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ORDER INSTITUTING DISCIPLINARY PROCEEDINGS, MAKING FINDINGS, AND IMPOSING SANCTIONS *In the Matter of* *The Blackwing Group, LLC and Sara L. Jenkins, CPA* *Respondents.*	PCAOB Release No. 105-2009-007 December 22, 2009

By this Order, the Public Company Accounting Oversight Board ("Board" or "PCAOB") is revoking the registration of The Blackwing Group, LLC (the "Firm" or "Blackwing") and barring Sara L. Jenkins, CPA ("Jenkins") (collectively, "Respondents") from being an associated person of a registered public accounting firm. The Board is imposing these sanctions on the basis of its findings concerning Respondents' violations of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5 thereunder in auditing the financial statements of two issuer clients from 2006 to 2008, PCAOB rules and auditing standards, noncooperation with a Board inspection, and noncooperation with a Board investigation.

I.

The Board deems it necessary and appropriate, for the protection of investors and to further the public interest in the preparation of informative, fair, and independent audit reports, that disciplinary proceedings be, and hereby are, instituted pursuant to Section 105(c) of the Sarbanes-Oxley Act of 2002 ("Act") and PCAOB Rule 5200(a)(1) and (3) against The Blackwing Group and Sara L. Jenkins, CPA.

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II.

In anticipation of institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondents have each submitted an Offer of Settlement ("Offers") that the Board has determined to accept. Solely for purposes of these proceedings and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, except as to the Board's jurisdiction over them and the subject matter of these proceedings, which is admitted, Respondents consent to entry of this Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions ("Order") as set forth below.

III.

On the basis of Respondents' Offers, the Board finds[1/] that:

A. Respondents

1. The Blackwing Group, LLC is a public accounting firm located in Independence, Missouri. At all relevant times, the Firm was licensed by the Missouri Division of Professional Registration (License No. 2005036069).[2/] The Firm is registered with the Board pursuant to Section 102 of the Act and Board Rules. The Firm was formed in 2005, and registered with the Board on August 15, 2007. Other than Sara L. Jenkins, the Firm has no other partners or employees engaging in public auditing.[3/]

1/ The findings herein are made pursuant to the Respondents' Offers and are not binding on any other person or entity in this or any other proceeding. The sanctions that the Board is imposing on Respondents in this Order may be imposed only if a respondent's conduct meets one of the conditions set out in Section 105(c)(5) of the Act, 15 U.S.C. § 7215(c)(5). The Board finds that Respondents' conduct described in this Order meets the condition set out in Section 105(c)(5), which provides that such sanctions may be imposed in the event of: (A) intentional or knowing conduct, including reckless conduct, that results in violation of the applicable statutory, regulatory, or professional standard; or (B) repeated instances of negligent conduct, each resulting in a violation of the applicable statutory, regulatory, or professional standard.

2/ Blackwing's license expired on October 31, 2009.

3/ Blackwing has been the subject of cease and desist orders issued by two state accountancy boards for issuing audit reports in states in which it was not licensed:

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2. Sara L. Jenkins, 43, is a certified public accountant licensed under the laws of the state of Missouri (License No. 2002006746). She is the Firm's managing partner and, at all times relevant to this matter, was an associated person of the Firm, as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i). Prior to forming the Firm and registering it with the Board, Jenkins had no experience in auditing public companies.[4/]

B. Summary

3. This matter concerns Respondents' violations of the antifraud provisions of the federal securities laws, in auditing the financial statements of two issuer-clients, U.S Canadian Minerals, Inc. ("U.S. Canadian") and Wellstone Filters, Inc. ("Wellstone"), as well as Respondents' violations of PCAOB rules and auditing standards. The Firm issued audit reports for U.S. Canadian's 2006, 2007, and 2008 financial statements and for Wellstone's 2007 and 2008 financial statements, all of which were filed with the Securities and Exchange Commission ("SEC" or "Commission"). Jenkins was responsible for the issuance of those audit reports. In all of these audit reports, the Firm expressed an unqualified opinion and stated that the audits were conducted in accordance with PCAOB standards. Respondents failed to perform or performed very few audit procedures in connection with the issuance of these audit reports, in violation of PCAOB rules and auditing standards. In each of these cases, Respondents also repeatedly violated Section 10(b) of the Exchange Act and Rule 10b-5 thereunder by issuing audit reports that represented that the audits had been conducted in accordance

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California (May 28, 2009) and North Carolina (Oct. 1, 2008). See Activity Review, North Carolina State Board of Certified Public Accountant Examiners, at 4, No. 11-2008.

