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

Baker Tilly US, 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: 311 N Green St	Street address 1:
Street address 2: Suite 600	Street address 2:
City: Chicago	City:
State/Province: Illinois	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 60607	Zip/Postal code:

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

1-312-729-8000

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

1-312-729-8199

Website address of the Firm

www.bakertilly.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) McFarland	Given name (first name) Megan
Business title CEO - Baker Tilly US, LLP	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 14555 Dallas Parkway	Street address 1
Street address 2 Suite 300	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75254	Zip/Postal code
Business telephone number (incl. country and area codes) 1-972-458-2296	
Business facsimile number (incl. country and area codes) 1-972-788-4943	
Business e-mail address megan.mcfarland@bakertilly.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*	[ ]	[ ]
3			0		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
2			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 [ ] [ ]

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
8x8, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001023731 ☐ 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.

8/4/2025		

1. *Issuer* name
Adtalem Global Education Retirement Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000730464 ☐ 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
Aethlon Medical, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0000882291 ☐ 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.

1/7/2026	12/23/2025	8/29/2025
8/20/2025	6/26/2025	

1. *Issuer* name
Alpha and Omega Semiconductor Limited

2. *Issuer* CIK (Central Index Key) number, if any
0001387467 ☐ 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.

8/23/2024	8/28/2025	

1. *Issuer* name
American Shared Hospital Services

2. *Issuer* CIK (Central Index Key) number, if any
0000744825 ☐ 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
AMREP Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0000006207 ☐ Check here, if none

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

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

7/25/2025

1. *Issuer* name
Aptevo Therapeutics Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001671584 ☐ 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
Arq, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001515156 ☐ 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
Ascent Industries Co.

2. *Issuer* CIK (Central Index Key) number, if any
0000095953 ☐ 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.

3/3/2026

1. *Issuer* name
Bank of Marin Bancorp

2. *Issuer* CIK (Central Index Key) number, if any
0001403475 ☐ 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
Banner Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0000946673 ☐ 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
BayCom Corp

2. *Issuer* CIK (Central Index Key) number, if any
0001730984 ☐ 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
Benitec Biopharma Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001808898 ☐ 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.

9/22/2025

1. *Issuer* name
BirchBioMed Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001670747 ☐ Check here, if none

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

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

4/25/2025

1. *Issuer* name
Bridgford Foods Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0000014177 ☐ 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.

1/28/2026

1. *Issuer* name
Broadway Financial Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0001001171 ☐ 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.

3/31/2025 12/23/2025

1. *Issuer* name
Brown & Brown, Inc. Employee Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000079282 ☐ 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.

6/20/2025		

1. *Issuer* name

Byline Bancorp, Inc.

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

0001702750 ☐ 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

CalciMedica, Inc.

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

0001534133 ☐ 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.

3/3/2026		

1. *Issuer* name

CapsoVision, Inc.

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

0001378325 ☐ Check here, if none

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

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

4/1/2025	7/2/2025	3/26/2026

1. *Issuer* name

Chesapeake Utilities Corporation

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

0000019745 ☐ 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

Citizens & Northern Corporation

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

0000810958 ☐ 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	7/22/2025	

1. *Issuer* name

Clearfield, Inc.

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

0000796505 ☐ 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.

11/25/2025

1. *Issuer* name

Coastal Financial Corporation

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

0001437958 ☐ 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

Community West Bancshares

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

0001127371 ☐ 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

Contango Ore, Inc.

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

0001502377 ☐ 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.

3/15/2026

1. *Issuer* name

CoreCivic 401(k) Plan

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

0001070985 ☐ 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.

6/24/2025

1. *Issuer* name

Cresco Labs Inc.

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

0001832928 ☐ 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

Daily Journal Corporation

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

0000783412 ☐ 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.

12/29/2025

1. *Issuer* name

Delhi Bank Corp.

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

0000927719 ☐ 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

Dermata Therapeutics, Inc.

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

0001853816 ☐ 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.

1/22/2026 11/21/2025

1. *Issuer* name

DiaMedica Therapeutics Inc.

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

0001401040 ☐ 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

Diodes Incorporated

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

0000029002 ☐ 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.

2/10/2026

1. *Issuer* name

Eagle Bancorp Montana, Inc.

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

0001478454 ☐ 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

Elicio Therapeutics, Inc.

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

0001601485 ☐ 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

Eloxx Pharmaceuticals, Inc.

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

0001035354 ☐ 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

Embassy Bancorp, Inc.

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

0001449794 ☐ 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

Emmaus Life Sciences, Inc.

