

1 Department of Real Estate  
2 320 West 4th Street, Ste. 350  
3 Los Angeles, California 90013-1105  
4 Telephone: (213) 576-6982 (office)

**FILED**

JUL 13 2009

DEPARTMENT OF REAL ESTATE

BY: *[Signature]*

8 BEFORE THE DEPARTMENT OF REAL ESTATE

9 STATE OF CALIFORNIA

10 \* \* \*

11 In the Matter of the Accusation of )

No. H-35106 LA

12 MATTSON REAL ESTATE SERVICES INC.; )

13 and ROGER GLENN MATTSON, )

individually and as designated )

14 officer of Mattson Real Services Inc. )

15 Respondents. )

STIPULATION

AND

AGREEMENT

16  
17 It is hereby stipulated by and between Respondents  
18 MATTSON REAL ESTATE SERVICES INC. and ROGER GLENN MATTSON,  
19 individually and as designated officer of MATTSON REAL ESTATE  
20 SERVICES INC., (sometimes collectively referred to as  
21 "Respondents"), and the Complainant, acting by and through  
22 Elliott Mac Lennan, Counsel for the Department of Real Estate, as  
23 follows for the purpose of settling and disposing of the  
24 Accusation ("Accusation") filed on July 14, 2008, in this matter:

25 1. All issues which were to be contested and all  
26 evidence which was to be presented by Complainant and Respondents  
27

1 at a formal hearing on the Accusation, which hearing was to be  
2 held in accordance with the provisions of the Administrative  
3 Procedure Act ("APA"), shall instead and in place thereof be  
4 submitted solely on the basis of the provisions of this  
5 Stipulation and Agreement ("Stipulation").

6 2. Respondents have received, read and understand the  
7 Statement to Respondent, the Discovery Provisions of the APA and  
8 the Accusation filed by the Department of Real Estate in this  
9 proceeding.

10 3. Respondents timely filed a Notice of Defense  
11 pursuant to Section 11506 of the Government Code for the purpose  
12 of requesting a hearing on the allegations in the Accusation.  
13 Respondents hereby freely and voluntarily withdraw said Notice of  
14 Defense. Respondents acknowledge that they understand that by  
15 withdrawing said Notice of Defense they thereby waive their right  
16 to require the Commissioner to prove the allegations in the  
17 Accusation at a contested hearing held in accordance with the  
18 provisions of the APA and that they will waive other rights  
19 afforded to them in connection with the hearing such as the right  
20 to present evidence in their defense and the right to cross-  
21 examine witnesses.  
22

23 4. This Stipulation is based on the factual  
24 allegations contained in the Accusation. In the interest of  
25 expedience and economy, Respondents choose not to contest these  
26 allegations, but to remain silent and understand that, as a  
27

1 result thereof, these factual allegations, without being admitted  
2 or denied, will serve as a prima facie basis for the disciplinary  
3 action stipulated to herein. The Real Estate Commissioner shall  
4 not be required to provide further evidence to prove said factual  
5 allegations.

6           5. This Stipulation is made for the purpose of  
7 reaching an agreed disposition of this proceeding and is  
8 expressly limited to this proceeding and any other proceeding or  
9 case in which the Department of Real Estate ("Department"), the  
10 state or federal government, or any agency of this state, another  
11 state or federal government is involved.

12           6. It is understood by the parties that the Real  
13 Estate Commissioner may adopt this Stipulation as his Decision in  
14 this matter thereby imposing the penalty and sanctions on  
15 Respondents' real estate licenses and license rights as set forth  
16 in the "Order" herein below. In the event that the Commissioner  
17 in his discretion does not adopt the Stipulation, it shall be  
18 void and of no effect and Respondents shall retain the right to a  
19 hearing and proceeding on the Accusation under the provisions of  
20 the APA and shall not be bound by any stipulation or waiver made  
21 herein.  
22

23           7. The Order or any subsequent Order of the Real  
24 Estate Commissioner made pursuant to this Stipulation shall not  
25 constitute an estoppel, merger or bar to any further  
26 administrative or civil proceedings by the Department of Real  
27

1 Estate with respect to any matters which were not specifically  
2 alleged to be causes for Accusation in this proceeding but do  
3 constitute a bar, estoppel and merger as to any allegations  
4 actually contained in the Accusations against Respondent herein.

5 8. Respondent understands that by agreeing to this  
6 Stipulation, Respondent agrees to pay, pursuant to Business and  
7 Professions Code Section 10148, the cost of audit. The total  
8 amount of said cost is \$5,346.56.

