3-88:15]  <i>Id.</i> , ¶21, Ex. 19 [Testimony Ex. 24]
60.	J. Lee contacted IMKG to obtain missing documents for the audit binders before the PCAOB inspection, to avoid comments during the inspection about missing workpapers, an issue that the PCAOB had brought up in a prior PLS inspection in 2016.	Westervelt Decl., ¶16, Ex. 14 [J. Lee 91:11-92:2, 92:23-93:22, 94:18-96:10]  <i>Id.</i> , ¶22, Ex. 20 [Testimony Ex. 28]
61.	Park knew in October 2016 that J. Lee was contacting IMKG to supplement the audit binder for the PCAOB inspection, likely to “reduce the comments left by the PCAOB.”	Westervelt Decl., ¶ 3, Ex. 1 [Park 88:16-92:2]  <i>Id.</i> , ¶22, Ex. 20 [Testimony Ex. 28]
62.	J. Lee prepared and backdated documents for the IMKG 2015 audit in preparation for the November 2016 PCAOB inspection. PLS produced backdated documents for the IMKG 2015 audit to the PCAOB in connection with the November 2016 PCAOB inspection.	OIP, ¶ 54 PLS Answer, ¶ 54 Chang Answer, ¶ 54 J. Lee Answer, ¶ 54 S. Lee Answer, ¶ 54
63.	On or around October 12, 2016, J. Lee prepared a document entitled “Audit Program for General Planning Procedures” for the IMKG 2015 audit. J. Lee admitted that he had created this document after the audit report date, in preparation for the November 2016 PCAOB inspection.	OIP, ¶ 55 PLS Answer, ¶ 55 Chang Answer, ¶ 55 J. Lee Answer, ¶ 55 S. Lee Answer, ¶ 55
64.	J. Lee prepared the Audit Program for General Planning Procedures after the fact, for the PCAOB inspection.	Westervelt Decl., ¶16, Ex. 14 [J. Lee 78:19-80:9]  <i>Id.</i> , ¶ 23, Ex. 21 [Testimony Ex. 25]

No.	Fact	Supporting Evidence
65.	On or around October 12 or 13, 2016, J. Lee also prepared a form entitled “Engagement Completion Document” for the IMKG 2015 audit, and backdated it to July 29, 2015, the date of the corresponding PLS audit report. This document, which was filled out electronically prior to printing, included the names of J. Lee (as “Engagement Manager”), Park (as “Engagement Partner”), and S. Lee (as “Concurring Partner/Engagement Quality Reviewer”) next to the date July 29, 2015. J. Lee admitted that this document had not been prepared before the audit report was issued, and that he had backdated this document to the audit report date.	OIP, ¶ 56 PLS Answer, ¶ 56 Chang Answer, ¶ 56 J. Lee Answer, ¶ 56 S. Lee Answer, ¶ 56
66.	J. Lee was aware that the engagement completion document was supposed to be completed before the audit report was issued, but completed it afterward, backdated, to try to complete the audit binder.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 73:17-75:13]
67.	S. Lee admitted that the engagement completion document was backdated to list her as the EQR as of July 29, 2015, when she was not assigned until 2016.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 189:14-191:11] <i>Id.</i> , ¶ 24, Ex. 22 [Testimony Ex. 21]
68.	Park, as the Engagement Partner, approved the IMKG 10-K being filed without the documentation being complete.	Westervelt Decl., ¶ 3, Ex. 1 [Park 77:1-80:25] <i>Id.</i> , ¶ 24, Ex. 22 [Testimony Ex. 21]
69.	On or around October 14, 2016, J. Lee prepared a “Risk Assessment Summary Form” for the IMKG 2015 audit, and backdated it to July 9, 2015, a few weeks prior to the date of the corresponding PLS audit report. J. Lee admitted that he had created this audit report date, in preparation for the November 2016 PCAOB inspection.	OIP, ¶ 57 PLS Answer, ¶ 57 Chang Answer, ¶ 57 J. Lee Answer, ¶ 57 S. Lee Answer, ¶ 57
70.	S. Lee never performed any audit work for IMKG.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 88:19-21]
71.	S. Lee did not review the audit work papers for the IMKG 2015 audit until after the audit was completed.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 57:4-58:14]