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

0000822370 ☐ Check here, if none

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

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

4/14/2025

1. *Issuer* name

Ensysce Biosciences, Inc.

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

0001716947 ☐ 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

Eventbrite, Inc.

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

0001475115 ☐ 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

Evolution Petroleum Corporation

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

0001006655 ☐ 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.

9/17/2025

1. *Issuer* name

Federal Life Variable Annuity Account A

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

0000034867 ☐ 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

FinWise Bancorp

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

0001856365 ☐ Check here, if none

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

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

3/20/2026

1. *Issuer* name

FireFly Automatix, Inc.

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

0001660851 ☐ Check here, if none

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

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

4/23/2025

1. *Issuer* name

First Fed Bank 401(k) Plan

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

0001556727 ☐ 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.

12/19/2025

1. *Issuer* name

First Keystone Corporation

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

0000737875 ☐ 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

First Northern Community Bancorp

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

0001114927 ☐ 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

First Northwest Bancorp

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

0001556727 ☐ 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

Five Star Bancorp

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

0001275168 ☐ 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

Flux Power Holdings, Inc.

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

0001083743 ☐ Check here, if none

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

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

10/20/2025 | 10/1/2025 | 9/16/2025

1. *Issuer* name

Friedman Industries, Incorporated

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

0000039092 ☐ Check here, if none

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

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

10/7/2025

1. *Issuer* name

FS Bancorp, Inc.

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

0001530249 ☐ 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

Galaxy Gaming, Inc.

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

0000013156 ☐ Check here, if none

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

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

3/27/2026

1. *Issuer* name

Genasys Inc.

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

0000924383 ☐ 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.

12/15/2025

1. *Issuer* name

Good Times Restaurants Inc.

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

0000825324 ☐ 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.

12/29/2025

1. *Issuer* name

Green Thumb Industries Inc.

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

0001795139 ☐ 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

Grove Collaborative Holdings, Inc.

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

0001841761 ☐ 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
GTJ REIT, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001368757 ☐ 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.

3/19/2026

1. *Issuer* name
Gyrodyne, LLC

2. *Issuer* CIK (Central Index Key) number, if any
0001589061 ☐ Check here, if none

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

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

3/27/2026

1. *Issuer* name
Home BancShares, Inc. 401(k) and Employee Stock Ownership Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001331520 ☐ 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.

6/6/2025

1. *Issuer* name
Hycroft Mining Holding Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0001718405 ☐ 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.

3/3/2026

1. *Issuer* name
Immunic, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001280776 ☐ 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
ING Financial Services LLC 401(k) Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001039765 ☐ 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

Karman Holdings Inc.

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

0002040127 ☐ Check here, if none

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

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

7/21/2025 7/23/2025

1. *Issuer* name

Key Tronic 401(k) Retirement Savings Plan

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

0000719733 ☐ 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

Key Tronic Corporation

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

0000719733 ☐ 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.

9/16/2025

1. *Issuer* name

Koil Energy Solutions, Inc.

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

0001110607 ☐ 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

Laird Superfood, Inc.

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

0001650696 ☐ 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

Lake Shore Bancorp, Inc.

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

0002059653 ☐ 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.

8/5/2025	5/9/2025	4/29/2025

1. *Issuer* name

Lantronix, Inc.

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

0001114925 ☐ 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		

1. *Issuer* name

Lineage Cell Therapeutics, Inc.

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

0000876343 ☐ 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

Mackenzie Realty Capital, Inc.

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

0001550913 ☐ 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.

9/29/2025		

1. *Issuer* name

Metropolitan Commercial Bank 401(k) Plan

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

0001476034 ☐ 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		

1. *Issuer* name

MicroVision, Inc.

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

0000065770 ☐ 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

Middlesex Water Company

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

0000066004 ☐ 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	5/12/2025	

1. *Issuer* name

MoonLake Immunotherapeutics

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

0001821586 ☐ 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

Movano Inc.

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

0001734750 ☐ Check here, if none

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

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

4/9/2025	12/19/2025	

1. *Issuer* name

Napco Security Technologies, Inc.

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

0000069633 ☐ 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.

8/25/2025		

1. *Issuer* name

Navitas Semiconductor Corporation

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

0001821769 ☐ 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	11/17/2025	

1. *Issuer* name

Nephros, Inc.

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

0001196298 ☐ 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
NeuroOne Medical Technologies Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0001500198 ☐ 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.

12/17/2025

1. *Issuer* name
Nortech Systems Incorporated

2. *Issuer* CIK (Central Index Key) number, if any
0000722313 ☐ 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
Northern Technologies International Corporation

2. *Issuer* CIK (Central Index Key) number, if any
0000875582 ☐ 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.