[4/] Jenkins has been the subject of cease and desist orders issued by three state accountancy boards for issuing audit reports in states in which she was not licensed: California (May 28, 2009), Wyoming (May 23, 2008), and North Carolina (Oct. 1, 2008). See Activity Review, North Carolina State Board of Certified Public Accountant Examiners, at 4, No. 11-2008. She also had her license revoked by the Kansas Board of Accountancy on January 25, 2008, and by the Nevada State Board of Accountancy on January 11, 2008. See Jan. 25, 2008 Minutes of the Kansas Board of Accountancy, at 4-5, <http://www.ksboa.org/pdf/agendas_minutes/01252008%20MINUTES.pdf>; Jan. 11, 2008 Minutes of the Nevada State Board of Accountancy, at 5, <http://www.nvaccountancy.com/minutes/011108.pdf>. She is currently a respondent in a proceeding before the Administrative Hearing Commission of the Missouri State Board of Accountancy. See *State Bd. of Accountancy v. Sara L. Jenkins, et al.*, No. 08-2116, Order (Oct. 5, 2009).

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with PCAOB standards, when they knew, or were reckless in not knowing, that such representations were false.

4. Furthermore, Respondents compounded these violations by attempting to hide their wholly deficient audit work. Beginning in the spring of 2008 and continuing through June 2008, Respondents repeatedly altered work papers in anticipation of the Board's inspection of the Firm and made other misrepresentations to members of the Board's Division of Registration and Inspections ("Inspections staff") during the course of a Board inspection of the Firm in 2008. In addition, Respondents provided false documents and made false statements to staff of the Division of Enforcement and Investigations ("Enforcement staff") during the course of a Board investigation relating to the above-referenced audits.

C. Respondents Violated PCAOB Rules and Auditing Standards

5. In connection with the preparation or issuance of an audit report, PCAOB rules require that a registered public accounting firm and its associated persons comply with the Board's auditing standards and related professional practice standards.[5/] An auditor may express an unqualified opinion on an issuer's financial statements only when the auditor has formed such an opinion on the basis of an audit performed in accordance with PCAOB standards.[6/] Among other things, those standards require that an auditor exercise due professional care, exercise professional skepticism, and obtain sufficient competent evidence to afford a reasonable basis for an opinion regarding the financial statements.[7/] As detailed below, Respondents failed to meet these standards in connection with the audits of two issuers: the audits of the financial statements of U.S. Canadian for 2006, 2007, and 2008, and Wellstone for 2007 and 2008.

[5/] See PCAOB Rules 3100, 3200T.

[6/] See AU § 508.07, *Reports on Audited Financial Statements.*

[7/] See AU § 150.02, *Generally Accepted Auditing Standards*; AU § 230, *Due Professional Care in the Performance of Work;* and AU § 326, *Evidential Matter.*

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Audits of U.S. Canadian's 2006, 2007, and 2008 Financial Statements

6. U.S. Canadian is a Nevada corporation headquartered in Blaine, Washington.[8/] At all relevant times, its common stock was registered under Section 12(g) of the Exchange Act and quoted on the OTC Bulletin Board and the Pink Sheets. The company's public filings disclose that it is a development stage company focused on the mining industry and acquiring existing mining business operations and assets. At all relevant times, U.S. Canadian was an "issuer" as defined by Section 2(a)(7) of the Act and PCAOB Rule 1001(i)(iii).

7. In February 2008, U.S. Canadian engaged Respondents to audit U.S. Canadian's 2006 and 2007 financial statements. U.S. Canadian renewed its engagement of Respondents in April 2009 to audit its 2008 financial statements. During the time of their engagement, Respondents issued audit reports on U.S. Canadian's financial statements. Each report stated that the audit was conducted in accordance with PCAOB standards, expressed an unqualified audit opinion, and stated that, in the Firm's opinion, the company's financial statements were fairly presented in all material respects in conformity with U.S. Generally Accepted Accounting Principles ("GAAP"). The audit reports were dated March 25, 2008, March 21, 2008, and April 11, 2009 and included as part of the following U.S. Canadian filings: (a) December 31, 2006 Form 10KSB filed on April 3, 2008, (b) December 31, 2007 Form 10KSB filed on April 25, 2008, and (c) December 31, 2008 Form 10-K filed on April 14, 2009.[9/]

8. During Respondents' audit of U.S. Canadian's 2006 financial statements, Respondents failed to perform any audit procedures. When asked in the course of the Board's investigation about what audit procedures were performed during the audit, Jenkins admitted that she did not audit the U.S. Canadian 2006 financials, and that was why Respondents did not have any work papers. Despite not performing any audit procedures, Respondents issued an audit report containing an unqualified opinion.

