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JUL - 1 2010

DEPARTMENT OF REAL ESTATE
BY: [Signature]

BEFORE THE DEPARTMENT OF REAL ESTATE

STATE OF CALIFORNIA

* * *

In the Matter of the Accusation of)	No. H-36602 LA
)	
THE PRO VISTA GROUP INC.;)	
and MARIANO GONZALEZ, individually)	
and as designated officer of)	
The Pro Vista Group Inc.,)	
)	
)	
)	
Respondents)	
)	
)	

DECISION

This Decision is being issued in accordance with the provisions of Section 11520 of the Government Code, on evidence of compliance with Section 11505 of the Government Code and pursuant to the Order of Default filed on June 16, 2010, and the findings of fact set forth herein are based on one or more of the following: (1) Respondents THE PRO VISTA GROUP INC.'s and MARIANO GONZALEZ's express admissions; (2) affidavits; (3) Department Audit Report LA 080175; and (4) other evidence.

FACTUAL FINDINGS

1.

On April 7, 2010, Robin Trujillo made the Accusation in her official capacity as a Deputy Real Estate

Commissioner of the State of California. The Accusation, Statement to Respondent, Notice of Defense, Provisions of APA Relating to Discovery, Notice Concerning Costs of Audit and Copy of Section 10148 were mailed by certified mail to Respondents' last known mailing addresses on file with the Department on April 21, 2010 by certified mail and on April 30, 2010 by regular mail.

2.

On June 16, 2010, no Notice of Defense having been filed herein within the time prescribed by Section 11506 of the Government Code, Respondents THE PRO VISTA GROUP INC.'s and MARIANO GONZALEZ's default was entered herein.

3.

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

4.

A. At all times mentioned, THE PRO VISTA GROUP INC. ("PRO VISTA") and MARIANO GONZALEZ ("GONZALEZ") were licensed or had license rights issued by the California Department of Real Estate ("Department") as real estate brokers.

B. At all times mentioned herein, PRO VISTA was licensed by the Department as a corporate real estate broker by and through GONZALEZ, as the designated officer and broker responsible, pursuant to Code Sections 10211 and 10159.2 for supervising the activities requiring a real estate license conducted on behalf of PRO VISTA by PRO VISTA's officers, agents and employees, including GONZALEZ. PRO VISTA was originally licensed on September 27, 2007.

C. At all times mentioned, GONZALEZ was licensed or had license rights issued by the Department as a real estate broker. GONZALEZ was originally licensed as the designated officer of PRO VISTA on January 31, 2008. GONZALEZ was originally licensed as a real estate broker on March 21, 2008.

LICENSED ACTIVITIES AND BROKERAGE

5.

At all times mentioned, in the City of Santa Fe Springs, County of Los Angeles, PRO VISTA and GONZALEZ acted as real estate brokers conducting licensed activities within the meaning of Code Section 10131(b). PRO VISTA engaged in the business of, acted in the capacity of, advertised or assumed to act as a real estate broker, including the operation and conduct of a property management business with the public wherein, for or in expectation of compensation, for another or others, Respondents leased or rented or offered to lease or rent, or place for rent, or solicited listings of places for rent, or solicited for prospective tenants, or collected rents from real property, or improvements thereon.

FIRST CAUSE OF ACCUSATION
AUDIT EXAMINATION
PRO VISTA GROUP INC.

6.

On May 26, 2009, the Department completed an audit examination of the books and records of PRO VISTA pertaining to the property management activities described in Finding 5, that require a real estate license. The audit examination covered a period of time beginning on September 27, 2007 to November 28, 2008. The audit examination revealed violations of the Code and the Regulations as set forth in the following paragraphs, and more fully discussed in Audit Report LA 080175 and the exhibits and work papers attached to said audit report.

TRUST ACCOUNT

7.

At all times mentioned, in connection with the activities described in Finding 5, above, PRO VISTA accepted or received funds including funds in trust (hereinafter "trust funds") from or on behalf of actual or prospective parties, including property owners and tenants, to real estate transactions handled by PRO VISTA and thereafter made deposits and or disbursements of such

funds. From time to time herein mentioned during the audit period, said trust funds were deposited and/or maintained by PRO VISTA in the bank accounts as follows:

"The Pro Vista Group Inc. Trust Account
Account No. 6802973021"
Bank Popular North America
Orlando, Florida (T/A #1)

"The Pro Vista Group Inc. Trust Account
Account No. 0430037129"
Union Bank of California
Los Angeles, California (B/A #1)

VIOLATIONS OF THE REAL ESTATE LAW

8.

