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

Crowe 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: 225 West Wacker Drive	Street address 1:
Street address 2: Suite 2600	Street address 2:
City: Chicago	City:
State/Province: Illinois	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 60606-1224	Zip/Postal code:

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

1 312 899 7000

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

1 312 899 5300

Website address of the Firm

www.crowe.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) Kary	Given name (first name) Jennifer
Business title Chief Quality Officer	
Physical business address Country United States	Business mailing address ☐ Same as physical address Country United States
Street address 1 320 East Jefferson Boulevard	Street address 1 P.O. Box 7
Street address 2	Street address 2
City South Bend	City South Bend
State/Province Indiana	State/Province Indiana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46601-2314	Zip/Postal code 46624-0007
Business telephone number (incl. country and area codes) 1 574 232 3992	
Business facsimile number (incl. country and area codes) 1 312 899 5300	
Business e-mail address jennifer.kary@crowe.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*	[ ]	[ ]
5			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
ACNB Corporation

2. *Issuer* CIK (Central Index Key) number, if any
715579 ☐ 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
Actuate Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1652935 ☐ 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.

3/26/2026

1. *Issuer* name
Amalgamated Financial Corp.

2. *Issuer* CIK (Central Index Key) number, if any
1823608 ☐ 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.

3/5/2026

1. *Issuer* name
Arrow Financial Corporation

2. *Issuer* CIK (Central Index Key) number, if any
717538 ☐ 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.

3/6/2026

1. *Issuer* name
Avidbank Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1443575 ☐ 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 4/11/2025

1. *Issuer* name
The Bancorp, Inc.

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

1295401 ☐ 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.

2/25/2026 | 4/7/2025 |

1. *Issuer* name

Bar Harbor Bankshares

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

743367 ☐ 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

BitGo Holdings, Inc.

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

1740604 ☐ 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.

3/26/2026 | 7/18/2025 |

1. *Issuer* name

Bridger Aerospace Group Holdings, Inc.

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

1941536 ☐ 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.

3/6/2026 | | |

1. *Issuer* name

Broadway Financial Corporation

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

1001171 ☐ 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

Burke & Herbert Financial Services Corp.

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

1964333 ☐ 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.

2/27/2026 | | |

1. *Issuer* name

Carter Bankshares, Inc.

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

1829576 ☐ 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.

3/5/2026

1. *Issuer* name

Central Pacific Financial Corp.

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

701347 ☐ 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.

2/27/2026

1. *Issuer* name

Chemung Financial Corporation

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

763563 ☐ 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.

3/13/2026

1. *Issuer* name

Citizens & Northern Corporation

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

810958 ☐ 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.

3/6/2026

1. *Issuer* name

Citizens Community Bancorp, Inc.

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

1367859 ☐ 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.

3/5/2026

1. *Issuer* name

City Holding Company

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

726854 ☐ 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.

2/25/2026

1. *Issuer* name
ConnectOne Bancorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
712771 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.

2/24/2026

1. *Issuer* name
Connetic Venture Capital Access Fund

2. *Issuer* CIK (Central Index Key) number, if any
1996211 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
Consumer Portfolio Services, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
889609 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
Core Molding Technologies, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1026655 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.

3/10/2026

1. *Issuer* name
Dime Community Bancshares, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
846617 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
Dyadic International, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1213809 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

Eagle Bancorp, Inc.

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

1050441 ☐ 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.

3/9/2026

1. *Issuer* name

Eledon Pharmaceuticals, Inc.

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

1404281 ☐ 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.

8/14/2025

1. *Issuer* name

Equillium, Inc.

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

1746466 ☐ 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

Equity Bancshares, Inc.

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

1227500 ☐ 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.

3/6/2026

1. *Issuer* name

Esquire Financial Holdings, Inc.

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

1531031 ☐ 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.

3/13/2026

1. *Issuer* name

Farmers & Merchants Bancorp

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

1085913 ☐ 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.

3/13/2026

1. *Issuer* name

Farmers National Banc Corp.

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

709337 ☐ 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.

3/5/2026

1. *Issuer* name

Farmland Partners Inc.

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

1591670 ☐ 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.

