FORM 2

ANNUAL REPORT FORM

Registered public accounting firms must provide their annual report and any amendments thereto to the PCAOB by completing and submitting this Form according to the instructions to Form 2.

It is important to refer to the instructions when completing each item of the Form. The Firm is responsible for completing each item according to those instructions, and should not merely rely on the Firm's own interpretation of the item descriptions appearing in this Form.

Terms that appear in italics have specific defined meanings that the Firm must apply in completing this Form. The definitions are found in PCAOB Rule 1001.

PART I - IDENTITY OF THE FIRM AND CONTACT PERSONS

In Part I, the Firm should provide information that is current as of the date of the certification in Part X.

ITEM 1.1 - NAME OF THE FIRM

a. Firm legal name

UHY LLP

b. Other names used in *audit reports*	
c. Former legal names	

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: United States	Country:
Street address 1: 1185 Avenue of the Americas	Street address 1:
Street address 2: 38th Floor	Street address 2:
City: New York	City:
State/Province: New York	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 10036-2603	Zip/Postal code:

b. Telephone number of the Firm's headquarters office (incl. country and area codes)

212-381-4800

Facsimile number of the Firm's headquarters office (incl. country and area codes)

631-712-6862

Website address of the Firm

www.uhy-us.com

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 1.3 - PRIMARY CONTACT WITH THE *BOARD*	
Name	
Family Name (last name) Lichtman	Given name (first name) Marc
Business title National Director of SEC and PCAOB Matters	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 27725 Stansbury Boulevard	Street address 1
Street address 2 Suite 200	Street address 2
City Farmington Hills	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48334-3817	Zip/Postal code
Business telephone number (incl. country and area codes) 248-204-9402	
Business facsimile number (incl. country and area codes) 248-355-1084	
Business e-mail address mlichtman@uhy-us.com	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

Note: The reporting period, which the Firm should enter in Item 2.1, is the period beginning on April 1 of the year before the year in which the annual report is required to be filed and ending March 31 of the year in which the annual report is required to be filed. That is the period referred to where this Form refers to the "reporting period." Note, however, the special instruction at the beginning of Part VIII concerning the first annual report filed by certain firms.

Start of reporting period (mm/dd/yyyy)	End of reporting period (mm/dd/yyyy)
4/1/2025	3/31/2026

ITEM 2.2 - AMENDMENTS

If this is an amendment to a report previously filed with the *Board* -

a. Indicate, by checking the box corresponding to this item, that this is an amendment. ☐

b. Identify the specific Part or Item numbers of this Form (other than this Item 2.2) as to which the Firm's response has changed from that provided in the most recent Form 2 or amended Form 2 filed by the Firm with respect to the reporting period.

- ☐ Part I, Identity of the Firm and Contact Persons
- Part III, General Information Concerning the Firm
  - ☐ Item 3.1, The Firm's Practice Related to the Registration Requirement
    - Item 3.2, Fees Billed to *Issuer Audit* Clients
      - ☐ Item 3.2.a.1, *Audit Services*
      - ☐ Item 3.2.a.2, *Other Accounting Services*
      - ☐ Item 3.2.a.3, *Tax Services*
      - ☐ Item 3.2.a.4, *Non-audit Services*
      - ☐ Item 3.2.b, Calculation Method
      - ☐ Item 3.2.c, Estimated Percentages
  - ☐ Item 3.3, *Foreign Registered Public Accounting Firm*'s Designation of U.S. Agent
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part IV, *Audit* Clients and *Audit Reports*
- ☐ Part V, Offices and Affiliations
- Part VI, Personnel
  - Item 6.1, Number of Firm Personnel
    - ☐ Item 6.1.a, Total Number of *Accountants*
    - ☐ Item 6.1.b, Total Number of CPA's
    - ☐ Item 6.1.c, Total Number of Personnel
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- Part VII, Certain Relationships
  - Item 7.1, Individuals with Certain Disciplinary or Other Histories
    - ☐ Item 7.1.a, Relationship Exists
    - ☐ Item 7.1.b, Individuals
  - Item 7.2, Entities with Certain Disciplinary or Other Histories
    - ☐ Item 7.2.a, Relationship Exists
    - ☐ Item 7.2.b, Entities
  - Item 7.3, Certain Arrangements to Receive Consulting or Other Professional Services
    - ☐ Item 7.3.a, Arrangement Exists
    - ☐ Item 7.3.b, Entities
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part VIII, Acquisition of Another *Public Accounting Firm* or Substantial Portions of Another *Public Accounting Firm's Personnel*
- ☐ *Part IX, Affirmation of Consent*
- ☐ *Part X, Certification of Firm*

  If you check this box, use the text field below to describe the error or omission in Part X as previously filed and to supply the information as it should have been provided in the previous submission. Use Part X of this amended form only to certify the amended form, not to supply corrections to the previous form.