In the course of activities described in Findings 5 and 7, above, and during the examination period described in Finding 6, Respondents PRO VISTA and GONZALEZ acted in violation of the Code and the Regulations in that they:

(a) Permitted, allowed or caused the disbursement of trust funds from the T/A #1 where the disbursement of funds reduced the total of aggregate funds in the trust account, to an amount which, on November 28, 2008, was \$36,000.11, less than the existing aggregate trust fund liability of PRO VISTA to every principal who was an owner of said funds, in violation of code Section 10145 and Regulation 2832.1.

(b) Failed to perform a monthly reconciliation of the balance of all separate beneficiary or transaction records of all trust funds received or disbursed by T/A #1, in violation of Code Section 10145 and Regulation 2831.2.

(c) Permitted Alejandro and Rodrigo Gonzalez, GONZALEZ' daughter and son, unlicensed and unbounded persons, to be authorized signatories on T/A #1, in violation of Code Section 10145 and Regulation 2834.

(d) Failed to act in accordance with the instructions of property owners, Gustavo Flores and Jose De La Torres, with respect to property management agreements with respect to the provision for the monthly disbursement of owners' balances, in violation of Code

Section 10145 and Regulation 2831. PRO VISTA disbursed to them a minimum of one hundred eighteen Non Sufficient Funds checks.

(e)(1) Comingled and converted trust funds in the form of rents received from tenants from property management activities and deposited them into B/A #1, PRO VISTA's general operating account, instead of depositing said trust funds into a trust account and disbursing funds from B/A #1 in an amount greater than the amount of trust funds deposited, thus constituting comingling and conversion, in violation of Code Sections 10145, 10176(e) and 10176(i) and Regulation 2835.

(e)(2) In general operating account B/A #1 there was excess of funds withdrawn when compared to the management fees earned. A total of \$11,296.68 was converted by PRO VISTA and GONZALEZ when compared to the sampled management fee for the month of October 2008, of \$1,536.32. This amount is 4% of total rental receipts of \$38,408.00. However a total of \$12,833.00 was withdrawn from the bank account during October 2008, in violation of Code Sections 10145, 10176(i) and/or 10177(g).

(f) Failed to maintain a control record in the form of a columnar record in chronological order of all trust funds received, deposited and disbursed, in violation of Code Section 10145 and Regulation 2831; and

(g) After notice and subpoena on January 7, 2009, failed to retain all records of PRO VISTA's activity during the audit period requiring a real estate broker license, in violation of Code Section 10148.

SECOND CAUSE OF ACCUSATION
TRANSACTION MISREPRESENTAION, FRAUD AND DIDHONEST DEALING
THE PRO VISTA GROUP INC.

Gustavo Flores Properties
1812 W 5th Street, Los Angeles, CA 90057 (40 Units)
2033 E 4th Street, Los Angeles, CA 90033 (23 Units)
1550 W 9th Street, Long Beach, CA 90810 (8 units)

9.

Based on documents received by the enforcement unit from Gustavo Flores (Flores), owner of the above stated properties, Flores said he entered three separate

property management agreements between October 2007 and April 2008. Flores alleged that PRO VISTA had claimed to have paid for repairs, mortgage and utility, when in fact PRO VISTA had not. Respondents charged Gustavo Flores for repairs not made, in violation of Code Sections 10176(a), 10176(i) and/or 10177(g).

10.

Checks originally made in favor of Flores were returned by the bank for reason of Non Sufficient Funds. The audit also revealed that there were at least one hundred and eighteen (118) returned Non Sufficient Funds checks including some of which returned that had been originally made in favor of Flores. Respondents also charged Gustavo Flores for repairs not made, in violation of Code Sections 10176(a), 10176(i) and/or 10177(g).

David De La Torre Properties
1060-1062 6th Street, Long Beach, CA
5059-5952 Lewis Ave, Long Beach, CA

11.

Respondents converted property owner David De La Torres trust funds in the form of rental receipts received from tenants of the above listed properties by returning checks to De La Torre that were non sufficient funds, in violation of Code Sections 10145, 10176(i) and/or 10177(g).