**VI. RESPONDENTS' VIOLATIONS OF ACCOUNTING STANDARDS IN THE RDTK AUDIT**

No.	Fact	Supporting Evidence
72.	The issuer information form that PLS provided to the PCAOB in advance of the November 2016 PCAOB inspection listed Park as the engagement partner for RDTK, and S. Lee as EQR.	OIP, ¶ 60 PLS Answer, ¶ 60 Chang Answer, ¶ 60 J. Lee Answer, ¶ 60 S. Lee Answer, ¶ 60
73.	The PCAOB reviewed audit work papers for the RDTK 2015 audit in connection with the November 2016 PCAOB inspection.	OIP, ¶ 62 PLS Answer, ¶ 62 Chang Answer, ¶ 62 J. Lee Answer, ¶ 62 S. Lee Answer, ¶ 62
74.	J. Lee admitted that he had contacted RDTK after the audit report was released to request supporting documentation that was missing from the audit binders.	OIP, ¶ 63 PLS Answer, ¶ 63 Chang Answer, ¶ 63 J. Lee Answer, ¶ 63 S. Lee Answer, ¶ 63
75.	J. Lee contacted RDTK when he realized documents or items were missing from the audit binders.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 90:15-91:1]
76.	J. Lee supplemented the audit binders for RDTK before the PCAOB inspection to avoid the PCAOB providing comments during the inspection.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 113:3-21]
77.	J. Lee prepared and backdated documents for the RDTK 2015 audit in preparation for the November 2016 PCAOB inspection. PLS produced backdated documents for the RDTK 2015 audit to the PCAOB in connection with the November 2016 PCAOB inspection.	OIP, ¶ 64 PLS Answer, ¶ 64 Chang Answer, ¶ 64 J. Lee Answer, ¶ 64 S. Lee Answer, ¶ 64



No.	Fact	Supporting Evidence
78.	On or around October 18, 2016, J. Lee prepared a document entitled “Audit Program for General Planning Procedures” for the RDTK 2015 audit. J. Lee admitted that he had noticed this document was missing from the audit work papers and that he had created this document in preparation for the November 2016 PCAOB inspection.	OIP, ¶ 65 PLS Answer, ¶ 65 Chang Answer, ¶ 65 J. Lee Answer, ¶ 65 S. Lee Answer, ¶ 65
79.	On or around October 19, 2016, J. Lee also prepared a “Supervision, Review and Approval Form” for the RDTK 2015 audit and backdated it to April 27, 2016, the date of the original PLS audit report. This document, which was filled out electronically prior to printing, included the typed “signatures” of J. Lee (under the “Detailed Review” section supposed to be “performed by the staff in charge of the field work”), Park (as “Engagement Partner”), and S. Lee (as “Engagement Quality Reviewer”) next to the date April 27, 2016. J. Lee admitted that he had created this document in preparation for the November 2016 PCAOB inspection. Park also admitted that this document was created in October 2016 to supplement the audit work papers, and backdated.	OIP, ¶ 66 PLS Answer, ¶ 66 Chang Answer, ¶ 66 J. Lee Answer, ¶ 66 S. Lee Answer, ¶ 66
80.	On or around October 19, 2016, J. Lee prepared an “Engagement Completion Document” for the RDTK 2015 audit, and backdated it to April 27, 2016, the original report release date. This document, which was filled out electronically prior to printing, included the names of J. Lee (as “Engagement Manager”), Park (as “Engagement Partner”), and S. Lee (as “Concurring Partner/Engagement Quality Reviewer”) next to the date April 27, 2016. J. Lee admitted that he had created this document in October 2016 in preparation for the November 2016 PCAOB inspection. Park also admitted that this document was created in October 2016 to supplement the audit work papers, and backdated.	OIP, ¶ 67 PLS Answer, ¶ 67 Chang Answer, ¶ 67 J. Lee Answer, ¶ 67 S. Lee Answer, ¶ 67
81.	S. Lee admitted that the engagement completion document for the RDTK 2015 audit listing S. Lee as the EQR for the audit was backdated.	Westervelt Decl., ¶15, Ex. 13 [S. Lee. 179:7-181:3] <i>Id.</i> , ¶ 25, Ex. 23 [Testimony Ex. 18]
82.	S. Lee never performed any audit work for RDTK during the audit.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 88:16-18, 180:6-20]

