



## RELEASE

- A. Applicant is a professional corporation headquartered in Farmington, Connecticut.
- B. On or about February 5, 2010, Applicant certified the financial statements, including the balance sheet and income statement, of Norfolk Markets, LLC ("Norfolk"), a broker-dealer registered with the Securities and Exchange Commission ("Commission"), for the fiscal year ended December 31, 2009. Norfolk subsequently filed with the Commission the financial statements certified by Applicant.
- C. Section 17(e) of the Securities Exchange Act of 1934 (the "Exchange Act"), required that the balance sheet and income statement filed with the Commission by Norfolk for the fiscal year ended December 31, 2009 be certified by a public accounting firm registered with the Board.
- D. On the date that Applicant certified Norfolk's balance sheet and income statement for the fiscal year ended December 31, 2009, Applicant was not a registered public accounting firm.
- E. Applicant's certification of the balance sheet and income statement described above while not registered with the Board resulted from a 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, 2011, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the conduct that is the subject of the findings contained in this Order.

ISSUED BY THE BOARD.

/s/ J. Gordon Seymour

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J. Gordon Seymour  
Secretary

August 12, 2010