David De La Torre (Torre), owner of the above properties, entered into a property management agreement with PRO VISTA on November 1, 2007. Torre alleged that PRO VISTA check #1226 dated 10/31/2008 for \$3,069.00 was returned Non Sufficient Funds. Said check #1226 was returned unpaid by the bank on November 4, 2009, and to date remains due and owing.

BREACH OF FIDICIARY DUTY

12.

The overall conduct of Respondents PRO VISTA and GONZALEZ constitutes a breach of fiduciary duty owed to Gustavo Flores and David De La Torre, in violation of Code Sections 10176(i) and/or 10177(g).

NEGLIGENCE

13.

The overall conduct of Respondents PRO VISTA and GONZALEZ constitutes negligence. This conduct and violation are cause for the suspension or revocation of the real estate license and license rights of said Respondents pursuant to Code Section 10177(g), especially with regard to the trust fund handling and property management for property owners Gustavo Flores and David De La Torres properties under management.

SUPERVISION AND COMPLIANCE

14.

The overall conduct of Respondent GONZALEZ constitutes a failure on his part, as officer designated by a corporate broker licensee, to exercise the reasonable supervision and control over the licensed activities of PRO VISTA as required by Code Section 10159.2, and to keep PRO VISTA in compliance with the Real Estate Law. This conduct, acts and omissions are cause for the suspension or revocation of the real estate license and license rights of GONZALEZ pursuant to the provisions of Code Sections 10177(d), 10177(g) and 10177(h).

DETERMINATION OF ISSUES

1.

The conduct of Respondents THE PRO VISTA GROUP INC. and MARIANO GONZALEZ, as described in Finding 8, herein above, is in violation of Code Sections 10145 and 10148 and Regulations 2831, 2831.2, 2831, 2832.1, 2834 and 2835 and is cause for disciplinary action pursuant to Code Sections 10145, 10176(e), 10176(i), 10177(d) and 10177(g).

2.

The conduct of Respondents THE PRO VISTA GROUP INC. and MARIANO GONZALEZ, as described in Findings

9, 10 and 11, herein above, is cause for disciplinary action pursuant to Code Sections 10145, 10176(a), 10176(i) and 10177(g)

3.

The conduct of Respondents THE PRO VISTA GROUP INC. and MARIANO GONZALEZ, as described in Finding 12, herein above, constitutes a breach of fiduciary duty and is in violation of Code Sections 10176(i) and 10177(g).

4.

The conduct of Respondents THE PRO VISTA GROUP INC. and MARIANO GONZALEZ, as described in Finding 13, herein above, constitutes negligence and is cause for disciplinary action pursuant to Code Section 10177(g).

5.

The conduct of Respondent MARIANO GONZALEZ, as described in Finding 14, herein above, is in violation of Code Section 10159.2 and is cause for disciplinary action pursuant to Code Sections 10177(d), 10177(g) and 10177(h).

6.

The standard of proof applied was clear and convincing proof to a reasonable certainty.

ORDER

The real estate broker license and license rights of Respondents THE PRO VISTA GROUP INC. and MARIANO GONZALEZ, under the provisions of Part I of Division 4 of the Business and Professions Code are revoked.

This Decision shall become effective at 12 o'clock noon on July 21, 2010

DATED: 6/28, 2010

JEFF DAVI
Real Estate Commissioner

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

JUN 16 2010

DEPARTMENT OF REAL ESTATE
BY: *[Signature]*

BEFORE THE DEPARTMENT OF REAL ESTATE

STATE OF CALIFORNIA

* * *

11	In the Matter of the Accusation of)	No. H-36602 LA
12	THE PRO VISTA GROUP INC.; and)	
13	MARIANO GONZALEZ, individually)	
14	and as designated officer of)	
15	The Pro Vista Group Inc.,)	
	Respondents.)	

DEFAULT ORDER

17 Respondents THE PRO VISTA GROUP INC. and MARIANO
18 GONZALEZ, having failed to file a Notice of Defense within the
19 time required by Section 11506 of the Government Code, is now in
20 default. It is, therefore, ordered that a default be entered on
21 the record in this matter.
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IT IS SO ORDERED June 16, 2010
JEFF DAVI
Real Estate Commissioner
Dolores Weeks
By: DOLORES WEEKS
Regional Manager

1.