9 9. Respondent has received, read, and understands the  
10 "Notice Concerning Costs of Subsequent Audit". Respondent  
11 further understands that by agreeing to this Stipulation, the  
12 findings set forth below in the Determination of Issues become  
13 final, and the Commissioner may charge Respondent for the cost of  
14 any subsequent audit conducted pursuant to Business and  
15 Professions Code Section 10148 to determine if the violations  
16 have been corrected. The maximum cost of the subsequent audit  
17 will not exceed \$5,346.56.  
18

19 DETERMINATION OF ISSUES

20 By reason of the foregoing, it is stipulated and agreed  
21 that the following determination of issues shall be made:

22 The conduct, acts or omissions of MATTSON REAL ESTATE  
23 SERVICES INC. and ROGER GLENN MATTSON, as described in Paragraph  
24 4, above, are in violation of Sections 10145 and 10159.5 of the  
25 Business and Professions Code ("Code") and Sections 2731, 2831.1,  
26 2832.1 and 2834 of Title 10, Chapter 6 of the California Code of  
27

1 Regulations ("Regulations") and is a basis for discipline of  
2 Respondents' license and license rights as violation of the Real  
3 Estate Law pursuant to Code Sections 10177(d), 10177(g) and  
4 10177(h).

5 ORDER

6 WHEREFORE, THE FOLLOWING ORDER is hereby made:

7 I.

8 The license and licensing rights of Respondents MATTSON  
9 REAL ESTATE SERVICES INC. and ROGER GLENN MATTSON, under the Real  
10 Estate Law, are suspended for a period of sixty (60) days from  
11 the effective date of this Decision.

12 A. Provided, however, that if Respondents request, the  
13 initial thirty (30) days of said suspension (or a portion  
14 thereof) shall be stayed for two (2) years upon condition that:

15 1. Each Respondent pays a monetary penalty pursuant to  
16 Section 10175.2 of the Business and Professions Code at the rate  
17 of \$33.33 per day for each day of the suspension for a monetary  
18 penalty of \$1,000, or \$2,000 total.

19 2. Said payment shall be in the form of a cashier's  
20 check or certified check made payable to the Recovery Account of  
21 the Real Estate Fund. Said check must be received by the  
22 Department prior to the effective date of the Decision in this  
23 matter.

24 3. No further cause for disciplinary action against  
25 the real estate license of Respondents occur within two (2) years  
26  
27

1 from the effective date of the Decision in this matter.

2 4. If Respondents fail to pay the monetary penalty in  
3 accordance with the terms of the Decision, the Commissioner may,  
4 without a hearing, order the immediate execution of all or any  
5 part of the stayed suspension, in which event the Respondent  
6 shall not be entitled to any repayment nor credit, prorated or  
7 otherwise, for money paid to the Department under the terms of  
8 this Decision.

9 5. If Respondents pay the monetary penalty and if no  
10 further cause for disciplinary action against the real estate  
11 license of Respondent occurs within two (2) years from the  
12 effective date of the Decision, the stay hereby granted shall  
13 become permanent.

14 B. The remaining thirty (30) days of the sixty (60)  
15 day suspension shall be stayed for two (2) years upon the  
16 following terms and conditions:

17 1. Respondents shall obey all laws, rules and  
18 regulations governing the rights, duties and responsibilities of  
19 a real estate licensee in the State of California; and

20 2. That no final subsequent determination be made  
21 after hearing or upon stipulation, that cause for disciplinary  
22 action occurred within two (2) years from the effective date of  
23 this Decision. Should such a determination be made, the  
24 Commissioner may, in his discretion, vacate and set aside the  
25 stay order and reimpose all or a portion of the stayed  
26  
27

1 suspension. Should no such determination be made, the stay  
2 imposed herein shall become permanent.

3 II.

4 Pursuant to Section 10148 of the Business and  
5 Professions Code, Respondents MATTSON REAL ESTATE SERVICES INC.  
6 INC. and ROGER GLENN MATTSON shall pay the Commissioner's  
7 reasonable cost for (a) the audit which led to this disciplinary  
8 action (b) a subsequent audit to determine if Respondents are now  
9 in compliance with the Real Estate Law. The cost of the audit  
10 which led to this disciplinary action is \$5,346.56. In  
11 calculating the amount of the Commissioner's reasonable cost, the  
12 Commissioner may use the estimated average hourly salary for all  
13 persons performing audits of real estate brokers, and shall  
14 include an allocation for travel time to and from the auditor's  
15 place of work. Said amount for the prior and subsequent audits  
16 shall not exceed \$10,693.12.

