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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

_____,
INDIVIDUALLY AND ON BEHALF OF
ALL OTHERS SIMILARLY SITUATED,

Plaintiff,

v.

VIKING INVESTMENTS GROUP, INC.,
JAMES A. DORIS, TOM SIMEO, and
CECILE GUANGFANG YANG,

Defendants.

Case No.

**CLASS ACTION COMPLAINT FOR
VIOLATIONS OF THE FEDERAL
SECURITIES LAWS**

JURY TRIAL DEMANDED

Plaintiff _____, individually and on behalf of all other persons similarly situated, by Plaintiff's undersigned attorneys, for Plaintiff's complaint against Defendants (defined below), alleges the following based upon personal knowledge as to Plaintiff and Plaintiff's own acts, and upon information and belief as to all other matters based on the investigation conducted by and through Plaintiff's attorneys, which included, among other things, a review of Securities and Exchange Commission ("SEC") filings by Viking Investment Group, Inc. ("Viking" or the "Company"), as well as media and analyst reports about the Company. Plaintiff believes that

substantial evidentiary support will exist for the allegations set forth herein after a reasonable opportunity for discovery.

NATURE OF THE ACTION

1. This is a federal securities class action on behalf of a class consisting of all persons and entities, other than Defendants and their affiliates, who purchased the publicly traded Viking securities from November 20, 2015 through October 13, 2016, both dates inclusive (“Class Period”), seeking to recover compensable damages caused by Defendants’ violations of federal securities laws and pursue remedies under the Securities Exchange Act of 1934 (the “Exchange Act”).

JURISDICTION AND VENUE

2. The claims asserted herein arise under and pursuant to Sections 10(b) and 20(a) of the Exchange Act (15 U.S.C. §§ 78j(b) and 78t(a)) and Rule 10b-5 promulgated thereunder (17 C.F.R. § 240.10b-5).

3. This Court has jurisdiction over the subject matter of this action pursuant to Section 27 of the Exchange Act (15 U.S.C. § 78aa) and 28 U.S.C. § 1331.

4. Venue is proper in this Judicial District pursuant to Section 27 of the Exchange Act (15 U.S.C. § 78aa) and 28 U.S.C. § 1391(b) as a substantial part of the conduct complained of herein occurred in this District and the Company is headquartered within this District.

5. In connection with the acts, conduct and other wrongs alleged herein, Defendants either directly or indirectly used the means and instrumentalities of interstate commerce, including but not limited to the United States mails, interstate telephone communications, and the facilities of the national securities exchange.

PARTIES

6. Plaintiff _____, as set forth in the attached PSLRA Certification, acquired Viking securities at artificially inflated prices during the Class Period and was damaged upon the revelation of the alleged corrective disclosures.

7. Defendant Viking provides professional advisory, financing, and consulting services to companies undergoing or anticipating periods of growth, change, or ownership transition primarily in the United States, Canada, and Asia. Viking Investments Group, Inc. was founded in 1989 and is headquartered at 1330 Avenue of the Americas, Suite 23 A, New York, NY 10019. Viking securities trade on the OTC Markets Group's OTCQB under the symbol "VKIN".

8. Defendant James A. Doris ("Doris") has been a member of the Board of Directors of the Company since June 28, 2014, and its President and Chief Executive Officer ("CEO") since December 12, 2014.

9. Defendant Tom Simeo ("Simeo") has been the Company's CEO, director and Chairman of the Board since August 15, 2008. On December 12, 2014, Simeo resigned as the Company's CEO, and was appointed the Company's Executive Chairman. On July 5, 2016, Simeo was appointed as interim Chief Financial Officer ("CFO").

10. Defendant Cecile Guangfang Yang ("Yang") was the Company's CFO and member of the Board of Directors until July 5, 2016 when she resigned from both positions.