1 All references to the "Code" are to the California
2 Business and Professions Code and all references to "Regulations"
3 are to Title 10, Chapter 6, California Code of Regulations.
4

2.

5
6 At all times mentioned, THE PRO VISTA GROUP INC. ("PRO
7 VISTA") and MARIANO GONZALEZ ("GONZALEZ"), were licensed or had
8 license rights issued by the Department of Real Estate
9 ("Department") as real estate brokers. PRO VISTA was licensed by
10 and through GONZALEZ who owns PRO VISTA.
11

3.

12 At all times mentioned, in the Santa Fe Springs, County
13 of Los Angeles, PRO VISTA and GONZALEZ acted as real estate
14 brokers and conducted licensed activities within the meaning of
15 Code Section 10131(b). PRO VISTA engaged in the business of,
16 acted in the capacity of, advertised or assumed to act as a real
17 estate broker, including the operation and conduct of a property
18 management business with the public wherein, for or in
19 expectation of compensation, for another or others, Respondents
20 leased or rented or offered to lease or rent, or placed for rent,
21 or solicited listings of places for rent, or solicited for
22 prospective tenants, or collected rents from real property, or
23 improvements thereon.

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FIRST CAUSE OF ACTION

AUDIT

4.

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2
3
4 On May 26, 2009, the Department completed an audit
5 examination of the books and records of PRO VISTA pertaining to
6 the property management activities described in Paragraph 3, that
7 require a real estate license. The audit examination covered a
8 period of time beginning on September 27, 2007 to November 28,
9 2008. The audit examination revealed violations of the Code and
10 the Regulations as set forth below, and more fully discussed in
11 Audit Report LA 080175 and the exhibits and work papers attached
12 to said audit report.

5.

13
14 At all times mentioned, in connection with the
15 activities described in Paragraph 4, above, PRO VISTA accepted or
16 received funds including funds in trust (hereinafter "trust
17 funds") from or on behalf of actual or prospective parties,
18 including property owners and tenants, to real estate
19 transactions handled by PRO VISTA and thereafter made deposits
20 and or disbursements of such funds. From time to time herein
21 mentioned during the audit period, said trust funds were
22 deposited and/or maintained by PRO VISTA in the bank accounts as
23 follows:
24

25 "The Pro Vista Group Inc. Trust Account
26 Account No. 6802973021"
27 Bank Popular North America
Orlando, Florida

(T/A #1)

1 "The Pro Vista Group Inc. Trust Account
2 Account No. 0430037129"
3 Union Bank of California
4 Los Angeles, California

(B/A #1)

6.

5 With respect to the licensed activities referred to in
6 Paragraphs 3 and 5, and the audit examination including the
7 exhibits and work papers referred to in Paragraph 4, it is
8 alleged that PRO VISTA:

9 (a) Permitted, allowed or caused the disbursement of
10 trust funds from the T/A #1 where the disbursement of funds
11 reduced the total of aggregate funds in the trust account, to an
12 amount which, on November 28, 2008, was \$36,000.11, less than the
13 existing aggregate trust fund liability of PRO VISTA to every
14 principal who was an owner of said funds, without first obtaining
15 the prior written consent of the owners of said funds, in
16 violation of Code Section 10145 and Regulation 2832.1.

17 (b) Failed to perform a monthly reconciliation of the
18 balance of all separate beneficiary or transaction records
19 maintained pursuant to Regulation 2831.1 with the record of all
20 trust funds received and disbursed by T/A #1, in violation of
21 Code Section 10145 and Regulation 2831.2.

22 (c) Permitted Alejandra and Rodrigo Gonzalez, GONZALEZ'
23 daughter and son, unlicensed and unbonded persons, to be
24 authorized signatories on T/A #1, in violation of Code Section
25 10145 and Regulation 2834.

26 (d) Failed to act in accordance with the instructions
27

1 of property owners, Gustavo Flores and Jose De La Torres, with
2 respect to property management agreements with respect to the
3 provision for the monthly disbursement of owners' balances, in
4 violation of Code Section 10145 of the Code and Regulation 2832.
5 PRO VISTA disbursed to them a minimum of one hundred eighteen Non
6 Sufficient Funds checks.