2/19/2026

1. *Issuer* name

FB Financial Corporation

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

1649749 ☐ 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.

2/26/2026

1. *Issuer* name

First Bancorp

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

811589 ☐ 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.

2/25/2026

1. *Issuer* name

First BanCorp.

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

1057706 ☐ 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.

2/27/2026

1. *Issuer* name

First Business Financial Services, Inc.

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

1521951 ☐ 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.

2/25/2026

1. *Issuer* name

First Capital, Inc.

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

1070296 ☐ 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

First Community Bankshares, Inc.

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

859070 ☐ 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.

3/6/2026

1. *Issuer* name

First Financial Bancorp.

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

708955 ☐ 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.

2/19/2026

1. *Issuer* name

First Financial Corporation

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

714562 ☐ 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.

3/4/2026

1. *Issuer* name

First Foundation Inc.

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

1413837 ☐ 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
First United Corporation

2. *Issuer* CIK (Central Index Key) number, if any
763907 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.

3/10/2026

1. *Issuer* name
First Western Financial, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1327607 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.

2/27/2026

1. *Issuer* name
FirstSun Capital Bancorp

2. *Issuer* CIK (Central Index Key) number, if any
1709442 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.

3/6/2026

1. *Issuer* name
Franklin Financial Services Corporation

2. *Issuer* CIK (Central Index Key) number, if any
723646 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.

3/13/2026

1. *Issuer* name
German American Bancorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
714395 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.

2/26/2026

1. *Issuer* name
Hanmi Financial Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1109242 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.

2/27/2026

1. *Issuer* name

Hanover Bancorp, Inc.

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

1828588 ☐ 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.

3/13/2026

1. *Issuer* name

HCW Biologics Inc.

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

1828673 ☐ 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

Heritage Commerce Corp

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

1053352 ☐ 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.

3/9/2026

1. *Issuer* name

Heritage Financial Corporation

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

1046025 ☐ 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.

2/27/2026

1. *Issuer* name

HomeTrust Bancshares, Inc.

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

1538263 ☐ 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.

3/13/2026

1. *Issuer* name

Hope Bancorp, Inc.

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

1128361 ☐ 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.

2/25/2026

1. *Issuer* name

Immix Biopharma, Inc.

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

1873835 ☐ 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

Independent Bank Corporation

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

39311 ☐ 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.

3/6/2026

1. *Issuer* name

Juniata Valley Financial Corp.

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

714712 ☐ 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

Kearny Financial Corp.

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

1617242 ☐ 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.

8/21/2025

1. *Issuer* name

Lakeland Financial Corporation

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

721994 ☐ 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.

2/25/2026

1. *Issuer* name

Limbach Holdings, Inc.

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

1606163 ☐ 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.

3/2/2026

1. *Issuer* name

Mechanics Bancorp

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

1518715 ☐ 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

Meridian Corporation

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

1750735 ☐ 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.

3/13/2026

1. *Issuer* name

MetroCity Bankshares, Inc.

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

1747068 ☐ 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

Metropolitan Bank Holding Corp.

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

1476034 ☐ 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

Midland States Bancorp, Inc.

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

1466026 ☐ 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.

3/2/2026	7/1/2025	

1. *Issuer* name
MYR Group Inc.

2. *Issuer* CIK (Central Index Key) number, if any
700923 ☐ 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.

2/25/2026		

1. *Issuer* name
Neonode Inc.

2. *Issuer* CIK (Central Index Key) number, if any
87050 ☐ 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
Niagen Bioscience, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1386570 ☐ 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.

3/4/2026		

1. *Issuer* name
Northfield Bancorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1493225 ☐ 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.

3/2/2026		

1. *Issuer* name
OP Bancorp

2. *Issuer* CIK (Central Index Key) number, if any
1722010 ☐ 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.

3/13/2026		

1. *Issuer* name
Optical Cable Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1000230 ☐ 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.

12/18/2025

1. *Issuer* name

Orange County Bancorp, Inc.

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

1754226 ☐ 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

Orrstown Financial Services, Inc.

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

826154 ☐ 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

Park National Corporation

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

805676 ☐ 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.

2/23/2026

1. *Issuer* name

Pathward Financial, Inc.