[8/] U.S. Canadian changed its name to Noble Consolidated Industries Corp. on October 1, 2009. See U.S. Canadian Minerals, Inc. Form 8-K filed on October 5, 2009.

[9/] The Firm also issued audit reports dated August 20, 2008 and September 12, 2008 included with U.S. Canadian's Forms 10KSB/A filed with the Commission on August 25, 2008 and September 12, 2008. In these amended filings, U.S. Canadian disclosed that it restated its financial statements for the year ended December 31, 2007 to correct errors related to earnings per share and common shares issued for services.

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9. During Respondents' audit of U.S. Canadian's 2007 financial statements, Respondents performed few or no audit procedures. Other than relying on management's representations, Respondents: (a) failed to perform any audit procedures relating to U.S. Canadian's reported revenue of $25,524 and reported gain from discontinued operations of $214,984, including failing to perform any procedures to determine whether the reported gain existed and was properly valued; (b) failed to identify and address appropriately a GAAP departure related to the issuer's earnings per share calculation,[10/] including failing to consider the retroactive application of a 1-for-50 reverse stock split in the calculation of the weighted average number of shares outstanding in auditing U.S. Canadian's earnings per share;[11/] (c) failed to identify and address appropriately that U.S. Canadian used year-end balances of shares outstanding, instead of weighted average number of shares outstanding, in determining the net loss per share;[12/] (d) failed to identify and address appropriately a GAAP departure related to the valuation of common stock issued for services, including failing to identify and address appropriately that common stock issued for services was recorded at par value, rather than market value, as required by GAAP;[13/] (e) failed to perform any procedures to consider whether 73 million shares of common stock issued for services were properly valued and reported in the financial statements; (f) failed to perform any procedures to determine whether $270,000 in unpaid executive compensation was properly recorded as a liability; and (g) failed to perform any procedures to determine whether changes made to the 2006 Balance Sheet and Statement of Operations were correct or whether the changes were disclosed appropriately.

10/ An auditor's opinion that an issuer's financial statements are presented in conformity with GAAP must be based on an audit performed in accordance with PCAOB standards. PCAOB standards require an auditor to perform audit procedures sufficient to evaluate the issuer's adherence to GAAP. This Order's description of audit failures relating to GAAP departures in an issuer's financial statements necessarily reflects the Board's judgment concerning the proper application of GAAP. Any such description of GAAP departures, however, should not be understood as an indication that the Commission has considered or made any determination concerning the issuer's compliance with GAAP.

11/ Statement of Financial Accounting Standards ("SFAS") No. 128, *Earnings Per Share*, ¶ 54.

12/ SFAS No. 128, ¶ 8.

13/ SFAS No. 123R, *Share-Based Payment*, ¶ 7.

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10. Respondents also failed to take appropriate steps when facts existing at the date of the auditor's report were subsequently discovered.[14/] Jenkins acknowledged that when the Inspections staff informed her in June 2008 during the course of an inspection that Respondents had failed to perform any procedures to determine whether the unpaid executive compensation was recorded properly, Respondents failed to take certain steps required by PCAOB standards, including performing procedures or considering the effect of the new information obtained on their audit opinion.

11. During Respondents' audit of U.S. Canadian's 2008 financial statements, Respondents performed few or no audit procedures. Other than relying on management's representations, Respondents: (a) failed to perform any procedures related to the reported revenue of $3,000, including testing existence and valuation; (b) failed to perform procedures to determine whether 231,598 shares of common stock issued for services were properly valued and reported in the financial statements; (c) failed to perform any procedures to determine whether unpaid executive compensation of $295,000 was properly recorded as a liability; (d) failed to perform any procedures related to cash, including testing existence, and rights and obligations; and (e) failed to perform any audit procedures related to related party accounts payable,[15/] or accounts payable and accrued liabilities, including testing for completeness.