- Part XI, Exhibits
  - ☐ Exhibit 3.2, Description of Methodology Used to Estimate Components of Calculation in Item 3.2 and Reason for Using Estimates
  - ☐ Exhibit 99.1, Request for Confidential Treatment

☐ Exhibit 99.3, Materials Required by Rule 2207(c)(2)-(4)

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART III - GENERAL INFORMATION CONCERNING THE FIRM

ITEM 3.1 - THE FIRM'S PRACTICE RELATED TO THE REGISTRATION REQUIREMENT

a. Indicate whether the Firm issued any *audit report* with respect to an *issuer* during the reporting period.	(•) Yes ( ) No
b. In the event of an affirmative response to Item 3.1.a, indicate whether the *issuers* with respect to which the Firm issued *audit reports* during the reporting period were limited to employee benefit plans that file reports with the *Commission* on Form 11-K.	[ ] Yes [x] No
c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period.	[ ] Yes [ ] No
d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period.	[x] Yes [ ] No
e. In the event of a negative response to Item 3.1.d, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to a *broker* or *dealer* during the reporting period.	[ ] Yes [ ] No

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

The option to request confidential treatment for information provided in Item 3.2 is available only to *foreign registered public accounting firms*.

a. Of the total fees billed by the Firm to all clients for services that were rendered in the reporting period, state the percentage (which may be rounded, but no less specifically than to the nearest five percent) attributable to fees billed to *issuer audit* clients for–

	CA	CR		CA	CR
1. *Audit services*	[ ]	[ ]	2. *Other accounting services*	[ ]	[ ]
24			0		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
0			0		

b. Indicate, by checking the appropriate box, which of the following two methods the Firm used to calculate the percentages reported in Item 3.2.a – CA [ ] CR [ ]

(•) 1. The Firm used as a denominator the total fees billed to all clients for services rendered during the reporting period and used as numerators (for each of the four categories) total fees billed to *issuer audit* clients for the relevant services rendered during the reporting period.

( ) 2. The Firm used as a denominator the total fees billed to all clients in the Firm's fiscal year that ended during the reporting period and used as numerators (for each of the four categories) total *issuer audit* client fees as determined by reference to the fee amounts disclosed to the *Commission* by those clients for each client's fiscal year that ended during the reporting period (including, for clients who have not made the required *Commission* filings, the fee amounts required to be disclosed).

c. If the Firm has used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using the specific data, check this box and attach Exhibit 3.2 briefly describing the reasons for doing so and the methodology used in making those estimates. CA [ ] CR [ ] [x]

Note: In responding to Item 3.2, careful attention should be paid to the definitions of the italicized terms, which are found in *Board Rules* 1001(i)(iii) (*issuer*), 1001(a)(v) (*audit*), 1001(a)(vii) (*audit services*), 1001(o)(i) (*other accounting services*), 1001(t)(i) (*tax services*), and 1001(n)(ii) (*non-audit services*). The definitions of the four categories of services correspond to the *Commission*'s descriptions of the services for which an *issuer* must disclose fees paid to its auditor. Compare the descriptions of services in Item 9(e) of *Commission* Schedule 14A (17 C.F.R. § 240.14a-101) under the headings "Audit Fees," "Audit-Related Fees," "Tax Fees," and "All Other Fees" with, respectively, the *Board*'s definitions of *Audit Services*, *Other Accounting Services, Tax Services*, and *Non-Audit Services*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 3.3 - *FOREIGN REGISTERED PUBLIC ACCOUNTING FIRM*'S DESIGNATION OF U.S. AGENT

a. If the Firm is a *foreign registered public accounting firm* that has designated to the *Commission* or *Board* an agent in the United States upon whom the *Commission* or the *Board* may serve any request to the Firm under Section 106 of the *Act* or any process, pleading, or other papers in any action against the Firm to enforce Section 106 of the *Act,* check here and enter the name and address of the designated agent. ☐

1. Agent Name	
2. Agent Address	
2a. Street Address 1	2d. State
2b. Street Address 2	2e. Zip Code
2c. City	

b. If the Firm is a *foreign registered public accounting firm* and did not check the box for Item 3.3.a, indicate by checking "yes" or "no" whether the Firm has, since July 21, 2010, (1) performed material services upon which another *registered public accounting firm* relied in the conduct of an audit or interim review, (2) issued an audit report, (3) performed audit work, or (4) performed interim reviews. ☐ Yes ☐ No

Note: If the Firm checks "yes" for Item 3.3.b, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm checks "no" for Item 3.3.b, and the Firm later performs any of the activities identified in Section 106(d)(2) of the Act, the Firm must immediately provide to the *Commission* or the *Board* the designation required by Section 106(d)(2) of the *Act*.

Note: If the Firm has previously designated an agent for service to the *Commission* or *Board* , the Firm must immediately communicate any change in the name or address of the agent to the *Commission* or *Board* .