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

907471 ☐ 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.

8/29/2025 11/25/2025

1. *Issuer* name

PCB Bancorp

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

1423869 ☐ 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.

3/13/2026

1. *Issuer* name

Peapack-Gladstone Financial Corporation

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

1050743 ☐ 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.

3/11/2026

1. *Issuer* name

Pinnacle Financial Partners, Inc.

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

2082866 ☐ 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.

3/2/2026

1. *Issuer* name

Preferred Bank

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

1492165 ☐ 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.

3/2/2026

1. *Issuer* name

Primis Financial Corp.

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

1325670 ☐ 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 4/29/2025

1. *Issuer* name

RBB Bancorp

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

1499422 ☐ 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.

3/9/2026

1. *Issuer* name

Seacoast Banking Corporation of Florida

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

730708 ☐ 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.

2/27/2026

1. *Issuer* name

Shore Bancshares, Inc.

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

1035092 ☐ 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.

3/2/2026

1. *Issuer* name

Siebert Financial Corp.

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

65596 ☐ 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

Stellar Bancorp, Inc.

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

1473844 ☐ 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.

2/26/2026

1. *Issuer* name

Sypris Solutions, Inc.

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

864240 ☐ 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.

3/26/2026

1. *Issuer* name

Triumph Financial, Inc.

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

1539638 ☐ 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.

2/11/2026

1. *Issuer* name

TrustCo Bank Corp NY

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

357301 ☐ 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
Trustmark Corporation

2. *Issuer* CIK (Central Index Key) number, if any
36146 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.

2/23/2026

1. *Issuer* name
US Alliance Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1463913 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
USCB Financial Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1901637 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.

3/13/2026

1. *Issuer* name
Vertex, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1806837 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.

2/24/2026

1. *Issuer* name
Washington Trust Bancorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
737468 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.

2/24/2026

1. *Issuer* name
Westamerica Bancorporation

2. *Issuer* CIK (Central Index Key) number, if any
311094 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.

2/27/2026

1. *Issuer* name

Willdan Group, Inc.

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

1370450 ☐ 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.

2/26/2026

1. *Issuer* name

WhiteHorse Finance, Inc.

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

1552198 ☐ 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.

6/9/2025 3/6/2026

1. *Issuer* name

401(k) Savings and Profit Sharing Plan for Employees of NIKE, Inc.

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

320187 ☐ 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.

11/21/2025

1. *Issuer* name

ACCO Brands Corporation 401(k) Plan

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

712034 ☐ 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.

6/19/2025

1. *Issuer* name

Allstate 401(k) Savings Plan

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

899051 ☐ 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.

6/23/2025

1. *Issuer* name

Ameren Corporation Savings Investment Plan

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

1002910 ☐ 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

Avery Dennison Corporation Employee Savings Plan

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

8818 ☐ 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.

6/16/2025

1. *Issuer* name

The Bancorp, Inc. 401(k) Plan

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

1295401 ☐ 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.

6/13/2025

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
Alliance-One Investments, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
286025

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1689899 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/18/2025

1. *Broker*'s or *Dealer*'s name
Ameraudi Investment Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
327842

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1993387 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Applied Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
166175

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1563236 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Armstrong Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
307429

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1801591 ☐ 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
AVM, L.P.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
16710

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
783480 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2026

1. *Broker*'s or *Dealer*'s name
B. Riley Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
25027

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
852412 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/2/2026

1. *Broker*'s or *Dealer*'s name
Bankers Life Securities, Inc

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
173962

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1626248 ☐ 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
Banorte Securities International, Ltd.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30648

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
890383 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/18/2026

1. *Broker*'s or *Dealer*'s name
BCP Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
27063

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
865644 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/23/2026

1. *Broker*'s or *Dealer*'s name
Beta Capital Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
38964

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
948642 ☐ 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
Brighthouse Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
285300

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1686077 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/6/2026

1. *Broker*'s or *Dealer*'s name
Brooklands Capital Strategies BD, LP

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
281951

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1657003 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/20/2026

1. *Broker*'s or *Dealer*'s name
C.L. King & Associates, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
6183

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

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/9/2026

1. *Broker*'s or *Dealer*'s name
Chardan Capital Markets LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
120128