7 (e)(1) Commingled and converted trust funds in the form
8 of rents received from tenants from property management
9 activities and deposited them into B/A #1, PRO VISTA's general
10 operating account, instead of depositing said trust funds into a
11 trust account and disbursing funds from B/A #1 in an amount
12 greater than the amount of trust funds deposited, thus
13 constituting commingling and conversion, in violation of Code
14 Sections 10145, 10176(e) and 10176(i) and Regulation 2835, as set
15 forth

16
17 Table: Trust Fund Deposits into General Account

<u>Date of Deposit</u>	<u>Property Address</u>	<u>Amount</u>
18 10/08/2008	5952 Lewis Ave, Long Beach	700.00
19 10/14/2008	1812 W 5 th Street, Los Angeles	170.00
20 10/09/2008	2033 E 4 th Street, Los Angeles	1,645.46
21 10/15/2008	Various Properties	1,505.00

22
23
24 Table: Trust Funds Withdrawn From the General Account

<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Date Returned</u>
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1	1261	\$4,025.98	Florez Guzman Properties	11/30/2008
2	1262	\$5,046.22	Florez Guzman Properties	11/30/2008
3	1260	\$2,393.80	Florez Guzman Properties	11/30/2008

4 (e) (2) In general operating account B/A #2 there
5 was excess of funds withdrawn when compared to the management
6 fees earned. A total of \$11,296.68 was converted by PRO
7 VISTA and GONZALEZ when compared to the sampled management
8 fee for the month of October 2008, of \$1,536.32. This amount
9 is 4% of total rental receipts of \$38,408.00. However a
10 total of \$12,833.00 was withdrawn from the bank account
11 during October 2008, in violation of Code Sections 10145,
12 10176(i) and/or 10177(g):

13 Table: Unauthorized Disbursements/Conversion of Trust Funds

15	Amount		Date Check	
16	<u>Withdrawn</u>	<u>Check #</u>	<u>was paid</u>	<u>Payee.</u>
17	\$			
18	816.00	995	10/06/2008	Mariano Gonzalez
19	3,276.00	994	10/03/2008	Cash
20	835.00	1221	10/23/2008	Cash
21	3,200.00	1219	10/21/2008	Cash
22	1,246.00	1217	10/24/2008	Cash
23	2,300.00	1216	10/27/2008	Cash
24	610.00	998	10/06/2008	Programa Missonero
25	<u>550.00</u>	997	10/03/2008	Programa Missonero
26	<u>\$12,833.00</u>			

27

1 (f) Failed to maintain a control record in the form of
2 a columnar record in chronological order of all trust funds
3 received, deposited and disbursed, in violation of Code Section
4 10145 and Regulation 2831; and

5 (g) After notice and subpoena on January 7, 2009,
6 failed to retain all records of PRO VISTA's activity during the
7 audit period requiring a real estate broker license, in violation
8 of Code Section 10148.

9
10 7.

11 The conduct of Respondents PRO VISTA and GONZALEZ
12 described in Paragraph 6, above, violated the Code and the
13 Regulations as set forth:

14	<u>PARAGRAPH</u>	<u>PROVISIONS VIOLATED</u>
15	6 (a)	Code Section 10145 and Regulation
16		2832.1
17		
18		
19	6 (b)	Code Section 10145 and Regulation
20		2831.2
21		
22	6 (c)	Code Section 10145 and Regulation
23		2834
24		
25	6 (d)	Code Section 10145 and Regulation
26		2832
27		

1
2 SECOND CAUSE OF ACTION

3 TRANSACTION MISREPRESENTATION, FRAUD AND DISHONEST DEALING

4 Gustavo Flores Properties

5 1812 W 5th Street, Los Angeles, CA 90057 (40 Units)

6 2033 E 4th Street, Los Angeles, CA 90033 (23 Units)

7 1550 W 9th Street. Long Beach, CA 90810 (8 Units)

8
9 8.

10 Based on documents received by the enforcement unit
11 from Gustavo Flores (Flores), owner of the above stated
12 properties, Flores said he entered three separate property
13 management agreement between October 2007 and April 2008.
14 Flores alleged that PRO VISTA had claimed to have paid for
15 repairs, mortgage and utility, when in fact PRO VISTA had
16 not. Respondents charged Gustavo Flores for repairs not
17 made, in violation of Code Sections 10176(a), 10176(i) and/or
18 10177(g).