11/20/2025

1. *Issuer* name
Northrim BanCorp, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001163370 ☐ 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
Nuwellis, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001506492 ☐ 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
NWPX Infrastructure, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001001385 ☐ 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

Ocean Power Technologies, Inc.

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

0001378140 ☐ Check here, if none

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

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

7/24/2025

1. *Issuer* name

Palisade Bio, Inc.

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

0001357459 ☐ Check here, if none

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

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

3/20/2026

1. *Issuer* name

Paramount Gold Nevada Corp.

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

0001629210 ☐ 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.

9/25/2025

1. *Issuer* name

Patriot National Bancorp, Inc.

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

0001098146 ☐ 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

Paysign, Inc.

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

0001496443 ☐ 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

Peoples Financial Services Corp.

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

0001056943 ☐ 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

Presidio Property Trust, Inc.

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

0001080657 ☐ Check here, if none

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

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

3/27/2026

1. *Issuer* name

Primoris Services Corporation

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

0001361538 ☐ 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

Pro-Dex, Inc.

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

0000788920 ☐ 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.

9/4/2025

1. *Issuer* name

ProMIS Neurosciences Inc.

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

0001374339 ☐ 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

QNB Corp.

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

0000750558 ☐ 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

Qualigen Therapeutics, Inc.

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

0001460702 ☐ Check here, if none

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

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

4/5/2024	6/30/2025	

1. *Issuer* name

QuickLogic Corporation

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

0000882508 ☐ 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

Radiant Logistics, Inc.

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

0001171155 ☐ 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.

9/15/2025		

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
Acalyx Advisors, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
174667

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001630540 ☐ 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
Agentis Capital Markets US, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
328336

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001998470 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/11/2025

1. *Broker*'s or *Dealer*'s name
All Options USA, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
324086

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001954107 ☐ 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
Alliant Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7726

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000277570 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/24/2026

1. *Broker*'s or *Dealer*'s name
Ascensus Broker Dealer Services, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
36478

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000924761 ☐ 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
Bayshore Partners, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
131546

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001289106 ☐ 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
BentallGreenOak Real Estate US LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
157909

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001520317 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/25/2026

1. *Broker*'s or *Dealer*'s name
Brown Brothers Harriman Investments, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
282732

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001664323 ☐ 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
Capital Institutional Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7551

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000215360 ☐ 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
Capital Management Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
10579

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000702544 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/1/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30833

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000891943 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/20/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
155984

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001507413 ☐ 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
City National Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103705

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001102926 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/28/2026

1. *Broker*'s or *Dealer*'s name
Clayton, Williams & Sherwood Investments, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
23551

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000842373 ☐ 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
ClearList LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
308066

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001806092 ☐ 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
Clearlist Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
309455

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001814470 ☐ 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
CNR Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
18466

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000803056 ☐ 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

Coldstream Securities, Inc.

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

46835

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

0001077686 ☐ Check here, if none

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

2/24/2026

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

Craig-Hallum Capital Group LLC

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

121395

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

0001175408 ☐ 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

CriticalPoint Partners, LLC

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

317345

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

0001911234 ☐ Check here, if none

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

3/11/2026

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

Daybright Securities, LLC

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

293128

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

0001732891 ☐ 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

East West Markets, LLC

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

146871

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

0001430112 ☐ 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

ESL Investment Services, LLC

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

139176

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

0001347881 ☐ 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
Farmers Financial Solutions, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
103863

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001106728 ☐ 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
First Dallas Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
24549

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000850117 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/26/2025

1. *Broker*'s or *Dealer*'s name
First Public, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
128180

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001259169 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
10/28/2025

1. *Broker*'s or *Dealer*'s name
Flagstar Advisors, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
104233

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001117233 ☐ 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
Futu Clearing Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
298769

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001753566 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Haywood Securities (USA) Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
42072

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

0001025827 ☐ 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
iFAST Securities US Corporation

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
327903

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001989235 ☐ 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
Jiko Securities Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
287507

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001696725 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/25/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
132299

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001296382 ☐ 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
Lockton Investment Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
137476

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001339862 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/27/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
323110

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001946649 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/20/2025

1. *Broker*'s or *Dealer*'s name
M Financial Securities Marketing, Inc.

