

1 (b) Curtis Tax and Barcelona misrepresented to investors that the State of
2 California approved Curtis Tax to “leverage shares” to borrow money and use that money to run its
3 business.

4 (c) Barcelona failed to disclose to investors that he was not licensed with the
5 California Board of Accountancy.

6 (d) Curtis Tax failed to disclose to investors that the company was not licensed
7 with the California Board of Accountancy.

8 (e) Curtis Tax and Barcelona failed to disclose Barcelona filed for Joint Chapter 7
9 Bankruptcy on June 28, 1995.

10 (f) Curtis Tax and Barcelona failed to disclose Barcelona filed for Joint Chapter 7
11 Bankruptcy on January 26, 2009.

12 (g) Curtis Tax failed to disclose that it had multiple tax liens filed against the
13 company.

14 Based on the foregoing findings, the Commissioner of Business Oversight is of the opinion
15 that the securities in the form of shares in Curtis Tax Common Stock are securities subject to
16 qualification under the California Corporate Securities Law of 1968 and are being or have been
17 offered and sold without being qualified, in violation of Section 25110 of the Corporate Securities
18 Law of 1968.

19 Pursuant to Section 25532 of the Corporate Securities Law of 1968, Curtis Tax Services, Inc.
20 and Romeo Tan Barcelona, are hereby ordered to desist and refrain from the further offer or sale in
21 the State of California of securities, including but not limited to, the shares, consisting of common
22 stock, unless and until qualification has been made under this law or unless exempt.

23 Further, the Commissioner of Business Oversight is of the opinion that the securities offered
24 by Curtis Tax Service, Inc. and Romeo Tan Barcelona were offered in this state by means of written
25 or oral communications that included untrue statements of material fact or omitted to state material
26 facts necessary in order to make the statements made, in the light of the circumstances under which
27 they were made, not misleading, in violation of section 25401 of the Corporate Securities Law of
28 1968.

1 Pursuant to Section 25532 of the Corporate Securities Law of 1968, Curtis Tax Service, Inc.
2 and Romeo Tan Barcelona, are hereby ordered to desist and refrain from offering or selling or buying
3 or offering to buy any security in the State of California, including but not limited to, Curtis Tax
4 Common Stock, by means of any written or oral communication which includes an untrue statement
5 of a material fact or omits to state a material fact necessary in order to make the statements made, in
6 the light of the circumstances under which they were made, not misleading.

7 This Order is necessary, in the public interest, for the protection of investors and consistent
8 with the purposes, policies, and provisions of the Corporate Securities Law of 1968.

9
10 Dated: May 11, 2016
11 Los Angeles, California

12 JAN LYNN OWEN
13 Commissioner of Business Oversight

14
15 By: _____
16 MARY ANN SMITH
17 Deputy Commissioner
18 Enforcement Division
19
20
21
22
23
24
25
26
27
28