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part III, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 3.1.c	☐ 3.1.e	☐ 3.2.a.1	☐ 3.2.a.2	☐ 3.2.a.3
☐ 3.2.a.4	☐ 3.2.b	☐ 3.2.c	☐ 3.3.a	☐ 3.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IV - *AUDIT* CLIENTS AND *AUDIT REPORTS*

ITEM 4.1 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *ISSUERS*

a. Provide the following information concerning each *issuer* for which the Firm issued any *audit report*(s) during the reporting period -

1. *Issuer* name
Alpha Star Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any
1865111 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/20/2026

1. *Issuer* name
ALPHATIME ACQUISITION CORP

2. *Issuer* CIK (Central Index Key) number, if any
1889106 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

1. *Issuer* name
AlphaVest Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any
1937891 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/14/2025

1. *Issuer* name
AMC Corp

2. *Issuer* CIK (Central Index Key) number, if any
2044018 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/24/2025 6/26/2025

1. *Issuer* name
Aquaron Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any
1861063 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

1. *Issuer* name
Aterian, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1757715 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/20/2026

1. *Issuer* name

Bayview Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any

1969475 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/1/2025 3/13/2026

1. *Issuer* name

Blaize Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1871638 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/24/2026

1. *Issuer* name

BLUE DOLPHIN ENERGY CO

2. *Issuer* CIK (Central Index Key) number, if any

793306 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/1/2025 3/31/2026

1. *Issuer* name

Bowen Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any

1973056 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

1. *Issuer* name

Bukit Jalil Global Acquisition 1 Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

1956055 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

1. *Issuer* name

ChampionsGate Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any

2024460 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/5/2025 | 6/4/2025 |

1. *Issuer* name

ClimateRock

2. *Issuer* CIK (Central Index Key) number, if any

1903392 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/25/2025 | | |

1. *Issuer* name

Critical Mineral Recovery, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2043019 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025 | | |

1. *Issuer* name

Diginex Ltd

2. *Issuer* CIK (Central Index Key) number, if any

2010499 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/11/2025 | | |

1. *Issuer* name

Elong Power Holding Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

2015691 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/21/2025 | | |

1. *Issuer* name

Evolution Metals & Technologies Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1866226 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously

issued *audit report*s.

2/20/2026

1. *Issuer* name
Evolution Metals LLC

2. *Issuer* CIK (Central Index Key) number, if any
2043020 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/3/2025 7/22/2025

1. *Issuer* name
FiEE, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1467761 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/20/2026

1. *Issuer* name
Forafric Global PLC

2. *Issuer* CIK (Central Index Key) number, if any
1903870 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/30/2025

1. *Issuer* name
Freight Technologies, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1687542 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/11/2025

1. *Issuer* name
GLEN BURNIE BANCORP

2. *Issuer* CIK (Central Index Key) number, if any
890066 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/8/2025

1. *Issuer* name
GUIDED THERAPEUTICS INC

2. *Issuer* CIK (Central Index Key) number, if any
924515 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/30/2026

1. *Issuer* name

HEALTHY CHOICE WELLNESS CORP.

2. *Issuer* CIK (Central Index Key) number, if any

1948864 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/16/2026

1. *Issuer* name

Heritage Global Inc.

2. *Issuer* CIK (Central Index Key) number, if any

849145 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026

1. *Issuer* name

Horizon Space Acquisition I Corp.

2. *Issuer* CIK (Central Index Key) number, if any

1946021 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/4/2025

1. *Issuer* name

I.D. Systems, Inc. 401(k) Plan

2. *Issuer* CIK (Central Index Key) number, if any

1774170 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/27/2025

1. *Issuer* name

Infintium Fuel Cell Systems, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2040116 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/23/2025 5/14/2025

1. *Issuer* name

Inflection Point Acquisition Corp. III

2. *Issuer* CIK (Central Index Key) number, if any

2012318 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/8/2025	5/2/2025	3/30/2026

1. *Issuer* name

INTELLIGENT BIO SOLUTIONS INC.

2. *Issuer* CIK (Central Index Key) number, if any

1725430 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

8/15/2025		

1. *Issuer* name

Intercont (Cayman) Ltd

2. *Issuer* CIK (Central Index Key) number, if any

2018529 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/30/2025		

1. *Issuer* name

iPower Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1830072 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/9/2025	1/12/2026	

1. *Issuer* name

Kyivstar Group Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

2062440 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/17/2025	6/24/2025	7/9/2025
3/16/2026		

1. *Issuer* name

Lion Group Holding Ltd

2. *Issuer* CIK (Central Index Key) number, if any

1806524 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/30/2025	8/22/2025	11/12/2025

1. *Issuer* name
Love & Health Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1998990 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/3/2025		

1. *Issuer* name
Mama's Creations, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1520358 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/8/2025		

1. *Issuer* name
Marpai, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1844392 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/25/2026		

1. *Issuer* name
Mastech Digital, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1437226 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/18/2026		

1. *Issuer* name
Mastech Digital, Inc. 2019 Company Employee Stock Purchase Plan

2. *Issuer* CIK (Central Index Key) number, if any
1437226 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/18/2026		

1. *Issuer* name
Metal Sky Star Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any
1882464 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/31/2026		

1. *Issuer* name

Mountain Crest Acquisition Corp. V

2. *Issuer* CIK (Central Index Key) number, if any

1859035 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/1/2025		

1. *Issuer* name

OptimizeRx Corp

2. *Issuer* CIK (Central Index Key) number, if any

1448431 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/12/2026		

1. *Issuer* name

Peace Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any

2088626 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/7/2025	1/20/2026	

1. *Issuer* name

PSQ Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1847064 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/17/2026		

1. *Issuer* name

Saga Communications, Inc. Employees' 401(k) Savings and Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any

886136 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

6/27/2025		

1. *Issuer* name

Soluna Holdings, Inc

2. *Issuer* CIK (Central Index Key) number, if any

64463 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/27/2026

1. *Issuer* name

SPECTRAL IP, INC.