[14/] PCAOB standards require an auditor who, subsequent to the date of the report upon audited financial statements, becomes aware that facts may have existed at that date which might have affected the report had he or she then been aware of such facts, to take certain steps to address the potential impact of those facts. When subsequently discovered information is determined to be reliable, to have existed at the date of the report, and would have affected the audit report if the information had been known to the auditor, PCAOB standards require the auditor to advise his client to make appropriate disclosures of the subsequently discovered information and its impact on the financial statements. If the client refuses to do so, the auditor ultimately is obligated to notify the Commission, among others, that the auditor's report should no longer be relied upon, the nature of the subsequently acquired information, and the information's effect on the financial statements. See AU § 561, *Subsequent Discovery of Facts Existing at the Date of the Auditor's Report*.

[15/] PCAOB standards require that, after identifying related party transactions (such as related party accounts payable), the auditor should apply the procedures he considers necessary to obtain satisfaction concerning the purpose, nature, and extent of these transactions and their effect on the financial statements. The procedures should be directed toward obtaining and evaluating sufficient competent evidential matter and should extend beyond inquiry of management. See AU § 334, *Related Parties.*

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Audits of Wellstone's 2007 and 2008 Financial Statements

12. Wellstone is a Delaware corporation headquartered in Timberlake, North Carolina. At all relevant times, its common stock was registered under Section 12(g) of the Exchange Act and quoted on the OTC Bulletin Board and the Pink Sheets. The company's public filings disclose that it is a development stage company engaged in the development and marketing of a proprietary cigarette filter technology and a brand of cigarettes utilizing a patented reduced risk filter.

13. In January 2008, Wellstone engaged Respondents to audit Wellstone's 2007 financial statements. Wellstone renewed its engagement of Respondents in 2009 to audit its 2008 financial statements. During the time of their engagement, Respondents issued audit reports on Wellstone's financial statements. Each report stated that the audit was conducted in accordance with PCAOB standards, expressed an unqualified audit opinion, and stated that in the Firm's opinion, the company's financial statements were fairly presented in all material respects in conformity with U.S. GAAP. The audit reports were dated March 19, 2008, and March 17, 2009, and included as part of the following Wellstone filings: (a) December 31, 2007 Form 10KSB filed on March 25, 2008, and (b) December 31, 2008 Form 10-K filed on March 19, 2009.

14. Respondents' audits of Wellstone were wholly deficient in significant respects. During Respondents' audit of Wellstone's 2007 financial statements, Respondents performed few or no audit procedures. Other than relying on management's representations, Respondents: (a) failed to identify and address appropriately a GAAP departure related to the issuer's earnings per share calculation, including failing to consider the retroactive application of a 1-for-100 reverse stock split in the calculation of weighted average number of shares outstanding in auditing earnings per share;[16/] (b) failed to perform any procedures to determine whether Wellstone's gain for the forgiveness of debt was recorded appropriately; (c) failed to perform any procedures related to Wellstone's long-term debt; and (d) failed to perform any procedures related to Wellstone's interest expense, related party accounts payable, or notes payable to affiliates.

15. Respondents also failed to take appropriate steps when facts existing at the date of the auditor's report were subsequently discovered.[17/] Jenkins acknowledged

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[16/] SFAS No. 128, ¶ 54.

[17/] See AU § 561.

that in preparing for or during the June 2008 inspection she learned that Respondents had failed to: (a) consider the retroactive application of a 1-for-100 reverse stock split in the calculation of weighted average number of shares outstanding in auditing Wellstone's earnings per share, (b) perform any procedures to determine whether the forgiveness of debt was recorded appropriately, (c) perform any procedures related to Wellstone's long-term debt, and (d) perform any procedures related to Wellstone's interest expense, related party accounts payable, or notes payable to affiliates. Jenkins nevertheless acknowledged that Respondents subsequently failed to take certain steps required by PCAOB standards, including performing procedures or considering the effect of the new information on their audit.

16. During Respondents' audit of Wellstone's 2008 financial statements, Respondents performed few or no audit procedures. Other than relying on management's representations, Respondents: (a) failed to perform any procedures related to Wellstone's long-term debt or its interest expense, and (b) failed to perform any audit procedures relating to related party accounts payable or notes payable to affiliates.[18/]