11. Collectively, Defendants Doris, Simeo and Yang are herein referred to as "Individual Defendants".

12. Collectively, Defendant Viking and Individual Defendants are herein referred to as "Defendants".

13. Each of the Individual Defendants:
 - a. directly participated in the management of the Company;
 - b. was directly involved in the day-to-day operations of the Company at the highest levels;
 - c. was privy to confidential proprietary information concerning the Company and its business and operations;
 - d. was directly or indirectly involved in drafting, producing, reviewing and/or disseminating the false and misleading statements and information alleged herein;
 - e. was directly or indirectly involved in the oversight or implementation of the Company's internal controls;
 - f. was aware of or recklessly disregarded the fact that the false and misleading statements were being issued concerning the Company; and/or
 - g. approved or ratified these statements in violation of the federal securities laws.

14. Viking is liable for the acts of the Individual Defendants and its employees under the doctrine of *respondeat superior* and common law principles of agency as all of the wrongful acts complained of herein were carried out within the scope of their employment with authorization.

15. The scienter of the Individual Defendants and other employees and agents of the Company is similarly imputed to Viking under *respondeat superior* and agency principles.

SUBSTANTIVE ALLEGATIONS

Defendants' False and Misleading Class Period Statements

16. On November 20, 2015, Viking filed a quarterly report on Form 10-Q with the SEC announcing the Company's financial and operating results for the quarter ended September 30, 2015 (the "Q3 2015 10-Q"). The Q3 2015 10-Q was signed by Defendants Simeo and Yang. The Q3 2015 10-Q contained signed certifications pursuant to the Sarbanes-Oxley Act of 2002 ("SOX") by Defendants Simeo and Yang attesting to the accuracy of financial reporting, the disclosure of any material changes to the Company's internal control over financial reporting and the disclosure of all fraud.

17. On April 14, 2016, Viking filed an annual report on Form 10-K with the SEC announcing the Company's audited financial and operating results for the quarter ended December 1, 2015 (the "2015 10-K"). The 2015 10-K was signed by Defendants Simeo and Yang.

18. On May 16, 2016, Viking filed an amended annual report on Form 10-K/A with the SEC announcing the Company's audited financial and operating results for the quarter ended December 1, 2015 (the "2015 10-K/A"). The 2015 10-K/A was signed by Defendants Simeo and Yang. The 2015 10-K/A contained signed SOX certifications by Defendants Simeo and Yang attesting to the accuracy of financial reporting, the disclosure of any material changes to the Company's internal control over financial reporting and the disclosure of all fraud.

19. On May 27, 2016, Viking filed a quarterly report on Form 10-Q with the SEC announcing the Company's financial and operating results for the quarter ended March 31, 2016 (the "Q1 2016 10-Q"). The Q1 2016 10-Q was signed by Defendants Simeo and Yang.

20. The statements referenced in ¶¶ 16-19 above were materially false and/or misleading because they misinterpreted and failed to disclose the following adverse facts pertaining to the Company's business and operations which were known to Defendants or recklessly disregarded by them. Specifically, Defendants made false and/or misleading statements and/or failed to disclose that: (1) the Company failed to properly account for 872,728 shares of common stock issued to its consultant; (2) the Company filed its Form 10-Q for the three-month period ended March 31, 2016 without its auditor's review or knowledge; and (3) as a result, Defendants' statements about Viking's business, operations and prospects were materially false and misleading and/or lacked a reasonable basis at all relevant times.

The Truth Begins to Emerge

21. On July 7, 2016, Viking announced the resignation of Cecile Guangfang Yang as Chief Financial Officer and a member of the Board of Directors.

22. On this news, shares of Viking Investments Group fell \$0.10 per share or over 34% from its previous closing price to close at \$0.19 per share on July 7, 2016, damaging investors.

Defendants' Additional False and Misleading Class Period Statements

23. On August 22, 2016, Viking filed an amended quarterly report on Form 10-Q/A with the SEC announcing the Company's financial and operating results for the quarter ended March 31, 2016 (the "Q1 2016 10-Q/A"). The Q1 2016 10-Q/A was signed by Defendants Doris and Simeo. The Q1 2016 10-Q/A contained signed SOX certifications by Defendants Doris and Simeo attesting to the accuracy of financial reporting, the disclosure of any material changes to the Company's internal control over financial reporting and the disclosure of all fraud.

24. On August 22, 2016, Viking filed a quarterly report on Form 10-Q with the SEC announcing the Company's financial and operating results for the quarter ended June 30, 2016 (the "Q2 2016 10-Q"). The Q2 2016 10-Q was signed by Defendants Doris and Simeo...