17  
18 Respondents shall pay such cost within 60 days of  
19 receiving an invoice from the Commissioner detailing the  
20 activities performed during the audit and the amount of time  
21 spent performing those activities.

22 The Commissioner may suspend the license of Respondents  
23 pending a hearing held in accordance with Section 11500, et seq.,  
24 of the Government Code, if payment is not timely made as provided  
25 for herein, or as provided for in a subsequent agreement between  
✓ 26 the Respondents and the Commissioner. The suspension shall remain  
27

1 in effect until payment is made in full or until Respondents  
2 enter into an agreement satisfactory to the Commissioner to  
3 provide for payment, or until a decision providing otherwise is  
4 adopted following a hearing held pursuant to this condition.

5 III.

6 All licenses and licensing rights of Respondent ROGER  
7 GLENN MATTSON are indefinitely suspended unless or until  
8 Respondent provides proof satisfactory to the Commissioner, of  
9 having taken and successfully completed the continuing education  
10 course on trust fund accounting and handling specified in  
11 paragraph (3) of subdivision (a) of Section 10170.5 of the  
12 Business and Professions Code. Proof of satisfaction of this  
13 requirement includes evidence that respondent has successfully  
14 completed the trust fund account and handling continuing  
15 education course within 120 days prior to the effective date of  
16 the Decision in this matter.

17 IV.

18 All licenses and licensing rights of Respondent ROGER  
19 GLENN MATTSON are indefinitely suspended unless or until  
20 Respondent provides proof satisfactory to the Commissioner that  
21 Respondent has made a diligent effort to pay to the respective  
22 property owners the accumulated unlawful detainer fees collected  
23 but unclaimed by tenants, in the approximate amount of  
24 \$11,562.61, as set forth in audit Report LA 070067, Issue One,  
25 and as described in Paragraph 7(a) of the Accusation.

26 (1) Respondents shall mail the payments by certified  
27 mail, return receipt requested, to the borrowers' last address



1 on file with or known to Respondents.

2 (2) If any of the payments are returned by the Post  
3 Office marked "unable to deliver," Respondents shall employ a  
4 locator service (that may be limited to or include the Internet  
5 or other database retrieval search) to try and locate the  
6 property owners. Payments shall then be made to the addresses  
7 recommended by the locator service.

8 (3) If unable to effect payment after using a locator  
9 service, Respondents shall provide reasonable proof satisfactory  
10 to the Commissioner of their efforts to comply with the  
11 provisions of this Paragraph IV.

12 (4) If the Commissioner determines that proof to be  
13 unsatisfactory, he shall so advise Respondents, and indicate  
14 what additional reasonable efforts should be made to make  
15 payment to the property owners.

16  
17 DATED: 5-13-89

EJL  
ELLIOTT MAC LENNAN, Counsel for  
the Department of Real Estate

18  
19 ///

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27

1 \* \* \*

2 EXECUTION OF THE STIPULATION

3 We have read the Stipulation. Its terms are understood  
4 by us and are agreeable and acceptable to us. We understand that  
5 we are waiving rights given to us by the California  
6 Administrative Procedure Act (including but not limited to  
7 Sections 11506, 11508, 11509 and 11513 of the Government Code),  
8 and we willingly, intelligently and voluntarily waive those  
9 rights, including the right of requiring the Commissioner to  
10 prove the allegations in the Accusation at a hearing at which we  
11 would have the right to cross-examine witnesses against us and to  
12 present evidence in defense and mitigation of the charges.  
13

14 MAILING AND FACSIMILE

15 Respondents (1) shall mail the original signed  
16 signature page of the stipulation herein to Elliott Mac Lennan:  
17 Attention: Legal Section, Department of Real Estate, 320 W.  
18 Fourth St., Suite 350, Los Angeles, California 90013-1105.  
19 Respondents shall also (2) facsimile a copy of signed signature  
20 page, to the Department at the following telephone/fax number:  
21 (213) 576-6917, Attention: Elliott Mac Lennan.  
22