No.	Fact	Supporting Evidence
83.	Park signed off on the RDTK 2015 audit though the work papers were not complete; he did not pay “detailed attention” and did not learn from his review that the workpapers were incomplete.	Westervelt Decl., ¶ 3, Ex. 1 [Park 139:24-141:7]

**VII. RESPONDENTS’ VIOLATIONS OF ACCOUNTING STANDARDS IN THE TSOI AUDIT**

No.	Fact	Supporting Evidence
84.	The issuer information form that PLS provided to the PCAOB in connection with the November 2016 PCAOB inspection listed J. Lee as the engagement partner for TSOI, and S. Lee as the EQR.	OIP, ¶ 69 PLS Answer, ¶ 69 Chang Answer, ¶ 69 J. Lee Answer, ¶ 69 S. Lee Answer, ¶ 69
85.	The PCAOB reviewed audit work papers for the TSOI 2014 audit in connection with the November 2016 PCAOB inspection.	OIP, ¶ 72 PLS Answer, ¶ 72 Chang Answer, ¶ 72 J. Lee Answer, ¶ 72 S. Lee Answer, ¶ 72
86.	J. Lee performed the substantive audit work for TSOI, including preparation of the audit binder, and Park served as the reviewer. Each of them knew or were reckless in not knowing that the TSOI 2014 audit had not actually been conducted in accordance with PCAOB standards.	OIP, ¶ 71 PLS Answer, ¶ 71 Chang Answer, ¶ 71 J. Lee Answer, ¶ 71 S. Lee Answer, ¶ 71
87.	S. Lee did not perform an engagement quality review for TSOI.	OIP, ¶ 71 PLS Answer, ¶ 71 Chang Answer, ¶ 71 J. Lee Answer, ¶ 71 S. Lee Answer, ¶ 71

No.	Fact	Supporting Evidence
88.	S. Lee could not have performed her engagement quality review before the TSOI Form 10-K was filed because J. Lee had not completed the report findings or the audit binders, out of laziness.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 106:21-107:6, 109:16-110:9] <i>Id.</i> , ¶ 26, Ex. 24 [Testimony Ex. 31]
89.	J. Lee admitted that he did not fill out audit documentation forms for the TSOI 2014 audit until the fall of 2016, when he was reviewing audit binders in preparation for the November 2016 PCAOB inspection.	OIP, ¶ 73 PLS Answer, ¶ 73 Chang Answer, ¶ 73 J. Lee Answer, ¶ 73 S. Lee Answer, ¶ 73
90.	J. Lee prepared and backdated documents for the TSOI 2014 audit in preparation for the November 2016 PCAOB inspection. PLS produced backdated documents for the TSOI 2014 audit to the PCAOB in connection with the November 2016 PCAOB inspection.	OIP, ¶ 74 PLS Answer, ¶ 74 Chang Answer, ¶ 74 J. Lee Answer, ¶ 74 S. Lee Answer, ¶ 74
91.	Sometime between October 24 and November 1, 2016, J. Lee prepared a document entitled “Audit Program for General Planning Procedures” for the TSOI 2014 audit. J. Lee admitted that he had created this document several months after the TSOI 2014 Form 10-K had been filed, in preparation for the November 2016 PCAOB inspection.	OIP, ¶ 75 PLS Answer, ¶ 75 Chang Answer, ¶ 75 J. Lee Answer, ¶ 75 S. Lee Answer, ¶ 75
92.	J. Lee understood that the Audit Program for General Planning Procedures document should have been completed before the audit report was issued and the Form 10-K filed.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 82:1-84:7, 100:8-15, 102:1-103:11] <i>Id.</i> , ¶¶ 27-28, Exs. 25-26 [Testimony Exs. 27, 29]
93.	Sometime between October 24 and November 1, 2016, Joseph Lee also prepared a document entitled “Risk Assessment Summary Form” for the TSOI 2014 audit. This document, which was filled out electronically prior to printing, included the names of J. Lee and S. Lee next to the date January 7, 2016, which was several months prior to the date of the corresponding PLS audit report.	OIP, ¶ 76 PLS Answer, ¶ 76 Chang Answer, ¶ 76 J. Lee Answer, ¶ 76 S. Lee Answer, ¶ 76