25. The statements referenced in ¶¶ 23-24 above were materially false and/or misleading because they misinterpreted and failed to disclose the following adverse facts pertaining to the Company's business and operations which were known to Defendants or recklessly disregarded by them. Specifically, Defendants made false and/or misleading statements and/or failed to disclose that: (1) the Company failed to properly account for 872,728 shares of common stock issued to its consultant; (2) the Company filed its Form 10-Q for the three-month period ended March 31, 2016 without its auditor's review or knowledge; (3) the Company filed its Form 10-Q for the six-month period ended June 30, 2016 without its auditor review or knowledge; (4) the Company's Form 10-Q for the six-month period ended June 30, 2016 failed to disclose multiple loan defaults; and (5) as a result, Defendants' statements about Viking's business, operations and prospects were materially false and misleading and/or lacked a reasonable basis at all relevant times.

The Truth Emerges

26. On October 13, 2016, Viking filed a Form 8-K with the SEC during aftermarket hours revealing that the Company received a resignation letter on September 2, 2016 (the "September 2nd Letter") from its independent registered public accounting firm, Green & Company, CPAs (the "Former Accountant"), which stated in part:

Item 4.02. Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.

On September 2, 2016, the Company received a letter (the "September 2nd Letter") from its Former Accountant. The Company disagrees with the conclusions reached by the Former Accountant which included:

1. That it had resigned effective August 31, 2016;
2. That it was advising the Company that it believed an illegal act may have occurred;
3. That the Former Accountant's audit report on the financial statements of the Company as of and for the year ended December 31, 2015 (the "2015 Financial Statements"), and the Former Accountant's interim review for the three-month period ending September 30, 2015, should not be relied upon; and
4. That the Company's Form 10-Q for the three-month period ended March 31, 2016, and the Company's Form 10-Q for the six-month period ended June 30, 2016, should not be relied upon.

The Company's Board of Directors was informed of the September 2nd Letter, reviewed the information therein and made recommendations to the Company's management. The Company then retained litigation counsel who issued a letter to the Former Accountant on September 6, 2016, based on the material misrepresentations and factual inaccuracies in the September 2nd Letter, demanding the immediate rescission of the September 2nd Letter and a new resignation letter without the material misrepresentations and factual inaccuracies. The Former Accountant retained litigation counsel, who entered into settlement negotiations with the Company's counsel regarding the Former Accountant's issuance of an updated and superseding resignation letter. ***On October 7, 2016, the Former Accountant's counsel informed the Company's counsel that the Former Accountant was unwilling to revise its September 2nd Letter.***

* * *

September 2nd Letter

As grounds for the Former Accountant's actions, the Former Accountant first stated as follows in the September 2nd Letter:

Following the audit of the consolidated financial statements of the Company as of and for the year ended December 31, 2015 (the "2015 Financials"), information came to our attention that the Company entered into an advisory agreement with a consultant on June 4, 2015, which was ultimately replaced by a subsequent agreement on October 24, 2015 (the "Agreement"), through which the Company agreed to grant the consultant 1,000,000 shares of common stock of the Company in exchange for certain services. According to the Agreement, the consultant had been issued 563,636 shares of common stock of the Company prior to the date of the Agreement, and 309,092 shares of common stock were to be issued on October 24, 2015, which was the date of the Agreement. The written terms of the Agreement should have resulted in 872,728 shares of common stock issued to the consultant in the second half of 2015. The

remaining 127,272 shares of common stock were to be issued during September and October of 2016.

None of the 872,728 shares of common stock described above are reflected as expense in the Company's Consolidated Statements of Operations from the date of issuance through December 31, 2015. Instead, in its Form 10-Q for the three-month period ended March 31, 2016, the Company disclosed that all 1,000,000 shares of common stock were issued to the consultant on March 16, 2016. When Green & Company approached representatives of the Company regarding the discrepancy between the terms of the Agreement and the accounting treatment taken by the Company, the Company produced a letter, dated June 1, 2016 (the version which was provided to us was unsigned), from the consultant stating that the Agreement was invalidated verbally, and all 1,000,000 shares were earned and issued during the first quarter of 2016. Given that to Green & Company's knowledge the Agreement was never formally amended in writing and the June 1, 2016 letter from the consultant was only provided after Green & Company approached the representatives of the Company, Green & Company remains uncomfortable with the Company's accounting treatment being inconsistent with the written terms of the Agreement. After discussions with the Company in June 2016 (including over threatened resignation), the Company informed Green & Company that the Company would remedy the accounting. As a result of such assurances, Green & Company did not resign at that time. As discussed below, however, the accounting was not remedied.