19 9.

20 Checks originally made in favor of Flores were
21 returned by the bank for the reason of Non Sufficient Funds.
22 The audit also revealed that there were at least one hundred
23 and eighteen (118) returned Non Sufficient Funds checks
24 including some of which returned that had been originally
25 made in favor of Flores, including the following items,
26 Respondents charged Gustavo Flores for repairs not made, in
27 violation of Code Sections 10176(a), 10176(i) and/or

1 10177(g):
2

3 Table: Non Sufficient Funds Returned Checks
4

5

<u>Check #</u>	<u>Amount</u>	<u>Bank</u>	<u>Date Returned</u>
6 1261	\$4,025.98	Union Bank of California	11/30/2008
7 1262	\$5,046.22	Union Bank of California	11/30/2008
8 1260	\$2,393.80	Union Bank of California	11/30/2008
9 1239	\$1,264.52	Banco Popular	10/01/2008
10 1246	\$10,452.82	Banco Popular	11/10/2008

11
12

13 David De La Torre Properties

14 1060 -1062 6th Street, Long Beach, CA

15 5059 - 5952 Lewis Ave, Long Beach, CA
16

17 10.

18 Respondents converted property owner David De La
19 Torres trust funds in the form of rental receipts received
20 from tenants of the above listed properties by returning
21 checks to De La Torre that were non sufficient funds, in
22 violation of Code Sections 10145, 10176(i) and/or 10177(g).

23 David De La Torre (Torre), owner of the above
24 properties, entered into a property management agreement with
25 PRO VISTA on November 1, 2007. Torre alleged that PRO VISTA
26 check # 1226 dated 10/31/2008 for \$3,069.00 was returned Non
27

1 Sufficient Funds. Said check #1226 was returned unpaid by the
2 bank on November 4, 2009, and to date remains due and owing.

3 THIRD CAUSE OF ACTION

4 Breach of Fiduciary Duty

5 11.

6 The overall conduct of Respondents PRO VISTA and
7 GONZALEZ constitutes a breach of fiduciary duty owed to Gustavo
8 Flores and David De La Torre, in violation of Code Sections
9 10176(i) and/or 10177(g).

10 FOURTH CAUSE OF ACTION

11 Negligence

12 12.

13 The overall conduct of Respondents PRO VISTA and
14 GONZALEZ constitutes negligence. This conduct and violation are
15 cause for the suspension or revocation of the real estate license
16 and license rights of said Respondents pursuant to Code Section
17 10177(g), especially with regard to the trust fund handling and
18 property management for property owners Gustavo Flores and David
19 De La Torres properties under management.

20 FIFTH CAUSE OF ACTION

21 Failure to Supervise

22 13.

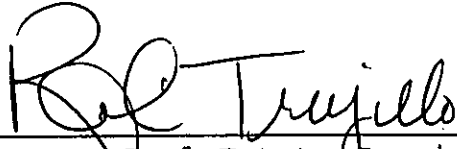
23 The overall conduct of Respondent GONZALEZ constitutes
24 a failure on Respondent's part, as officer designated by a
25 corporate broker licensee, to exercise the reasonable supervision
26 and control over the licensed activities of PRO VISTA in
27

1 violation of Code Section 10159.2, and to keep PRO VISTA in
2 compliance with the Real Estate Law, and is cause for the
3 suspension or revocation of the real estate license and license
4 rights of GONZALEZ pursuant to the provisions of Code Sections
5 10177(d), 10177(h) and/or 10177(g).

6 WHEREFORE, Complainant prays that a hearing be
7 conducted on the allegations of this Accusation and that upon
8 proof thereof, a decision be rendered imposing disciplinary
9 action against the license and license rights of Respondents THE
10 PRO VISTA GROUP INC. and MARIANO GONZALEZ, under the Real Estate
11 Law (Part 1 of Division 4 of the Business and Professions Code)
12 and for such other and further relief as may be proper under
13 other applicable provisions of law.
14

15 Dated at Los Angeles, California

16 this *7 day of April 2010.*

17
18 
19 Deputy Real Estate Commissioner

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23
24 cc: The Pro Vista Group Inc.
25 Mariano Gonzalez
26 Robin Trujillo
27 Sacto
Audits - Godswill Keraou