2. *Issuer* CIK (Central Index Key) number, if any

2042176 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/6/2025

1. *Issuer* name

SUNation Energy, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

22701 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/15/2025

1. *Issuer* name

Terrestrial Energy Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2027582 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

5/30/2025

1. *Issuer* name

Terrestrial Energy Inc.

2. *Issuer* CIK (Central Index Key) number, if any

2019804 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/30/2026

1. *Issuer* name

USA Rare Earth, Inc. (f/k/a Inflection Point Acquisition Corp. II)

2. *Issuer* CIK (Central Index Key) number, if any

1970622 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/21/2025

1. *Issuer* name

VASO Corp

2. *Issuer* CIK (Central Index Key) number, if any

839087 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/31/2026

1. *Issuer* name

VEON Holdings B.V.

2. *Issuer* CIK (Central Index Key) number, if any

2063940 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/2/2025

1. *Issuer* name

VEON Ltd.

2. *Issuer* CIK (Central Index Key) number, if any

1468091 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

4/25/2025 3/16/2026

1. *Issuer* name

Waton Financial Ltd

2. *Issuer* CIK (Central Index Key) number, if any

1987363 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

7/24/2025

1. *Issuer* name

XBP Global Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1839530 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/31/2026

1. *Issuer* name

Xdata Group

2. *Issuer* CIK (Central Index Key) number, if any

2038688 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☑ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

2/17/2026 | 3/26/2026 |

1. *Issuer* name

Yesil Global Enerji A.S.

2. *Issuer* CIK (Central Index Key) number, if any

2087162 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

11/12/2025 | | |

1. *Issuer* name

Zedge, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1667313 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

10/28/2025 | | |

1. *Issuer* name

zSpace, Inc.

2. *Issuer* CIK (Central Index Key) number, if any

1637147 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/yyyy)

☐ Check here if the dates listed below correspond solely to the issuance of consents to the use of previously issued *audit report*s.

3/30/2026 | | |

b. If the Firm identified any *issuer*s in response to Item 4.1.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report,* for an *issuer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- ○ 1-9 Exact Number:
- ◉ 10-25
- ○ 26-50
- ○ 51-100
- ○ 101-200
- ○ More than 200

Note: In responding to Item 4.1(a), careful attention should be paid to the definition of *issuer*. The Firm should not, for example, overlook the fact that investment companies may be *issuers*, or that employee benefit plans that file reports on *Commission* Form 11-K are *issuers*.

Note: In responding to Item 4.1, do not list any *issuer* more than once. For each *issuer,* provide in Item 4.1.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) of all such *audit reports* for that *issuer*, including each date of any dual-dated *audit report*.

Note: In responding to Item 4.1.a.3, it is not necessary to provide the date of any consent to an *issuer*'s use of an *audit report* previously issued for that *issuer*, except that, if such consents constitute the only instances of the Firm issuing *audit reports* for a particular *issuer* during the reporting period, the Firm should include that *issuer* in Item 4.1 and include the dates of such consents and indicate whether the dates provided correspond to the issuance of a consent to the use of a previously-issued *audit report* in Item 4.1.a.3.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.2 - *ISSUER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *issuers* are identified in response to Item 4.1.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for an *issuer* that was issued during the reporting period, provide the following information concerning each *issuer* with respect to which the Firm did so -

Note: If the Firm identifies any *issuer* in response to Item 4.1, the Firm need not respond to Item 4.2.

Note: In responding to Item 4.2, do not list any *issuer* more than once.

1. *Issuer* name

2. *Issuer* CIK (Central Index Key) number, if any

☐ Check here, if none

3. Name of the *registered public accounting firm* that issued the *audit report*(s)

4. The end date(s) of the fiscal period(s) covered by the financial statements that were the subject of the *audit report*(s)

5. *Substantial role played* by the Firm with respect to the *audit report*(s)

If other is selected, please enter *substantial role played* below -

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.3 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *BROKERS* OR *DEALERS*

a. Provide the following information concerning each *audit report* issued for a *broker* or *dealer* during the reporting period –

1. *Broker*'s or *Dealer*'s name
CONNAUGHT (U.S.) LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
300401

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1771704 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2026

1. *Broker*'s or *Dealer*'s name
HEALTHCARE COMMUNITY SECURITIES CORP.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
36026

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
920062 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2026

1. *Broker*'s or *Dealer*'s name
INTERNATIONAL MONEY MANAGEMENT GROUP, INC.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
14367

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
727015 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/18/2025

1. *Broker*'s or *Dealer*'s name
KEPLER CAPITAL MARKETS, INC.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
139148

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1347692 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/31/2026

1. *Broker*'s or *Dealer*'s name
L.M. KOHN & COMPANY

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
27913

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
870260 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/23/2025