* * *

In the September 2nd Letter, the Former Accountant then stated as follows:

In addition, the Company filed its Form 10-Q for the three-month period ended March 31, 2016 without our review or knowledge on May 27, 2016. The Company also filed its Form 10-Q for the six-month period ended June 30, 2016 without our review or knowledge on August 22, 2016, and the Company did not attempt to provide us with any information to complete a review for this period until August 16, 2016.

* * *

Third, the Former Accountant stated as follows in the September 2nd Letter:

On August 26, 2016, Green & Company became aware that seven of the Company's loans with a principal balance of \$1,625,000 were due to be repaid on August 18 and 19, 2016. Green & Company asked the Company's President and CEO regarding the status of these loans and learned that only one of the loans with a principal balance of \$100,000 had

been paid, and none of the other loans had been paid, converted into the Company's Common Stock or extended. Green & Company believes the default of these six loans triggers a cross-default clause contained in 17 additional loans with principal balances of nearly \$400,000. Neither the Form 10-Q for the six-month period ended June 30, 2016 nor the financial statements contained therein disclose these defaults, and, as of the date of this letter, the Company has not filed a Form 8-K disclosing the defaults under these loans.

[Emphasis added].

27. On this news, shares of the Company fell \$0.03 per share or 20% from its previous closing price to close at \$0.12 per share on October 14, 2016, further damaging investors.

28. As a result of Defendants' wrongful acts and omissions, and the precipitous decline in the market value of the Company's common shares, Plaintiff and other Class members have suffered significant losses and damages.

PLAINTIFF'S CLASS ACTION ALLEGATIONS

29. Plaintiff brings this action as a class action pursuant to Federal Rule of Civil Procedure 23(a) and (b)(3) on behalf of a Class, consisting of all those who purchased or otherwise acquired Viking securities during the Class Period (the "Class"); and were damaged upon the revelation of the alleged corrective disclosure. Excluded from the Class are Defendants herein, the officers and directors of the Company, at all relevant times, members of their immediate families and their legal representatives, heirs, successors or assigns and any entity in which Defendants have or had a controlling interest.

30. The members of the Class are so numerous that joinder of all members is impracticable. Throughout the Class Period, Viking securities were actively traded on OTC. While the exact number of Class members is unknown to Plaintiff at this time and can be ascertained only through appropriate discovery, Plaintiff believes that there are hundreds or

thousands of members in the proposed Class. Record owners and other members of the Class may be identified from records maintained by Viking or its transfer agent and may be notified of the pendency of this action by mail, using the form of notice similar to that customarily used in securities class actions.

31. Plaintiff's claims are typical of the claims of the members of the Class as all members of the Class are similarly affected by Defendants' wrongful conduct in violation of federal law that is complained of herein.

32. Plaintiff will fairly and adequately protect the interests of the members of the Class and has retained counsel competent and experienced in class and securities litigation. Plaintiff has no interests antagonistic to or in conflict with those of the Class.

33. Common questions of law and fact exist as to all members of the Class and predominate over any questions solely affecting individual members of the Class. Among the questions of law and fact common to the Class are:

- a. whether the federal securities laws were violated by Defendants' acts as alleged herein;
- b. whether statements made by Defendants to the investing public during the Class Period misrepresented material facts about the business, operations and management of Viking;
- c. whether the Individual Defendants caused Viking to issue false and misleading financial statements during the Class Period;
- d. whether Defendants acted knowingly or recklessly in issuing false and misleading financial statements;

e. whether the prices of Viking securities during the Class Period were artificially inflated because of the Defendants' conduct complained of herein; and

f. whether the members of the Class have sustained damages and, if so, what is the proper measure of damages.

