

1 STATE OF CALIFORNIA  
2 BUSINESS, TRANSPORTATION AND HOUSING AGENCY  
3 DEPARTMENT OF BUSINESS OVERSIGHT

4 TO: Accounting Services, Inc.  
5 Randall Craig Hutchens  
6 23422 Mill Creek Dr., Ste. 140  
7 Laguna Hills, CA 92653

8 **DESIST AND REFRAIN ORDER**

9 **(For violations of sections 25110, 25210 and 25401 of the Corporations Code)**

10 The Commissioner of Business Oversight (Commissioner) finds that:

11 1. At all relevant times herein, Accounting Services Inc. (“Accounting Services”) is, or  
12 was, a Wyoming corporation registered to do business in California with its principal place of  
13 business located at 23422 Mill Creek Dr., Ste. 140, Laguna Hills, CA 92653.

14 2. At all relevant times herein, Randall Craig Hutchens (“Hutchens”) is, or was, the  
15 Chief Executive Officer and President of Accounting Services.

16 3. Starting at about March 2011, Hutchens and Accounting Services offered and sold  
17 securities in the form of investment contracts in four corporations to at least three California residents  
18 (the “Residents”) raising at least \$60,000. These companies (collectively, the “Companies”) were:

19 (a) Taste Catering LLC, a dissolved California corporation with its principal place of  
20 business at 23282 Mill Creek Dr., Ste. 235, Laguna Hills, CA 92653.

21 (b) ET Productions LLC; a California corporation with its principal place of business at  
22 26140 Enterprise Way, Lake Forest, CA 92630.

23 (c) MJA Produce LLC; a California corporation with its principal place of business at  
24 23161 Mill Creek Dr., Ste. 355, Laguna Hills, CA 92653.

25 (d) Off the Shelf Technologies LLC; a California corporation with its principal place of  
26 business at 23332 Mill Creek Dr., Ste. 130, Laguna Hills, CA 92653.

27 4. The California Secretary of State’s records indicate that Hutchens is, or was, the  
28 registered agent for each of the Companies.

5. The purported purpose of the offers and sales of securities in the Companies was to  
obtain “tax shelters” for the Residents by generating tax losses which could be claimed as deductions  
on their tax returns. Hutchens represented to the Residents that these “tax shelter investments” would  
result in substantial tax deductions or entirely wipe out the Residents’ tax liability.

1           6.       Beginning in or about March 2011, and acting on behalf of the Companies, Hutchens  
2 and Accounting Services offered and sold stock in the Companies to the Residents. Hutchens and  
3 Accounting Services offered and sold the stock of the Companies for compensation in the State of  
4 California.

5           7.       These securities were offered or sold in this state in issuer transactions. The  
6 Department of Business Oversight has not issued a permit or other form of qualification authorizing  
7 any person to offer or sell the securities referred to herein in this state, nor exempt from the  
8 qualification requirement.

9           8.       During all relevant time periods, Hutchens and Accounting Services did not have a  
10 valid broker-dealer certificate issued by the Department of Business Oversight.

11           9.       Hutchens and Accounting Services offered and sold securities by means of written and  
12 oral communications which included untrue statements of material fact and which omitted to state  
13 material facts necessary in order to make the statements made, in light of the circumstances under  
14 which they were made, not misleading. The material misstatements and omissions include, without  
15 limitation, the following:

- 16           (a)       failure to disclose the nature and extent of the business operations of the shell  
17 Companies;
- 18           (b)       failure to disclose the proper tax implications of the Residents' investment;
- 19           (c)       representing to the Residents that they would have reduced tax liability that was lawful  
20 when in fact the effect of the reduction was to cause the Residents to make false statements to the  
21 Internal Review Service;
- 22           (d)       failure to disclose that neither Hutchens nor Accounting Services was licensed to act  
23 as a broker-dealer.

24           Based upon the foregoing findings, the California Commissioner of Business Oversight is of  
25 the opinion that Randall Craig Hutchens and Accounting Services Inc. engaged in the offer and sale  
26 of securities in the form of investment contracts in shell corporations. These securities have not been  
27 qualified under the California Corporate Securities Law of 1968, in violation of section 25110 of the  
28 Corporations Code. The Commissioner is also of the opinion that Hutchens and Accounting Services  
have effected transactions in securities as broker-dealers in this state without having first applied for  
and secured from the Commissioner a certificate, then in effect, authorizing Hutchens or Accounting  
Services to act in that capacity, and not exempt from the certification requirements in violation of  
Corporations Code section 25210.

1 Finally, the Commissioner is of the opinion that Randall Craig Hutchens and Accounting  
2 Services Inc. offered and sold securities in the form of investment contracts by means of written and oral  
3 communications including untrue statements of material fact and omission of material facts necessary to  
4 make the statements not misleading, in violation of section 25401 of the Corporations Code.

5 Pursuant to section 25532 of the California Corporate Securities Law of 1968, Randall Craig  
6 Hutchens and Accounting Services Inc. are hereby ordered to:

- 7 1. Desist and refrain from the further offer or sale of securities in the State of California,  
8 unless and until qualification has been made under the law or unless exempt;
- 9 2. Desist and refrain from effecting any transaction in, or inducing or attempting to induce,  
10 the purchase or sale of any security in the State of California, unless and until they have  
11 applied for and secured from the Commissioner a broker-dealer certificate, then in effect,  
12 authorizing them to act in that capacity or unless exempt.
- 13 3. Desist and refrain from offering or selling any security in the State of California, by means of  
14 any written or oral communication which includes an untrue statement of a material fact or  
15 omits to state a material fact necessary in order to make the statements made, in light of the  
16 circumstances under which they were made, not misleading; and

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

19 Dated: August 6, 2014  
20 Los Angeles, California

21 JAN LYNN OWEN  
22 Commissioner of Business Oversight

23 By: \_\_\_\_\_  
24 MARY ANN SMITH  
25 Deputy Commissioner  
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