23 ///

24 ///

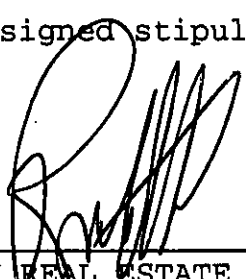
25 ///

26 ///

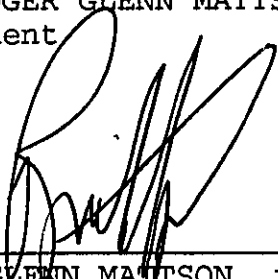
27 ///

1 A facsimile constitutes acceptance and approval of the  
2 terms and conditions of this stipulation. Respondents agree,  
3 acknowledge and understand that by electronically sending to the  
4 Department a facsimile copy of Respondents' actual signature as  
5 it appears on the stipulation that receipt of the facsimile copy  
6 by the Department shall be as binding on Respondents as if the  
7 Department had received the original signed stipulation.

8  
9  
10 DATED: 5/22/2009

  
MATTSON REAL ESTATE SERVICES INC.,  
a corporate real estate broker,  
BY: ROGER GLENN MATTSON D.O.,  
Respondent

11  
12  
13  
14  
15 DATED: 5/22/2009

  
ROGER GLENN MATTSON, individually  
and as designated officer of  
Mattson Real Estate Services Inc.,  
Respondent

16  
17  
18  
19 ///

20 ///

21 ///

22 ///

23 ///

24 ///

25 ///

26 ///

27

1 A facsimile constitutes acceptance and approval of the  
2 terms and conditions of this stipulation. Respondents agree,  
3 acknowledge and understand that by electronically sending to the  
4 Department a facsimile copy of Respondents' actual signature as  
5 it appears on the stipulation that receipt of the facsimile copy  
6 by the Department shall be as binding on Respondents as if the  
7 Department had received the original signed stipulation.

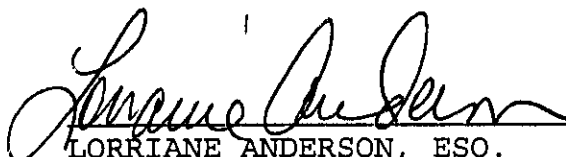
8  
9  
10 DATED: \_\_\_\_\_

MATTSON REAL ESTATE SERVICES INC.,  
a corporate real estate broker,  
BY: ROGER GLENN MATTSON D.O.,  
Respondent

11  
12  
13  
14  
15 DATED: \_\_\_\_\_

ROGER GLENN MATTSON, individually  
and as designated officer of  
Mattson Real Estate Services Inc.,  
Respondent

16  
17  
18  
19  
20 DATED: 5-28-09

  
LORRIANE ANDERSON, ESQ.  
Attorney for Respondents  
Approved as to form

21  
22  
23 ///

24 ///

25 ///

26 ///

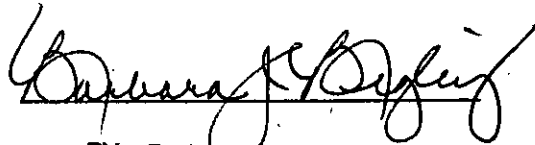
27

\* \* \*

1                   The foregoing Stipulation and Agreement is hereby  
2                   adopted as my Decision as to Respondents MATTSON REAL ESTATE  
3                   SERVICES INC. and ROGER GLENN MATTSON, individually and as  
4                   designated officer of Mattson Real Estate Services Inc. and shall  
5                   become effective at 12 o'clock noon on August 12, 2009.  
6

7  
8                   IT IS SO ORDERED 7/1, 2009.  
9

10                   JEFF DAVI  
11                   Real Estate Commissioner

12                   

13                   BY: Barbara J. Bigby  
14                   Chief Deputy Commissioner  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

ELLIOTT MAC LENNAN, SBN 66674  
Department of Real Estate  
320 West 4th Street, Ste. 350  
Los Angeles, California 90013-1105

Telephone: (213) 576-6911 (direct)  
-or- (213) 576-6982 (office)

**FILED**

JUL 14 2008

DEPARTMENT OF REAL ESTATE

BY: *Amey*

BEFORE THE DEPARTMENT OF REAL ESTATE

STATE OF CALIFORNIA

\* \* \*

In the Matter of the Accusation of

No. H-35106 LA

MATTSON REAL ESTATE SERVICES INC.,  
and ROGER GLENN MATTSON,  
individually and as designated  
officer of Mattson Real Estate  
Services Inc.,

A C C U S A T I O N

Respondents.