34. A class action is superior to all other available methods for the fair and efficient adjudication of this controversy since joinder of all members is impracticable. Furthermore, as the damages suffered by individual Class members may be relatively small, the expense and burden of individual litigation make it impossible for members of the Class to redress individually the wrongs done to them. There will be no difficulty in the management of this action as a class action.

35. Plaintiff will rely, in part, upon the presumption of reliance established by the fraud-on-the-market doctrine in that:

a. Defendants made public misrepresentations or failed to disclose material facts during the Class Period;

b. the omissions and misrepresentations were material;

c. Viking securities are traded in an efficient market;

d. the Company's shares were liquid and traded with moderate to heavy volume during the Class Period;

e. the misrepresentations and omissions alleged would tend to induce a reasonable investor to misjudge the value of the Company's securities; and

f. Plaintiff and members of the Class purchased, acquired and/or sold Viking securities between the time the Defendants failed to disclose or misrepresented material

facts and the time the true facts were disclosed, without knowledge of the omitted or misrepresented facts.

36. Based upon the foregoing, Plaintiff and the members of the Class are entitled to a presumption of reliance upon the integrity of the market.

37. Alternatively, Plaintiff and the members of the Class are entitled to the presumption of reliance established by the Supreme Court in *Affiliated Ute Citizens of the State of Utah v. United States*, 406 U.S. 128, 92 S. Ct. 2430 (1972), as Defendants omitted material information in their Class Period statements in violation of a duty to disclose such information, as detailed above.

FIRST CAUSE OF ACTION

Violation of Section 10(b) of The Exchange Act Against and Rule 10b-5 Promulgated Thereunder Against All Defendants

38. Plaintiff repeats and realleges each and every allegation contained above as if fully set forth herein.

39. This cause of action is asserted against all Defendants.

40. During the Class Period, Defendants carried out a plan, scheme and course of conduct which was intended to, and throughout the Class Period, did: (1) deceive the investing public, including Plaintiff and other Class members, as alleged herein; and (2) cause Plaintiff and other members of the Class to purchase and/or sell Viking's securities at artificially inflated and distorted prices. In furtherance of this unlawful scheme, plan and course of conduct, Defendants, individually and as a group, took the actions set forth herein.

41. Defendants, individually and in concert, directly and indirectly, by the use, means or instrumentalities of interstate commerce and/or of the mails, engaged and participated in a

continuous course of conduct to conceal adverse material information about the business, operations and future prospects of Viking as specified herein.

42. Defendants employed devices, schemes and artifices to defraud, while in possession of material adverse non-public information and engaged in acts, practices, and a course of conduct as alleged herein in an effort to assure investors of Viking's value and performance and continued substantial growth, which included the making of, or the participation in the making of, untrue statements of material facts and omitting to state material facts necessary in order to make the statements made about Viking and its business operations and financial condition in light of the circumstances under which they were made, not misleading, as set forth more particularly herein, and engaged in transactions, practices and a course of business that operated as a fraud and deceit upon the purchasers Viking securities during the Class Period.

43. Each of the Defendants' primary liability, and controlling person liability, arises from the following: (a) Defendants were high-level executives, directors, and/or agents at the Company during the Class Period and members of the Company's management team or had control thereof; (b) by virtue of their responsibilities and activities as senior officers and/or directors of the Company, were privy to and participated in the creation, development and reporting of the Company's plans, projections and/or reports; (c) Defendants enjoyed significant personal contact and familiarity with the other members of the Company's management team, internal reports and other data and information about the Company's, operations, and (d) Defendants were aware of the Company's dissemination of information to the investing public which they knew or recklessly disregarded was materially false and misleading.

44. Defendants had actual knowledge of the misrepresentations and omissions of material facts set forth herein, or acted with reckless disregard for the truth in that they failed to ascertain and to disclose such facts, even though such facts were available to them. Such Defendants' material misrepresentations and/or omissions were done knowingly or recklessly and for the purpose and effect of concealing Viking's financial condition from the investing public and supporting the artificially inflated price of its securities. As demonstrated by Defendants' false and misleading statements during the Class Period, Defendants, if they did not have actual knowledge of the misrepresentations and omissions alleged, were reckless in failing to obtain such knowledge by failing to take steps necessary to discover whether those statements were false or misleading.