D. Respondents Committed Fraud in Violation of Section 10(b) of the Exchange Act and Commission Rule 10b-5 Thereunder

17. Section 10(b) of the Exchange Act and Commission Rule 10b-5 thereunder are antifraud provisions that prohibit a person, in connection with the purchase or sale of a security, from making an untrue statement of a material fact or from omitting to state a material fact necessary to make statements made, in light of the circumstances under which they were made, not misleading. To violate Section 10(b) or Rule 10b-5, a defendant must act with scienter, *Aaron v. SEC*, 446 U.S. 680, 695, 701-02 (1980), which the Supreme Court has defined as "a mental state embracing intent to deceive, manipulate, or defraud." *Ernst & Ernst v. Hochfelder*, 425 U.S. 185, 193 n. 12 (1976). Scienter encompasses knowing or intentional conduct, or recklessness. See*, e.g., IIT v. Cornfeld*, 619 F.2d 909, 923 (2d Cir. 1980). An auditor violates Section 10(b) of the Exchange Act and Rule 10b-5 thereunder by issuing an audit report stating that the audit has been performed in accordance with PCAOB standards when the auditor knows, or is reckless in not knowing, that the statement is false. *In re: Richard P. Scalzo, CPA,* Exchange Act Rel. No. 48328, 2003 SEC LEXIS 1915, at *1 (August 13, 2003) and *In re: Dennis M. Gaito, CPA,* Exchange Act Rel. No. 45941, 2002 SEC LEXIS 1306, at *1 (May 16, 2002). "Few matters could be more important to investors than that of whether an issuer's financial statements, contained in

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[18/] See AU § 334.

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its filings with the Commission, had, in fact, been subjected to an annual audit conducted in accordance with [PCAOB standards] in all material respects." *Scalzo*, 2003 SEC LEXIS 1915, at *52-53.

18. Respondents committed fraud in violation of Section 10(b) of the Exchange Act and Commission Rule 10b-5 by issuing audit reports falsely stating that they audited the 2006, 2007 and 2008 financial statements of U.S. Canadian and the 2007 and 2008 financial statements of Wellstone, and that the audits were conducted in accordance with PCAOB standards. Respondents knew that few, if any, substantive audit procedures were performed prior to the issuance of the Firm's audit reports for the above-referenced financial statements. In addition, Respondents repeatedly admitted during the course of the Board's investigation that they were unfamiliar with PCAOB standards[19/] and made the statements that the audits were conducted in accordance with PCAOB standards without any regard to whether they understood their audits to comport with PCAOB standards. Respondents, nevertheless, included these statements in their audits reports solely because they were required by PCAOB standards.[20/]

E. Respondents Violated Their Duty to Cooperate with a Board Inspection

19. From June 16, 2008 to June 18, 2008, Inspections staff conducted an inspection of the Firm. After receiving notice of the Board's inspection, Respondents printed out and assembled copies of work papers for the Firm's audits of U.S. Canadian and Wellstone. Before providing the work papers to the Inspections staff, Jenkins wrote notes on many of the work papers without providing the date on which the notes were written or an explanation as to why they were written. These notes were misleading because they purported to represent the performance of audit procedures in connection with these audits, when, in fact, as Respondents knew, they had not performed any such audit procedures. For example, included in the 2007 audit work papers for Wellstone is a document titled "Audit Program for Internal Control." In anticipation of the PCAOB inspection, Jenkins printed out the work paper, and then wrote "Internal control evaluated for SEC audit report" on the work paper, without indicating when she

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[19/] Prior to her first audits of public companies, Jenkins' familiarity with PCAOB standards was based on taking a 40-hour on-line course in 2007 concerning PCAOB standards.

[20/] See PCAOB Audit Standard No. 1, paragraph 3.

wrote the note or why she wrote it.[21/] In fact, Jenkins admitted during the Board's investigation that she did not evaluate Wellstone's internal control as part of Blackwing's 2007 audit.

20. Pursuant to Section 104(f) of the Act and Board Rule 4007, after the Inspections staff completed its field work for its inspection of the Firm, the staff provided Respondents with a draft inspection report dated January 12, 2009 for the Firm's review, and provided the Firm with the opportunity to submit a written response to the draft report.[22/]

21. In response to the draft inspection report, Respondents sent a letter to the Director of the Division of Registration and Inspections dated February 11, 2009, in which they made several misrepresentations. In the February 11, 2009 letter, Respondents stated that: (1) "[w]e have made arrangements for concurring review of our engagement with PCAOB experienced auditors in an effort to improve our audit quality" and (2) "[w]e have also reviewed the issues raised by your Report with them, in order to take positive corrective action." These statements were misleading because, as Respondents knew at the time and admitted during the Board's investigation, the Firm had not made any arrangements for a concurring review of its engagements.