1. *Broker*'s or *Dealer*'s name
The Enterprise Securities Company

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
26598

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

863502 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

12/1/2025

1. *Broker*'s or *Dealer*'s name

WACHTEL & CO., INC.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

3685

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

104021 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

2/24/2026

1. *Broker*'s or *Dealer*'s name

YELLOW CARDINAL CORPORATE FINANCE, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

135111

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any

1322865 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)

3/31/2026

b. If the Firm identified any *brokers* or *dealers* in response to Item 4.3.a., indicate, by checking the box corresponding to the appropriate range set out below, the total number of Firm personnel who exercised the authority to sign the Firm's name to an *audit report*, for a *broker* or *dealer*, during the reporting period. If the Firm checks the box indicating that the number is in the range of 1-9, provide the exact number.

- (•) 1-9 — Exact Number: 4
- ( ) 10-25
- ( ) 26-50
- ( ) 51-100
- ( ) 101-200
- ( ) More than 200

Note: For each *audit report* provide in Item 4.3.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) including each date of any dual-dated *audit report*.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.4 - *BROKER* OR *DEALER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *brokers* or *dealers* are identified in response to Item 4.3.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for a *broker* or *dealer* that was issued during the reporting period, provide the following information concerning each *broker* or *dealer* with respect to which the Firm did so –

Note: If the Firm identifies any *broker* or *dealer* in response to Item 4.3, the Firm need not respond to Item 4.4.

Note: In responding to Item 4.4, do not list any *broker* or *dealer* more than once.

1. *Broker*'s or *Dealer*'s name

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number

3. *Broker*'s or *Dealer*'s CIK number, if any

☐ Check here, if none

4. Name of the *registered public accounting firm* that issued the *audit report*(s)

5. The end date(s) of the fiscal period(s) covered by the financial statements that were subject of the *audit report*(s)

6. Substantial role played by the Firm with respect to the *audit report*(s)

If other is selected, please enter substantial role played below -

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IV, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 4.2.a.1 ☐ 4.2.a.2 ☐ 4.2.a.3 ☐ 4.2.a.4 ☐ 4.2.a.5

☐ 4.4.a.1 ☐ 4.4.a.2 ☐ 4.4.a.3 ☐ 4.4.a.4 ☐ 4.4.a.5

☐ 4.4.a.6

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART V - OFFICES AND AFFILIATIONS

In Part V, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 5.1 - FIRM'S OFFICES

List the physical address and, if different, the mailing address, of each of the Firm's offices.

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4 Tower Place	Street address 1
Street address 2 Executive Park, 7th Floor	Street address 2
City Albany	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 12203-3711	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1530 South Duff	Street address 1
Street address 2 Suite 2	Street address 2
City Ames	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 50010-8122	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 455 East Eisenhower Parkway	Street address 1
Street address 2 Suite 102	Street address 2
City Ann Arbor	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 48108-3321	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2 Lakeside Commons, 980 Hammond Drive	Street address 1
Street address 2 Suite 100	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30328-4804	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 134 W. Harris St.	Street address 1
Street address 2	Street address 2
City Cadillac	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49601-2153	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 45 Five Mile Woods Road	Street address 1
Street address 2 Suite 3	Street address 2
City Catskill	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
12414-5951	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7800 E. Kemper Rd.	Street address 1
Street address 2 Suite 150	Street address 2
City Cincinnati	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 45249-1664	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 8601 Robert Fulton Drive	Street address 1
Street address 2 Suite 210	Street address 2
City Columbia	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21046-2561	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4200 University Avenue	Street address 1
Street address 2 Suite 410	Street address 2
City West Des Moines	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

50266-5945	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 230 East Grand River Avenue	Street address 1
Street address 2 Suite 700	Street address 2
City Detroit	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48226-2107	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 205 Commercial St.	Street address 1
Street address 2	Street address 2
City Dowagiac	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49047-1728	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 27725 Stansbury Boulevard	Street address 1
Street address 2 Suite 200	Street address 2
City Farmington Hills	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48334-3817	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1053 Farmington Avenue	Street address 1
Street address 2	Street address 2
City Farmington	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06032-2853	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6 Executive Drive	Street address 1
Street address 2 Suite 111	Street address 2
City Farmington	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06032-2853	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 340 Main St.	Street address 1
Street address 2	Street address 2
City Greenwood	City
State/Province South Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 29646-2758	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1177 West Loop South	Street address 1
Street address 2 Suite 1150	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77027-9006	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10613 West Sam Houston Parkway North	Street address 1
Street address 2 Suite 175	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77064-4663	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Hudson City Centre	Street address 1
Street address 2 Suite 204	Street address 2
City Hudson	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 12534-2355	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
7171 Stadium Dr.	
Street address 2	Street address 2
City	City
Kalamazoo	
State/Province	State/Province
Michigan	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
49009-4943	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
605 West 47th Street	
Street address 2	Street address 2
Suite 301	
City	City
Kansas City	
State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
64112-1905	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
157 Stockade Drive	
Street address 2	Street address 2
City	City
Kingston	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
12401-3870	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country