45. As a result of the dissemination of the materially false and misleading information and failure to disclose material facts, as set forth above, the market price for Viking's securities was artificially inflated during the Class Period.

46. In ignorance of the fact that market prices of Viking's publicly-traded securities were artificially inflated or distorted, and relying directly or indirectly on the false and misleading statements made by Defendants, or upon the integrity of the market in which the Company's securities trade, and/or on the absence of material adverse information that was known to or recklessly disregarded by Defendants but not disclosed in public statements by Defendants during the Class Period, Plaintiff and the other members of the Class acquired Viking's securities during the Class Period at artificially high prices and were damaged thereby.

47. At the time of said misrepresentations and omissions, Plaintiff and other members of the Class were ignorant of their falsity, and believed them to be true. Had Plaintiff and the other members of the Class and the marketplace known the truth regarding Viking's financial

results and condition, which were not disclosed by Defendants, Plaintiff and other members of the Class would not have purchased or otherwise acquired Viking securities, or, if they had acquired such securities during the Class Period, they would not have done so at the artificially inflated prices or distorted prices at which they did.

48. By virtue of the foregoing, the Defendants have violated Section 10(b) of the Exchange Act, and Rule 10b-5 promulgated thereunder.

49. As a direct and proximate result of the Defendants' wrongful conduct, Plaintiff and the other members of the Class suffered damages in connection with their respective purchases and sales of the Company's securities during the Class Period.

50. This action was filed within two years of discovery of the fraud and within five years of Plaintiff's purchases of securities giving rise to the cause of action.

SECOND CAUSE OF ACTION

Violation of Section 20(a) of The Exchange Act Against the Individual Defendants

51. Plaintiff repeats and realleges each and every allegation contained above as if fully set forth herein.

52. This second cause of action is asserted against each of the Individual Defendants.

53. The Individual Defendants acted as controlling persons of Viking within the meaning of Section 20(a) of the Exchange Act as alleged herein. By virtue of their high-level positions, agency, and their ownership and contractual rights, participation in and/or awareness of the Company's operations and/or intimate knowledge of aspects of the Company's dissemination of information to the investing public, the Individual Defendants had the power to influence and control, and did influence and control, directly or indirectly, the decision-making of the Company, including the content and dissemination of the various statements that Plaintiff

contend are false and misleading. The Individual Defendants were provided with or had unlimited access to copies of the Company's reports, press releases, public filings and other statements alleged by Plaintiff to be misleading prior to and/or shortly after these statements were issued, and had the ability to prevent the issuance of the statements or to cause the statements to be corrected.

54. In particular, each of these Defendants had direct and supervisory involvement in the day-to-day operations of the Company and, therefore, is presumed to have had the power to control or influence the particular transactions giving rise to the securities violations as alleged herein, and exercised the same.

55. As set forth above, Viking and the Individual Defendants each violated Section 10(b) and Rule 10b-5 by their acts and omissions as alleged in this Complaint.

56. By virtue of their positions as controlling persons, the Individual Defendants are liable pursuant to Section 20(a) of the Exchange Act as they culpably participated in the fraud alleged herein. As a direct and proximate result of Defendants' wrongful conduct, Plaintiff and other members of the Class suffered damages in connection with their purchases of the Company's common stock during the Class Period.

57. This action was filed within two years of discovery of the fraud and within five years of Plaintiff's purchases of securities giving rise to the cause of action.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff prays for relief and judgment, as follows:

a. Determining that this action is a proper class action, designating Plaintiff as class representative under Rule 23 of the Federal Rules of Civil Procedure and Plaintiff's counsel as Class Counsel;

b. Awarding compensatory damages in favor of Plaintiff and the other Class members against all defendants, jointly and severally, for all damages sustained as a result of Defendants' wrongdoing, in an amount to be proven at trial, including interest thereon;

c. Awarding Plaintiff and the Class their reasonable costs and expenses incurred in this action, including counsel fees and expert fees; and

d. Awarding such other and further relief as the Court may deem just and proper.

JURY TRIAL DEMANDED

Plaintiff hereby demands a trial by jury.

Dated:

Respectfully submitted,

THE ROSEN LAW FIRM, P.A.

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