The Complainant, Robin Trujillo, a Deputy Real Estate  
Commissioner of the State of California, for cause of Accusation  
against MATTSON REAL ESTATE SERVICES INC. and ROGER GLENN  
MATTSON, individually and as designated officer of Mattson Real  
Estate Services Inc., alleges as follows:

1.

The Complainant, Robin Trujillo, acting in her official  
capacity as a Deputy Real Estate Commissioner of the State of  
California, makes this Accusation against MATTSON REAL ESTATE  
SERVICES INC. and ROGER GLENN MATTSON.

2.

All references to the "Code" are to the California Business and Professions Code and all references to "Regulations" are to Title 10, Chapter 6, California Code of Regulations.

#### LICENSE HISTORY

3.

A. At all times mentioned, MATTSON REAL ESTATE SERVICES INC. ("MRESI") was licensed or had license rights issued by the Department of Real Estate ("Department") as a real estate broker. On March 19, 1985, MRESI was originally licensed as a real estate broker by and through ROGER GLENN MATTSON as designated officer.

B. At all times mentioned, ROGER GLENN MATTSON ("MATTSON") was licensed or had license rights issued by the Department as a real estate broker. On March 22, 2002, MATTSON was originally licensed as a real estate broker.

C. At all times material herein, MRESI was licensed by the Department as a corporate real estate broker by and through MATTSON, as the designated officer and broker responsible, pursuant to Code Section 10159.2 for supervising the activities requiring a real estate license conducted on behalf MRESI of by MRESI's officers, agents and employees, including MATTSON.

D. On January 27, 2005, in Case No. H-31638 LA, an Accusation was filed against Respondents that resulted in stipulated discipline of Respondents' real estate broker

1 licenses, effective November 21, 2005, as more fully set forth  
2 below in Paragraph 12.

3 LICENSED ACTIVITIES AND BROKERAGE

4 MATTSON REAL ESTATE SERVICES INC.

5 4.

6 At all times mentioned, in the City of Hawthorne,  
7 County of Los Angeles, MRESI acted as a real estate broker and  
8 conducted licensed activities within the meaning of Code Section  
9 10131(b). MRESI operated a property management brokerage.

10 AUDIT

11 5.

12 On November 6, 2007, the Department completed an audit  
13 examination of the books and records of MRESI pertaining to the  
14 property management activities described in Paragraph 4, that  
15 require a real estate license. The audit examination covered a  
16 period of time beginning on September 1, 2005 to August 31, 2007.  
17 The audit examination revealed violations of the Code and the  
18 Regulations as set forth in the following paragraphs, and more  
19 fully discussed in Audit Report LA 070067 and the exhibits and  
20 work papers attached to said audit report.

21 TRUST ACCOUNTS

22 6.

23 At all times mentioned, in connection with the  
24 activities described in Paragraph 4, above, MRESI accepted or  
25 received funds including funds in trust (hereinafter "trust  
26  
27



1 funds") from or on behalf of actual or prospective parties to  
2 transactions handled by MRESI including property owners and  
3 tenants.

4 "Mattson Real Estate Services Inc. dba Mattson & Dion Investments  
5 Inc. Real Estate Trustee  
6 0510011546"  
7 Union Bank  
8 Los Angeles, CA 90051 (T/A #1)

9 "Mattson Real Estate Services Inc. dba Mattson & Dion Investments  
10 Inc. Real Estate Trustee  
11 0510036735"  
12 Union Bank  
13 Los Angeles, CA 90051 (T/A #2)

14 "Mattson Real Estate Services Inc. dba Mattson & Dion Investments  
15 Inc. Real Estate Trustee  
16 0510036530"  
17 Union Bank  
18 Los Angeles, CA 90051 (T/A #3)

19 "Mattson Real Estate Services Inc. dba Mattson & Dion Investments  
20 Inc. Real Estate Trustee  
21 0510002881"  
22 Union Bank  
23 Los Angeles, CA 90051 (T/A #4)

#### 24 VIOLATIONS OF THE REAL ESTATE LAW

#### 25 7.

26 In the course of activities described in Paragraphs 4  
27 and 6, above, and during the examination period described in  
Paragraph 5, Respondents MRESI and MATTSON, acted in violation of  
the Code and the Regulations in that they:

(a) Permitted, allowed or caused the disbursement of  
trust funds from T/A #1, where the disbursement of funds reduced

1 the total of aggregate funds in T/A #1, to an amount which, on  
2 August 31, 2007, was \$11,562.61, less than the existing aggregate  
3 trust fund liability of MRESI to every principal who was an owner  
4 of said funds, without first obtaining the prior written consent  
5 of the owners of said funds, as required by Code Section 10145  
6 and Regulation 2832.1.