No.	Fact	Supporting Evidence
94.	On or around October 31 or November 1, 2016, J. Lee prepared a “Supervision, Review and Approval Form” for the TSOI 2014 audit. This document, which was filled out electronically prior to printing, included the names of J. Lee (as “Engagement Partner”) and S. Lee (as “Engagement Quality Reviewer”) next to the date June 15, 2016, the date of the corresponding PLS audit report.	OIP, ¶ 77 PLS Answer, ¶ 77 Chang Answer, ¶ 77 J. Lee Answer, ¶ 77 S. Lee Answer, ¶ 77
95.	To the extent S. Lee was listed as the EQR for the TSI 2014 audit, that was backdated in 2016.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 188:1-189:6] <i>Id.</i> , ¶ 29, Ex. 27 [Testimony Ex. 20]

### VIII. RESPONDENTS’ SCIENTER AND NEGLIGENCE

No.	Fact	Supporting Evidence
96.	According to Park, if a client of PLS’s is selected for PCAOB inspection, Park and J. Lee “go over it, and sometimes he supplements [] some missing documents.”	Westervelt Decl., ¶ 3, Ex. 1 [Park 78:18-79:8]
97.	Sometimes, Park “miss[es] the work papers” when “perus[ing]” audit binders for his review as engagement partner; “leaf[s]” through them and is “sloppy” in reviewing checklists.	Westervelt Decl., ¶ 3, Ex. 1 [Park 79:19-80:12, 140:14-141:7]
98.	Park reprimanded J. Lee on multiple occasions for not properly preparing audit binders.	Westervelt Decl., ¶ 3, Ex. 1 [Park 95:3-97:6]
99.	After learning that J. Lee was supplementing audit binders after the completion date to provide to the PCAOB, Park did not tell J. Lee not to submit the workpapers, though he knew what J. Lee was doing was wrong.	Westervelt Decl., ¶ 3, Ex. 1 [Park 99:6-100:25]
100.	Park backdated signatures on numerous audit workpapers, to supplement audit binders, when notified the PCAOB would inspect the audits for those clients.	Westervelt Decl., ¶ 3, Ex. 1 [Park 125:6-127:22]
101.	Prior to 2019, PLS was “sloppy” as to completing audit documentation by the deadline and in the manner imposed under AS 1215, in Park’s view.	Westervelt Decl., ¶ 3, Ex. 1 [Park 151:6-153:21]