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1170705 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Colliers Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7477

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
215674 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/30/2026

1. *Broker*'s or *Dealer*'s name
D.A. Davidson & Co.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
199

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
27182 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/25/2025

1. *Broker*'s or *Dealer*'s name
DAI Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
36673

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
926391 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/27/2026

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

Davenport & Company LLC

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

1588

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

27135 ☐ 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

Development Corporation for Israel

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

11148

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

28471 ☐ Check here, if none

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

2/25/2026

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

FR Trading, LLC

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

318566

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

1906743 ☐ Check here, if none

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

2/17/2026

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

GTS Execution Services LLC

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

306364

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

1795506 ☐ 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

GTS Securities, LLC

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

149224

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

1452765 ☐ Check here, if none

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

3/2/2026

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

Homestead Financial Services Corp.

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

26643

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

863597 ☐ Check here, if none

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

3/27/2026

1. *Broker*'s or *Dealer*'s name
Howden Tiger Capital Markets & Advisory, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
172729

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1616528 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/19/2025

1. *Broker*'s or *Dealer*'s name
Ingalls & Snyder LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
2288

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1041885 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/29/2025

1. *Broker*'s or *Dealer*'s name
KAL Capital Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
291333

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1723359 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/16/2026

1. *Broker*'s or *Dealer*'s name
Keel Point Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
6769

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
276721 ☐ 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
KPMG Corporate Finance LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103973

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1110657 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/24/2025

1. *Broker*'s or *Dealer*'s name
M1 Finance LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
281242

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

1650711 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/28/2026

1. *Broker*'s or *Dealer*'s name
Mariva Capital Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
156171

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1509694 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Market Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
283701

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1672433 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/30/2025

1. *Broker*'s or *Dealer*'s name
Muriel Siebert & Co., LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
5376

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
90087 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/28/2026

1. *Broker*'s or *Dealer*'s name
MWA Financial Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
112630

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1139077 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/27/2026

1. *Broker*'s or *Dealer*'s name
N.B. Zoullas Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
29419

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
880736 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/13/2026

1. *Broker*'s or *Dealer*'s name
National Bank Of Canada Financial Inc.

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

22698

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
835587 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/19/2025

1. *Broker*'s or *Dealer*'s name
Navy Federal Investment Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
138459

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1344803 ☐ 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
Northwest Financial Group, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
145064

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1410645 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/18/2026

1. *Broker*'s or *Dealer*'s name
O.N. Equity Sales Company, The

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
2936

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
73979 ☐ 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
Ocean Financial Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
164289

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1522310 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Augustar Distributors, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
41081

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1014778 ☐ 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

OneAmerica Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
4173

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
8486 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Pacenote Capital LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
305007

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1784687 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/19/2025

1. *Broker*'s or *Dealer*'s name
PGB Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
301472

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1774439 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/21/2026

1. *Broker*'s or *Dealer*'s name
PricewaterhouseCoopers Corporate Finance LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
41461

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1018444 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/16/2025

1. *Broker*'s or *Dealer*'s name
PureStream, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
306750

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1798802 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2026

1. *Broker*'s or *Dealer*'s name
Quantlab Brokerage, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
299468

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1763171 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/2/2026

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

RFS Partners, LP

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

18119

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

793941 ☐ Check here, if none

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

9/29/2025

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

Rice Securities, LLC

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

21606

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

826550 ☐ Check here, if none

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

3/18/2026

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

RISE Financial Services, LLC

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

146103

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

1421837 ☐ Check here, if none

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

2/4/2026

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

SAMCO Capital Markets, Inc.

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

136532

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

1333702 ☐ Check here, if none

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

3/23/2026

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

Samuel A. Ramirez & Company, Inc.

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

6963

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

81909 ☐ 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

Securian Financial Services, Inc.