7 (b) Failed to maintain a separate record for each  
8 beneficiary or transaction, thereby failing to account for all  
9 trust funds received, deposited and disbursed in T/A #1, as  
10 required by Code Section 10145 and Regulation 2831.1.

11 (c) Failed to perform a monthly reconciliation of the  
12 balance of all separate beneficiary or transaction records  
13 maintained pursuant to Regulation 2831.1 with the record of all  
14 trust funds received and disbursed by T/A #1, as required by Code  
15 Section 10145 and Regulation 2831.2.

16 (d) Permitted Marsha Mattson, Donna Mattson and Linda  
17 Dion, unlicensed and unbonded persons, to be authorized  
18 signatories on T/A #2, in violation of Code Section 10145 and  
19 Regulation 2834.

20 (e) Used the fictitious name "Mattson & Dion  
21 Investments" on its Union Bank signature cards, without holding a  
22 license bearing said fictitious business name, in violation of  
23 Code Section 10159.5 and Regulation 2731.

24 (f) The overall conduct of Respondent MATTSON  
25 constitutes a failure on his part, as officer designated by a  
26  
27

1 corporate broker licensee, to exercise the reasonable supervision  
2 and control over the licensed activities of MRESI as required by  
3 Code Section 10159.2 and Regulation 2725, and to keep MRESI in  
4 compliance with the Real Estate Law, as required by Code Sections  
5 10177(d) and 10177(h). MATTSON failed to exercise reasonable  
6 care and supervision over trust fund handling. Nor did RIJS have  
7 policies and procedures in place to maintain and monitor MRESI's  
8 compliance with the Real Estate Law.

9 DISCIPLINARY STATUTES AND REGULATIONS

10 8.

11 The conduct of Respondents MRESI and MATTSON, as  
12 alleged and described in Paragraph 7, above, violated the Code  
13 and the Regulations as set forth below:

14 PARAGRAPH

15 PROVISIONS VIOLATED

16 7(a)

Code Section 10145 and Regulation  
17 2832.1

18  
19 7(b)

Code Section 10145 and Regulation  
20 2831.1

21  
22 7(c)

Code Section 10145 and Regulation  
23 2831.2

24  
25 7(d)

Code Section 10145 and Regulation  
26 2834  
27

1  
2 7(e)

Code Section 10159.5 and Regulation  
2731

3  
4  
5 7(f)

Code Sections 10159.2 and 10177(h)  
and Regulation 2725

6  
7 The foregoing violations constitute cause for the suspension or  
8 revocation of the real estate license and license rights of MRESI  
9 and MATTSON under the provisions of Code Sections 10177(d) and/or  
10 10177(g) and 10177(h).

11 NEGLIGENCE

12 9.

13 The overall conduct of Respondents MRESI and MATTSON  
14 constitutes negligence. This conduct and violation are cause for  
15 the suspension or revocation of the real estate license and  
16 license rights of said Respondents pursuant to Code Section  
17 10177(g).

18 PRIOR DEPARTMENT ACTION

19 10.

20 On January 27, 2005, in Case No. H-31638 LA, an  
21 Accusation was filed against Respondents that resulted in  
22 stipulated discipline including a 30 day suspension of  
23 Respondents' real estate broker licenses on terms and conditions  
24 for violations of Code Sections 10145, 10159.2, 10177(d) and  
25 10177(h) and Regulations 2742, 2831 and 2834, effective November  
26 21, 2005.  
27

1 WHEREFORE, Complainant prays that a hearing be  
2 conducted on the allegations of this Accusation and that upon  
3 proof thereof, a decision be rendered imposing disciplinary  
4 action against the license and license rights of Respondents  
5 MATTSON REAL ESTATE SERVICES INC. and ROGER GLENN MATTSON, under  
6 the Real Estate Law (Part 1 of Division 4 of the Business and  
7 Professions Code) and for such other and further relief as may be  
8 proper under other applicable provisions of law.

9 Dated at Los Angeles, California

10 this 10 day of July, 2008. Robin Trujillo  
11 Deputy Real Estate Commissioner  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

24 cc: Mattson Real Estate Services Inc.  
25 c/o Roger Glenn Mattson D.O.  
26 Robin Trujillo  
27 Sacto  
Audits - Robert Brody