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

139304

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001349275 ☐ 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
M Holdings Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43285

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001038993 ☐ 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
M.E. Allison & Co., Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
1047

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001619532 ☐ 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
Matthews South, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
283409

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001670160 ☐ 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
MBX Clearing LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
321223

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001927611 ☐ 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
McMorgan & Company Capital Advisors, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
137222

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001338372 ☐ 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

Metric Point Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
287519

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001696724 ☐ 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
Moomoo Financial Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
283078

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001667858 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/12/2026

1. *Broker*'s or *Dealer*'s name
Municipal Capital Markets Group, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
107353

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001129526 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Onyx Partners, Incorporated

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
29474

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000881505 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/20/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
150272

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001462328 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/10/2026

1. *Broker*'s or *Dealer*'s name
Palm Tree Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
307831

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001806094 ☐ 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

Park Walk Capital Markets LLC

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

304551

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

0001779507 ☐ 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

ParX Trading, LLC

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

329378

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

0002004443 ☐ Check here, if none

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

2/19/2026

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

Penserra Securities LLC

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

145994

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

0001420524 ☐ 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

Perigee Securities, LP

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

123210

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

0001190694 ☐ 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

Richards, Merrill, and Peterson, Inc.

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

713

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

0000090108 ☐ 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

Rocket Dollar Capital, LLC

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

314075

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

0001855740 ☐ 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
RQD* Clearing, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
134284

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001316477 ☐ 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
S.G. Long & Company

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
47511

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001087464 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/22/2025

1. *Broker*'s or *Dealer*'s name
Saturna Brokerage Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
18437

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000799187 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/29/2025

1. *Broker*'s or *Dealer*'s name
SCA Development, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
35451

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000914920 ☐ 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
SECU Brokerage Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
19899

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000814405 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/26/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
142866

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001383883 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/25/2026

1. *Broker*'s or *Dealer*'s name
StanCorp Equities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
19517

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000811504 ☐ 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
Stanley Laman Group Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126160

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001223022 ☐ 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
Statesman Corporate Finance, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
142327

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001378608 ☐ 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
Steward Partners Investment Solutions, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
1254

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000012532 ☐ 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
Stonehaven, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
118913

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146316 ☐ 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
Stonepine Advisors, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
154217

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001493525 ☐ 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
Sun Life Institutional Distributors (U.S.) LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
170062

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001594216 ☐ 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
The Strategic Financial Alliance, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126514

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001225151 ☐ 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
Tickrs Clearing LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
312531

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001841658 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/28/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
298131

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001748185 ☐ 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
Tree Line Capital Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
317434

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001897196 ☐ 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

TZ Clear LLC

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

8089

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

0000314774 ☐ 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

Union Square Advisors LLC

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

141254

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

0001368453 ☐ 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

United Capital Markets, Inc.

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

40980

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

0001012872 ☐ 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

Walton RE Securities, LLC

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

172024

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

0001610914 ☐ 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

Yorkville Securities, LLC

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

330480

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

0002021162 ☐ 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

Cibest Capital Securities LLC

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

316232

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

0001891556 ☐ 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

SCRED Securities US LLC

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

332432

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

0002033479 ☐ Check here, if none

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

3/20/2026

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

CliftonLarsonAllen Wealth Advisors, LLC

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

38357

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

0000944361 ☐ Check here, if none

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

3/30/2026

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:
- ◉ 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 5415 E High St	Street address 1
Street address 2 Suite 350	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7098 East Cochise Road	Street address 1
Street address 2 Suite 100	Street address 2
City Scottsdale	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85253	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2055 E Warner Road	Street address 1
Street address 2 Suite 101	Street address 2
City Tempe	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 85284	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 222 N Pacific Coast Highway	Street address 1
Street address 2 Suite 1400	Street address 2
City El Segundo	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90245	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 255 E River Park Circle	Street address 1
Street address 2 Suite 220	Street address 2
City Fresno	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 93270	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 11150 Santa Monica Blvd.	Street address 1
Street address 2 Suite 600	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	Zip/Postal code
90025	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2050 Main St	Street address 1
Street address 2 Suite 700	Street address 2
City Irvine	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92614	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 S Lake Ave	Street address 1
Street address 2 Suite 900	Street address 2
City Pasadena	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91101	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3 Lagoon Drive	Street address 1
Street address 2 Suite 400	Street address 2
City Redwood City	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