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

15296

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

1030411 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/30/2026

1. *Broker*'s or *Dealer*'s name
Snowden Account Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
149794

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1457458 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/23/2026

1. *Broker*'s or *Dealer*'s name
Stern Brothers & Co.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
16325

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
764650 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/18/2025

1. *Broker*'s or *Dealer*'s name
Synovus Securities Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
14023

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
776021 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/26/2026

1. *Broker*'s or *Dealer*'s name
Trete Capital Markets

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
311773

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1856274 ☐ 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
Valmark Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
31243

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
896132 ☐ 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
Wematch.Live LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
322944

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

1951561 ☐ Check here, if none

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

7/2/2025

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

WOBD, LLC

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

285537

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

1686091 ☐ Check here, if none

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

2/27/2026

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: 5
- ○ 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 1 650 Town Center Drive	Street address 1
Street address 2 Suite 740	Street address 2
City Costa Mesa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92626-7192	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 801 South Figueroa Street	Street address 1
Street address 2 Suite 1750	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90017-5598	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 Capitol Mall	Street address 1
Street address 2 Suite 1750	Street address 2
City Sacramento	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 95814-4498	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 575 Market Street	Street address 1
Street address 2 Suite 3300	Street address 2
City San Francisco	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94105-5829	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3031 Tisch Way	Street address 1
Street address 2 110 Plaza West	Street address 2
City San Jose	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95128-2541	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1801 California Street	Street address 1
Street address 2 Suite 2200	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
80202-2635	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 62 Memorial Road	Street address 1
Street address 2 Suite 100	Street address 2
City West Hartford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06107-2207	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 701 13th Street NW	Street address 1
Street address 2 Suite 852	Street address 2
City Washington	City
State/Province District of Columbia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20005-3962	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 401 East Las Olas Boulevard	Street address 1
Street address 2 Suite 1100	Street address 2
City Fort Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

33301-4230	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1101 Brickell Avenue	Street address 1
Street address 2 South Tower, 8th Floor	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 240 North Washington Boulevard	Street address 1
Street address 2 Suite 600	Street address 2
City Sarasota	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 34236-3900	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 660 East Jefferson Street	Street address 1
Street address 2 Suite 101-B	Street address 2
City Tallahassee	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32301-2547	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 401 East Jackson Street	Street address 1
Street address 2 Suite 2900	Street address 2
City Tampa	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33602-5231	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3500 Lenox Road N.E.	Street address 1
Street address 2 Suite 1400	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30326-4231	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 West Wacker Drive	Street address 1
Street address 2 Suite 2600	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60606-1224	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One Mid America Plaza	Street address 1
Street address 2 Suite 600	Street address 2
City Oakbrook Terrace	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60181-4705	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3601 Wabash Avenue	Street address 1
Street address 2 Suite 203	Street address 2
City Springfield	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 62711-7116	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9910 Dupont Circle Drive East	Street address 1
Street address 2 Suite 230	Street address 2
City Fort Wayne	City
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46825-1616	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
3815 River Crossing Parkway	
Street address 2	Street address 2
Suite 400	
City	City
Indianapolis	
State/Province	State/Province
Indiana	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
46240-7767	

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
320 East Jefferson Boulevard	P.O. Box 7
Street address 2	Street address 2
City	City
South Bend	South Bend
State/Province	State/Province
Indiana	Indiana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
46601-2314	46624-0007

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
541 Darby Creek Road	
Street address 2	Street address 2
Suite 140	
City	City
Lexington	
State/Province	State/Province
Kentucky	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
40509-2710	

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

United States	
Street address 1 4801 Olympia Park Plaza	Street address 1
Street address 2 Suite 4000	Street address 2
City Louisville	City
State/Province Kentucky	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 40241-2098	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 High Street	Street address 1
Street address 2 Suite 2301	Street address 2
City Boston	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02110-2321	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 605 Seward Avenue NW	Street address 1
Street address 2	Street address 2
City Grand Rapids	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49504-5584	Zip/Postal code

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

Street address 1 354 Eisenhower Parkway	Street address 1
Street address 2 Suite 2050	Street address 2
City Livingston	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07039-1025	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 485 Lexington Avenue	Street address 1
Street address 2 Floor 11	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 10017-2619	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 Superior Avenue East	Street address 1
Street address 2 Suite 902	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114-2619	Zip/Postal code