United States	
Street address 1 201 Old Country Rd.	Street address 1
Street address 2 Suite 205	Street address 2
City Melville	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11747-2731	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 Commercial St.	Street address 1
Street address 2 Suites 402 & 404	Street address 2
City Manchester	City
State/Province New Hampshire	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 03101-1151	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7900 Westpark Dr.	Street address 1
Street address 2 Suite T420	Street address 2
City McLean	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22102-4216	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country

Street address 1 777 Brickell Avenue	Street address 1
Street address 2 Suite 1210	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33131-2867	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3000 Meridian Blvd.	Street address 1
Street address 2 Suite 300	Street address 2
City Franklin	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37067-6294	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1185 Avenue of the Americas	Street address 1
Street address 2 38th Floor	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10036-2603	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1	Street address 1

4 Park Plaza	
Street address 2 Suite 350	Street address 2
City Irvine	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92614-4997	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 555 Water Street	Street address 1
Street address 2	Street address 2
City Port Huron	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48060-8639	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 Market Street	Street address 1
Street address 2 Unit 5	Street address 2
City Portsmouth	City
State/Province New Hampshire	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 03801-3491	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 276 DIX Avenue	Street address 1

Street address 2	Street address 2
City Queensbury	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 12804-3918	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4909 Dickens Road	Street address 1
Street address 2 Suite 102	Street address 2
City Richmond	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 23230-1906	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 955 Mt. Hermon Road	Street address 1
Street address 2	Street address 2
City Salisbury	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21804-5105	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One West Avenue	Street address 1
Street address 2	Street address 2

Suite 205	
City Saratoga Springs	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 12866-1102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2 Westbury Drive	Street address 1
Street address 2	Street address 2
City St. Charles	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63301-2558	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2101 Bluestone Dr.	Street address 1
Street address 2 Suite 106	Street address 2
City St. Charles	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63303-6731	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 15 Sunnen Drive	Street address 1
Street address 2 Suite 108	Street address 2

City	City
St. Louis	
State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
63143-3819	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
318 Mid Rivers Mall Drive	
Street address 2	Street address 2
Suite H	
City	City
St. Peters	
State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
63376-1575	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
12900 Hall Road	
Street address 2	Street address 2
Suite 500	
City	City
Sterling Heights	
State/Province	State/Province
Michigan	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
48313-1153	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
210 W. Pennsylvania Ave.	
Street address 2	Street address 2
7th Floor	
City	City

Towson	
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21204-2506	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10691 East Carter Road	Street address 1
Street address 2 Suite 103	Street address 2
City Traverse City	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49684-5499	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 321 Commonwealth Rd.	Street address 1
Street address 2 Suite 303	Street address 2
City Wayland	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01778-4470	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4 East Pearce Boulevard	Street address 1
Street address 2	Street address 2
City Wentzville	City

State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
63385-1509	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 5.2 - *AUDIT*-RELATED MEMBERSHIPS, AFFILIATIONS, OR SIMILAR ARRANGEMENTS

a. State whether the Firm has any:

1. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that licenses or authorizes *audit* procedures or manuals or related materials, or the use of a name in connection with the provision of *audit services* or accounting services	(•) Yes ( ) No
2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells *audit services* or through which joint *audits* are conducted	( ) Yes (•) No
3. Arrangement, whether by contract or otherwise, with another entity through or from which the Firm employs or leases personnel to perform *audit services*	(•) Yes ( ) No

b. If the Firm provides any affirmative response in Item 5.2.a, identify the entity with which the Firm has each such relationship -

Entity name
UHY International Limited

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
Quadrant House	
Street address 2	**Zip/Postal code**
4 Thomas More Square	E1W1YW
City	
London	

Provide a brief description of the relationship the Firm has with this entity
UHY LLP is an independent member of UHY International Limited.

Entity name
Scrubbed.net, LLC

Entity Address

Country	State/Province
United States	California
Street address 1	**Non-U.S. State/Province**
1 Sansome St	
Street address 2	**Zip/Postal code**
Ste 3500, Pmb 6006	94104-3708
City	
San Francisco	

Provide a brief description of the relationship the Firm has with this entity
UHY has a contract with Scrubbed.Net, LLC through which the Firm employs or leases personnel to perform audit services

Entity name	
Ubiquity Global Services, Inc.	
Entity Address	
Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
1140 Avenue of the Americas	
Street address 2	Zip/Postal code
Ste 1601	10036-5803
City	
New York	

Provide a brief description of the relationship the Firm has with this entity

UHY has a contract with Ubiquity Global Services, Inc. through which the Firm employs or leases personnel to perform audit services

Note: Item 5.2.b does not require information concerning every other entity that is part of the network, arrangement, alliance, partnership or association, but only information concerning the network, arrangement, alliance, partnership, or association itself, or the principal entity through which it operates.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part V, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 5.1 ☐ 5.2.a.1 ☐ 5.2.a.2 ☐ 5.2.a.3 ☐ 5.2.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VI - PERSONNEL

In Part VI, the Firm should provide information that is current as of the last day of the reporting period.