22. During the inspection of the Firm, Respondents learned that Wellstone had not retroactively applied a 1-for-100 reverse stock split in the calculation of weighted average number of shares for fiscal year 2006 and that Wellstone's 2007 financial statements, which had included this calculation of weighted average number of shares, probably would have to be restated to correct the reported weighted average. In the February 11, 2009 letter, Respondents represented to the Director of the Division of Registration and Inspections that "[Wellstone] has acknowledged the deficiencies in information provided in the audit performed for the year ending December 31, 2007 and

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[21/] Respondents' alterations of the work papers also violated Auditing Standard No. 3, *Audit Documentation* ("AS3"). Under AS3, any additions to audit documentation after the audit report release date, "must indicate the date the information was added, the name of the person who prepared the additional documentation, and the reason for adding it." After the documentation completion date, a document may be added to an auditor's work papers only if the document indicates the date when it was added, the person who prepared it, and the reason for adding it.

[22/] Neither Section 104(f) of the Act or Board Rule 4007 requires a registered firm to provide a written response or any other form of response to a Board draft inspection report.

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has agreed to restated financial statements for that year if the additional procedures that will be applied during the audit of the year ending December 31, 2008, show that there are material misstatements in the December 31, 2007 financial statements." This statement, however, was misleading because, as Respondents knew at the time and admitted during the Board's investigation, Wellstone had never acknowledged to Respondents either that there were deficiencies in the 2007 audit or that it would restate its financial statements.

23. PCAOB rules require registered firms and their associated persons to cooperate in the performance of any Board inspection.[23/] This obligation to cooperate "includes an obligation not to provide misleading documents or information in connection with the Board's inspection processes" and "applies with no less force to information or communications that a firm or person decides on its own to provide" – such as a written response to a Board draft inspection report – "than it does to information that the Board specifically requires a firm or person to provide."[24/] Respondents' conduct in altering work papers in anticipation of a Board inspection and making misleading representations in response to the Board draft inspection report violated PCAOB Rule 4006.

F. Noncooperation in Connection with the Board's Investigation

24. The Act authorizes the Board to impose disciplinary sanctions for a registered firm's or associated person's noncooperation with a Board investigation,[25/] and Board rules include procedures for implementing that authority.[26/] Noncooperation with a Board investigation includes knowingly making any false material declaration or making or using any other information, including any book, paper, document, record, recording, or other material, knowing the same to contain any false material declaration. As described below, Respondents failed to cooperate with a Board investigation by submitting work papers to the PCAOB Enforcement staff they knew to contain false material declarations.

[23/] See PCAOB Rule 4006.

[24/] *In the Matter of Drakeford & Drakeford, LLC and John A. DellaDonna, CPA,* PCAOB Release No. 105-2009-002, at 4.

[25/] See Section 105(b)(3) of the Act.

[26/] See PCAOB Rules 5110 and 5200(a)(3).

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25. On December 1, 2008, as part of an informal inquiry, the Enforcement staff requested that Respondents produce certain work papers ("Document Request") relating to the Firm's 2006 and 2007 audits of U.S. Canadian and 2007 audit of Wellstone. In December 2008 and January 2009, Respondents produced what purported to be copies of the work papers in response to the Document Request. On April 1, 2009, as part of a formal investigation, the Enforcement staff issued Accounting Board Demands ("Demands") to Respondents for certain work papers, including the same work papers requested pursuant to the Document Request, to the extent those work papers had not been already produced to the Enforcement staff. Between May 2009 and August 2009, Respondents produced what purported to be copies of work papers in response to the Demands. Among the documents Respondents produced pursuant to the Demands were three bank confirmations and several notes payable confirmations, which purported to be part of the Firm's work papers for the 2008 audit of U.S. Canadian and the 2008 audit of Wellstone, respectively. In her testimony to the Board's staff, Jenkins admitted that she had falsified these documents after receiving the Demands, by forging the bank signatures on the three bank confirmations and the creditor signatures on the notes payable.

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports, the Board determines it appropriate to impose the sanctions agreed to in Respondents' Offers. Accordingly, it is hereby ORDERED that:

A. Pursuant to Sections 105(b)(3) and 105(c)(4)(A) of the Act and PCAOB Rules 5300(a)(1) and 5300(b)(1), the registration of The Blackwing Group, LLC is revoked; and

B. Pursuant to Sections 105(b)(3) and 105(c)(4)(B) of the Act and PCAOB Rules 5300(a)(2) and 5300(b)(1), Sara L. Jenkins is barred from being an associated person of a registered public accounting firm, as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i).

ISSUED BY THE BOARD.

/s/ J. Gordon Seymour

J. Gordon Seymour
Secretary
December 22, 2009