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

155 West Nationwide Boulevard	
Street address 2 Suite 500	Street address 2
City Columbus	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 43215-2570	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 720 Cool Springs Boulevard	Street address 1
Street address 2 Suite 600	Street address 2
City Franklin	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37067-7260	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4315 Kingston Pike	Street address 1
Street address 2 Suite 210	Street address 2
City Knoxville	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37919	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 901 South MoPac Expressway	Street address 1

Street address 2 Building II, Suite 450	Street address 2
City Austin	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78746-5776	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2200 Ross Avenue	Street address 1
Street address 2 Suite 4200E	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75201-2767	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9 Greenway Plaza	Street address 1
Street address 2 Suite 2100	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77046-0946	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5810 Tennyson Parkway	Street address 1
Street address 2	Street address 2

Suite 450	
City Plano	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75024-4112	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 25700 Interstate 45 North	Street address 1
Street address 2 Suite 175	Street address 2
City The Woodlands	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77386-4702	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 40 Main Street	Street address 1
Street address 2 Suite 300	Street address 2
City Burlington	City
State/Province Vermont	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 05401-8433	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 77 Sundial Avenue	Street address 1
Street address 2 Suite 510W	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 03103-7236	Zip/Postal code

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
Crowe Chizek LLP

Entity Address

Country	State/Province
United States	Illinois
Street address 1 225 West Wacker Drive	Non-U.S. State/Province
Street address 2 Suite 2600	Zip/Postal code 60606-1224
City Chicago	

Provide a brief description of the relationship the Firm has with this entity
Crowe Chizek LLP is a registered public accounting firm owned by partners/principals that also own Crowe LLP. Crowe LLP provides all necessary services including but not limited to marketing, personnel, audit methodology and related materials, systems of quality management and policies, and operational management to Crowe Chizek LLP.

Entity name
Crowe Global

Entity Address

Country	State/Province
United States	New York
Street address 1 515 Madison Avenue	Non-U.S. State/Province
Street address 2 8th Floor	Zip/Postal code 10022
City New York	

Provide a brief description of the relationship the Firm has with this entity
Crowe LLP is an independent member of Crowe Global, a Swiss verein. The approximately 200 member firms offer assurance, tax, and consulting services. Each member firm of Crowe Global is a separate and independent legal entity. Crowe LLP and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP. Crowe Global and its other member firms are not responsible or liable for any acts or omissions of Crowe LLP and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP.

Entity name
C3 India Delivery Centre LLP (formerly known as Crowe Horwath IT Services LLP)

Entity Address

Country	State/Province
India	
Street address 1	Non-U.S. State/Province
The Corenthum, Tower B, 44, Fourth Floor	Uttar Pradesh
Street address 2	Zip/Postal code
A-41 Sector 62	201301
City	
Noida	

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

Crowe LLP has an arrangement with C3 India Delivery Centre LLP (formerly known as Crowe Horwath IT Services LLP) (C3) pursuant to which it may obtain the services of C3 professionals, including for performing audit services and/or data conversions, developing audit methodology, and assisting with valuation services. All services performed by C3 are under the direction of Crowe LLP professionals (audit engagement teams, Audit Methodology, or valuation specialists). C3 is a subsidiary entity which is owned and controlled by Crowe LLP.

Entity name
TEKsystems, Inc.

Entity Address

Country	State/Province
United States	Maryland
Street address 1	Non-U.S. State/Province
7437 Race Road	
Street address 2	Zip/Postal code
	21076
City	
Hanover	

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

Crowe LLP has an arrangement with TEKsystems, Inc. pursuant to which it may obtain the services of professionals working under the direction of audit engagement teams in connection with performing 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*	2654	☐	☐
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)	1500	☐	☐
c. Total number of the Firm's personnel	5132	☐	☐

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*

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):	Jennifer Given name (first name)	Kary Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/29/2026	
Business Title:	Chief Quality Officer	
Capacity in which signed:	Partner ( ) Officer (●)	

Business mailing address	
Country United States	State/Province Indiana
Street address 1 P.O. Box 7	Non-U.S. State/Province
Street address 2	Zip/Postal code 46624-007
City South Bend	
Business telephone number (incl. country and area codes) 1 574 232 3992	
Business facsimile number (incl. country and area codes) 1 312 899 5300	
Business e-mail address jennifer.kary@crowe.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.