ITEM 6.1 - NUMBER OF FIRM PERSONNEL

Provide the following numerical totals -

		CA	CR
a. Total number of the Firm's *accountants*	603	☐	☐
b. Total number of the Firm's certified public accountants (include in this number all *accountants* employed by the Firm with comparable licenses from non-U.S. jurisdictions)	342	☐	☐
c. Total number of the Firm's personnel	614	☐	☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VI, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 6.1.a ☐ 6.1.b ☐ 6.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VII - CERTAIN RELATIONSHIPS

ITEM 7.1 - INDIVIDUALS WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.1 of Form 3, and only if the Firm has not previously identified the individual and the sanction or *Commission* order on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm has any employee, partner, shareholder, principal, member, or owner who was the subject of a *Board* disciplinary sanction or a *Commission* order under Rule 102(e) of the *Commission's* Rules of Practice, entered within the five years preceding the end of the reporting period and without that sanction or order having been vacated on review or appeal, and who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the reporting period.

○ Yes
◉ No

CA ☐ CR ☐

b. If the Firm provides an affirmative response to Item 7.1.a, provide the following information for each such individual -

1. Family name (last name)

Given name (first name)

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA ☐ CR ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.2 - ENTITIES WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.2 of Form 3, and only if the Firm has not previously reported the information on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm was owned or partly owned by an entity that was the subject of (a) a *Board* disciplinary sanction entered within the five years preceding the end of the reporting period, which has not been vacated on review or appeal, suspending or revoking that entity's registration or disapproving that entity's application for registration, or (b) a *Commission* order under Rule 102(e) of the *Commission*'s Rules of Practice entered within the five years preceding the end of the reporting period, which has not been vacated on appeal, suspending or denying the privilege of appearing or practicing before the *Commission*.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.2.a, provide the following information for each such entity -

1. Name of entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 7.3 - CERTAIN ARRANGEMENTS TO RECEIVE CONSULTING OR OTHER PROFESSIONAL SERVICES

a. Other than a relationship required to be reported in Item 5.3 of Form 3, state whether the Firm received, or entered into a contractual or other arrangement to receive, from any individual or entity meeting the criteria described in Items 7.1.a. or 7.2.a, consulting or other professional services related to the Firm's *audit* practice or related to services the Firm provides to *issuer, broker*, or *dealer audit* clients.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.3.a, provide the following information for each such individual or entity -

1. Name of individual or entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. Description of the services provided or to be provided to the Firm by the individual or entity

5. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 7.1.a ☐ 7.1.b ☐ 7.2.a ☐ 7.2.b

☐ 7.3.a ☐ 7.3.b

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VIII - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM'S* PERSONNEL

If the Firm became registered on or after December 31, 2009, the first annual report that the Firm files must provide this information for the period running from the date used by the Firm for purposes of General Instruction 9 of Form 1 (regardless of whether that date was before or after the beginning of the reporting period) through March 31 of the year in which the annual report is required to be filed.

ITEM 8.1 - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM*'S PERSONNEL

a. Did the Firm acquire another *public accounting firm*?

- (•) Yes
- ( ) No

b. If the Firm provides an affirmative response to Item 8.1.a, provide the name(s) of the *public accounting firm*(s) that the Firm acquired.

Name of acquired *public accounting firm*
Sabino & Company LLC (asset purchase dated May 30, 2025 and effective June 1, 2025)

Name of acquired *public accounting firm*
Flynn & Company, Inc. (asset purchase dated June 30, 2025 and effective June 30, 2025)

Name of acquired *public accounting firm*
Manley Garvin, LLC (asset purchase dated December 19, 2025 and effective December 19, 2025)

Name of acquired *public accounting firm*
CMJ LLP (asset purchase dated February 6, 2026 and effective February 6, 2026)

c. Did the Firm, without acquiring another *public accounting firm*, take on as employees, partners, shareholders, principals, members, or owners 75% or more of the persons who, as of the beginning of the reporting period, were the partners, shareholders, principals, members, or owners of another *public accounting firm*?

- ( ) Yes
- (•) No

d. If the Firm provides an affirmative response to Item 8.1.c, provide the following information for each such *public accounting firm* -

Name of the other *public accounting firm*

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part VIII, has either withheld certain information, or declined to request certain information from relevant third parties, on the ground that the Firm cannot provide the information to the *Board* on this Form 2 without violating non-U.S. law, the Firm must identify here all items -- and only those items -- with respect to which there is any information that the Firm has actually withheld or declined to request.

☐ 8.1.a ☐ 8.1.b ☐ 8.1.c ☐ 8.1.d

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IX - AFFIRMATION OF CONSENT

ITEM 9.1 - AFFIRMATION OF UNDERSTANDING OF, AND COMPLIANCE WITH, CONSENT REQUIREMENTS

Whether or not the Firm, in applying for registration with the *Board*, provided the signed statement required by Item 8.1 of Form 1, affirm, by checking the boxes, that -

a. The Firm has consented to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002; ☑

b. The Firm has secured from each of its *associated person*s, and agrees to enforce as a condition of each such person's continued employment by or other association with the Firm, a consent indicating that the *associated person* consents to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority under the Sarbanes-Oxley Act of 2002, and that the *associated person* understands and agrees that such consent is a condition of his or her continued employment by or other association with the Firm; and ☑

c. The Firm understands and agrees that cooperation and compliance, as described in Item 9.1.a, and the securing and enforcing of consents from its *associated persons* as described in Item 9.1.b, is a condition to the continuing effectiveness of the registration of the Firm with the *Board*. ☑

Note 1: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *registered public accounting firm*.

