



## RELEASE

- A. Applicant is a proprietorship headquartered in Honolulu, Hawaii.
- B. Applicant prepared or issued an audit report dated November 30, 2016 with respect to Sun's Brothers Securities, Inc. ("Sun's Brothers"), for its fiscal year ended September 30, 2016. Sun's Brothers is a broker dealer as defined by the Sarbanes-Oxley Act of 2002 (the "Act") and the PCAOB Rules. On the date that Applicant prepared or issued the audit report, Applicant was not registered with the Board. Accordingly, Applicant's conduct violated Section 102(a) of the Act and PCAOB Rule 2100, both of which require that any public accounting firm that prepares or issues an audit report with respect to a broker or dealer must be registered with the Board.
- C. Applicant's violation 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 January 24, 2018, 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.

/s/ Phoebe W. Brown

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Phoebe W. Brown  
Secretary

April 12, 2017