No.	Fact	Supporting Evidence
102.	After her SEC testimony, S. Lee told Park she was surprised to learn that she was the EQR on certain audits.	Westervelt Decl., ¶ 3, Ex. 1 [Park 171:3-172:5]
103.	S. Lee did not serve as the EQR for the IMKG, RDTK, or TSOI audits, but was added for purposes of preparing for the PCAOB inspection.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 105:17–107:21, 108:23-109:19, 112:14 – 113:19, 115:8 – 115:20, 116:8 – 117:6, 117:13-118:8]  <i>Id.</i> , ¶¶ 18, 50, Exs. 16, 48 [Testimony Exs. 7-8, 9]
104.	J. Lee contacted IMKG to obtain missing documents for the audit binders before the PCAOB inspection, to avoid comments during the inspection about missing workpapers, an issue that the PCAOB had brought up in a prior PLS inspection.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 91:11-92:2, 92:23-93:22, 94:18-96:10]  <i>Id.</i> , ¶ 22, Ex. 20 [Testimony Ex. 28]
105.	Park knew in October 2016 that J. Lee was contacting IMKG to supplement the audit binder for the PCAOB inspection, likely to “reduce the comments left by the PCAOB.”	Westervelt Decl. Ex. 1 [Park 88:16-92:2]  <i>Id.</i> , ¶ 22, Ex. 20 [Testimony Ex. 28]
106.	J. Lee estimates that in 2015-2016, 10-20% of the audits for which he signed off, the work paper documentation was not completed at the time he signed off on the audit.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 58:24-60:20]
107.	On at least one occasion, J. Lee was aware that an audit report was issued for an audit on which he was the EQR, though he had not completed his EQR review.	Westervelt Decl., ¶ 16, Ex. 14 [J. Lee 63:20-64:12]
108.	S. Lee believed that neither she nor PLS were “really serious” about completing audit documentation in a timely manner, prior to the PCAOB 2016 inspection.	Westervelt Decl., ¶ 15, Ex. 13 [S. Lee 102:8-12]

**IX. OTHER EVENTS PERTAINING TO THE ISSUERS, AND AUDIT FEES PAID**

No.	Fact	Supporting Evidence
109.	IMMA has not filed any periodic reports with the SEC since 2016.	Westervelt Decl. ¶ 6, Ex. 4 [IMMA EDGAR Search Results dated 1/21/2021].
110.	In 2017, the SEC filed an injunctive action against IMMA, and in 2018, obtained default judgments enjoining it and defendant Jason McDiarmid from violating the antifraud provisions of the Exchange Act and the Securities Act of 1933 (“Securities Act”).	Westervelt Decl., ¶¶ 30-32, Exs. 28-30 [ <i>SEC v. Jason McDiarmid et al.</i> , Case No. 2:17-CV-07201-SVW-FFM: Complaint, dated 9/29/2017; Judgment of Default against Defendant Jason McDiarmid, dated 10/25/2018; Judgment of Default against Defendant Interactive Multi-Media Auction Corp. (AKA Stop Sleep Go Inc.), dated 11/19/2018]
111.	IMKG has not filed any periodic reports with the SEC since 2016.	Westervelt Decl. ¶ 8, Ex. 6 [IMKG EDGAR Search Results dated 1/21/2021]
112.	The SEC suspended trading in IMKG from September 25, 2017 through October 6, 2017, and then revoked the registration of its registered securities for failure to file timely reports.	Westervelt Decl., ¶¶ 8, 33-35, Exs. 6, 31-33 [IMKG EDGAR Search Results dated 1/21/2021; IMKG Order of Suspension of Trading; IMKG Initial Decision of Default; IMKG Notice that Initial Decision Has Become Final]
113.	RDTK has not filed any periodic reports with the SEC since 2016.	Westervelt Decl. ¶ 11, Ex. 9 [RDTK EDGAR Search Results dated 1/21/2021]

