



## RELEASE

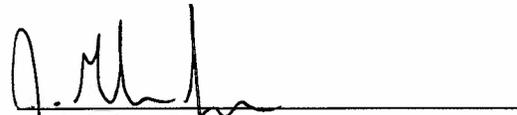
- A. Applicant is a limited liability partnership headquartered in Mineola, New York.
- B. Applicant issued an audit report dated March 1, 2004, with respect to Dionics, Inc. ("Dionics"). Dionics is an issuer as defined by the Sarbanes-Oxley Act of 2002 (the "Act") and the PCAOB Rules. On the date Applicant issued the audit report described above, Applicant was not registered with the Board. Accordingly, Applicant's issuance of the audit report violated Section 102(a) of the Act and PCAOB Rule 2100, both of which require that, effective October 22, 2003, any person that issues an audit report with respect to an issuer must be registered with the Board.
- C. Applicant's violations described above resulted from Applicant's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.

### IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, it is hereby ORDERED:

That Applicant's application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after March 1, 2006, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violations that are the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

  
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J. Gordon Seymour  
Acting Secretary

April 26, 2005