Note 2: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *foreign public accounting firm* in circumstances where that *associated person* asserts that non-U.S. law prohibits it from providing the consent, so long as the Firm possesses in its files documents relating to the *associated person's* assertion about non-U.S. law that would be sufficient to satisfy the requirements of subparagraphs (2) through (4) of Rule 2207(c) if that *associated person* were a *registered public accounting firm* filing a Form 2 and withholding this affirmation. This exception to the affirmation in Item 9.1.b does not relieve the Firm of its obligation to enforce cooperation and compliance with *Board* demands by any such *associated person* as a condition of continued association with the Firm.

Note 3: If the Firm is a *foreign registered public accounting firm*, the affirmations in Item 9.1 that relate to *associated persons* shall be understood to encompass every *accountant* who is a proprietor, partner, principal, shareholder, officer, or *audit* manager of the Firm and who provided at least ten hours of *audit services* for any *issuer* during the reporting period.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IX, has withheld an affirmation on the ground that the Firm cannot provide the affirmation without violating non-U.S. law, the Firm must identify here all items - and only those items - as to which the Firm has actually declined to provide the affirmation.

☐ 9.1.a ☐ 9.1.b ☐ 9.1.c

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART X - CERTIFICATION OF THE FIRM

ITEM 10.1 SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

This Form must be signed on behalf of the Firm by an authorized partner or officer of the Firm including, in accordance with Rule 2204, both a signature that appears in typed form within the electronic submission and a corresponding manual signature retained by the Firm.

I, the undersigned, certify that -

a. I am a partner or an officer of the Firm and I am authorized to sign this Form on behalf of the Firm;

b. I have reviewed this Form;

c. based on my knowledge, the Firm has filed a special report on Form 3 with respect to each event that occurred during the reporting period and for which a special report on Form 3 is required under the *Board*'s *rules*;

d. based on the signer's knowledge, this Form does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading; and

e. either-

(●) 1. based on the signer's knowledge, the Firm has not failed to include in this Form any information or affirmation that is required by the instructions to this Form, or

( ) 2. based on the signer's knowledge-
(A) the Firm is a *foreign registered public accounting firm* and has not failed to include in this form any information or affirmation that is required by the instructions to this Form except for information or affirmations that the Firm asserts it cannot provide to the *Board* on this Form 2 without violating non-U.S. law;
(B) with respect to any such withheld information or affirmation, the Firm has satisfied the requirements of PCAOB Rule 2207(b) and has in its possession the materials required by PCAOB Rule 2207(c); and
(C) the Firm has indicated, in accordance with the instructions to this Form, each item of this Form with respect to which the Firm has withheld any required information or affirmation.

Typed signature (to be submitted electronically):	Marc Given name (first name)	Lichtman Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/30/2026	
Business Title:	National Director of SEC and PCAOB Matters	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address	
Country United States	State/Province Michigan
Street address 1 27725 Stansbury Boulevard	Non-U.S. State/Province
Street address 2 Suite 200	Zip/Postal code 48334-3817
City Farmington Hills	

Business telephone number (incl. country and area codes)

248-204-9402

Business facsimile number (incl. country and area codes)

248-355-1084

Business e-mail address

mlichtman@uhy-us.com

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART XI - EXHIBITS

EXHIBIT 3.2 - DESCRIPTION OF METHODOLOGY USED TO ESTIMATE COMPONENTS OF CALCULATION IN ITEM 3.2 AND REASONS FOR USING ESTIMATES

If the Firm has indicated in Item 3.2.c that it used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using specific data, the Firm must include as Exhibit 3.2 an exhibit that briefly describes the reasons for doing so and the methodology used in making those estimates.

CA ☐ CR ☐

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

If the Firm has identified, in accordance with the instructions to this Form, any information for which the Firm requests confidential treatment, the Firm must include as Exhibit 99.1 an exhibit that includes the representations and information required by Rule 2300(c)(2).

Unless the Firm requests otherwise by checking the box below, any such Exhibit 99.1 will be afforded confidential treatment without the need for a request for confidential treatment.

Check here to indicate if you do not want confidential treatment for Exhibit 99.1 ☐

EXHIBIT 99.3 - MATERIALS REQUIRED BY RULE 2207(c)(2)-(4)

If the Firm is responding to a request pursuant to Rule 2207(d) for any of the materials described in Rule 2207(c)(2)-(4), submit the requested materials as Exhibit 99.3 to an amended Form 2.

CA ☐ CR ☐

If the Firm seeks confidential treatment for any such materials submitted, check the CR box in this section and also provide Exhibit 99.1 in accordance with the instructions.