No.	Fact	Supporting Evidence
114.	The SEC suspended trading in RDTK from August 28, 2019 through September 11, 2019, and then revoked the registration of its registered securities for failure to file timely reports.	Westervelt Decl., ¶¶ 11, 36-37, Exs. 9, 34-35 [RDTK EDGAR Search Results dated 1/21/2021; RDTK Order of Suspension of Trading; RDTK Opinion revoking registration]
115.	IMMA paid PLS at least approximately \$4,000 in audit fees for the 2014 and 2015 audits.	Westervelt Decl. ¶¶ 38-40, Exs. 36-38 [IMMA Engagement Letter dated 12/1/2014 (SEC-PLSCPA-E-0064374 - SEC-PLSCPA-E-0064376); PLS Statement No. 1657, dated 2/20/2015 (SEC-PLSCPA-E-0100932); IMMA Engagement Letter dated 1/15/2016 (SEC-PLSCPA-E-0083330 – SEC-PLSCPA-E-0083332)]
116.	IMKG paid PLS at least approximately \$12,000 in audit fees for the 2015 audit.	Westervelt Decl. ¶¶ 41-43, Exs. 39-41 [IMKG Engagement Letter dated 7/8/2015 (SEC-PLSCPA-E-0025250 – SEC-PLSCPA-E-0025253); PLS Invoice No. 2572, dated 7/8/2015 (SEC-PLSCPA-E-0025257); Email from Chang Park, to Jeff Hass, Farber Hass Hurley LLP, dated 7/14/2015 (SEC-PLSCPA-E-0044518)]

No.	Fact	Supporting Evidence
117.	RDTK paid PLS at least approximately \$18,000 in audit fees for the 2015 audit.	Westervelt Decl. ¶¶ 44-46, Exs. 42-44 [RDTK Engagement Letter dated February 23, 2016 (SEC-PLSCPA-E-0050477 – SEC-PLSCPA-E-0050480); PLS Invoice No. 2681, dated 2/23/2016 (SEC-PLSCPA-E-0034847); PLS Statement No. 1796, dated 8/10/2016 (SEC-PLSCPA-E-0057574)]
118.	TSOI paid PLS at least approximately \$10,000 in audit fees for the 2014 audit.	Westervelt Decl. ¶¶ 47-48, Exs. 45-46 [TSOI Engagement Letter dated 9/10/2015 (SEC-PLSCPA-E-0001538 – SEC-PLSCPA-E-0001540); PLS Statement No. 1781, dated 6/2/2016 (SEC-PLSCPA-E-0012654)]
119.	PLS continues to provide audit services and financial statement review services to public companies.	Westervelt Decl., ¶¶ 49, 51, Exs. 47, 49 [January 2020 PLS website excerpt; PLS public firm summary on PCAOB website, and linked PLS Annual Report (Form 2) for Reporting Year 2020]

Respectfully submitted,  
DIVISION OF ENFORCEMENT  
By its Attorneys:

/s/ Amy Jane Longo  
Amy Jane Longo  
Marisa G. Westervelt  
Securities and Exchange Commission  
454 S. Flower Street, Suite 900  
Los Angeles, CA 90071

Dated: January 26, 2021



**In the Matter of PLS, CPA, et al.**  
Administrative Proceeding File No. 3-19767  
**SERVICE LIST**

Pursuant to Commission Rule of Practice 171 (17 C.F.R. §201.171), I certify that the attached:

**DIVISION OF ENFORCEMENT'S STATEMENT OF MATERIAL UNDISPUTED  
FACTS IN SUPPORT OF ITS MOTION FOR SUMMARY DISPOSITION**

was served on January 26, 2021, upon the following parties as follows:

Vanessa Countryman, Secretary  
Securities and Exchange Commission  
100 F. Street, N.E., Mail Stop 1090  
Washington, DC 20549-1090  
Email: APFilings@sec.gov

(By electronic mail)

Danny R. McDonald, Esq.  
Law Office of Danny McDonald  
4730 Mercury Street, Suite 300  
San Diego, CA 93011  
Email: dm@merkerandmcdonald.com

(By electronic mail)

***Counsel for Respondents PLS, CPA, Chang G. Park, Joseph Yongyun Lee and Juchi Lee***

Dated: January 26, 2021

/s/ Amy Jane Longo  
Amy Jane Longo