94065	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2882 Prospect Park Drive	Street address 1
Street address 2 Suite 300	Street address 2
City Rancho Cordova	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95670-6072	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 950 E Blanco Road	Street address 1
Street address 2 Suite 201	Street address 2
City Salinas	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 93901	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4747 Executive Drive	Street address 1
Street address 2 Suite 1300	Street address 2
City San Diego	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92121	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 333 Bush St	Street address 1
Street address 2 Suite 1000	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 94104	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 50 Fremont Street	Street address 1
Street address 2 40th Floor	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3975 Freedom Circle	Street address 1
Street address 2 Suite 400	Street address 2
City Santa Clara	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95094	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3558 Round Barn Blvd	Street address 1
Street address 2 Suite 300	Street address 2
City Santa Rosa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95403	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 377 Santana Row	Street address 1
Street address 2 Suite 300	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3121 W March Lane	Street address 1
Street address 2 Suite 200	Street address 2
City Stockton	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95219-2303	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
1333 N California Blvd	
Street address 2	Street address 2
Suite 350	
City	City
Walnut Creek	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
94596	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
6320 Canoga Avenue	
Street address 2	Street address 2
17th Floor	
City	City
Woodland Hills	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
91367	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
675 15th St	
Street address 2	Street address 2
Suite 1900	
City	City
Denver	
State/Province	State/Province
Colorado	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
80202	

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

United States	
Street address 1 24 Stony Hill Road	Street address 1
Street address 2	Street address 2
City Bethel	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06801	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6 Research Drive	Street address 1
Street address 2 Suite 450	Street address 2
City Shelton	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06484	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 71 Raymond Rd	Street address 1
Street address 2	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	Zip/Postal code

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

Street address 1 1105 N Market St	Street address 1
Street address 2 Suite 700	Street address 2
City Wilmington	City
State/Province Delaware	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19801-1270	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5100 Town Center Circle Tower 2	Street address 1
Street address 2 Suite 500	Street address 2
City Boca Raton	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33486-1008	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 E. Las Olas Blvd	Street address 1
Street address 2 19th Floor	Street address 2
City Ft. Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33301-2248	Zip/Postal code

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

1301 Riverplace Blvd	
Street address 2 Suite 2400	Street address 2
City Jacksonville	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32207	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 S Biscayne Blvd	Street address 1
Street address 2 7th & 8th Floors	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33131-2303	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2420 S Lakemont Ave	Street address 1
Street address 2 Suite 410	Street address 2
City Orlando	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32814	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 North Ashley Drive	Street address 1

Street address 2 Suite 1600	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 South Ashley Drive	Street address 1
Street address 2 Suite 1550	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One N Clematis St.	Street address 1
Street address 2 Suite 550	Street address 2
City West Palm Beach	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33401	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3740 Davinci Court	Street address 1
Street address 2	Street address 2

Suite 400	
City Peachtree Corners	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30092	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3638 Walton Way Ext	Street address 1
Street address 2 Suite 200	Street address 2
City Augusta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30909	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Riverview Drive	Street address 1
Street address 2	Street address 2
City Savannah	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 31404	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 311 N Green St	Street address 1
Street address 2 Suite 600	Street address 2

City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60607	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1301 W 22nd St	Street address 1
Street address 2 Suite 400	Street address 2
City Oak Brook	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60523	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9229 Delegates Row	Street address 1
Street address 2	Street address 2
City Indianapolis	City
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46240	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 112 IronWorks Ave	Street address 1
Street address 2 Suite C	Street address 2
City	City

Mishawaka	
State/Province Indiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46544	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7285 W 132nd St	Street address 1
Street address 2 Suite 220	Street address 2
City Overland Park	City
State/Province Kansas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 66213	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Highwood Drive	Street address 1
Street address 2	Street address 2
City Tewksbury	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01876	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1000 Town Center	Street address 1
Street address 2 27th Floor	Street address 2
City Southfield	City

State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48075	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 225 S Sixth St	Street address 1
Street address 2 Suite 1100	Street address 2
City Minneapolis	City
State/Province Minnesota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 55402	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 30 E Seventh St	Street address 1
Street address 2 Suite 3025	Street address 2
City St. Paul	City
State/Province Minnesota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 55101	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 99 Wood Ave S	Street address 1
Street address 2 Suite 801	Street address 2
City Iselin	City
State/Province	State/Province

New Jersey	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08830-2734	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6565 Americas Parkway NE	Street address 1
Street address 2 Suite 600	Street address 2
City Albuquerque	City
State/Province New Mexico	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 87110	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 485 Lexington Ave	Street address 1
Street address 2 Suite 302	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 66 Hudson Blvd E	Street address 1
Street address 2 Suite 2200	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	Zip/Postal code
10001	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1500 RXR Plaza	
Street address 2	Street address 2
West Tower	
City	City
Uniondale	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11556	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
199 S Chillicothe Road	
Street address 2	Street address 2
Suite 100	
City	City
Aurora	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
44202	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
140 E Town St	
Street address 2	Street address 2
Suite 1275	
City	City
Columbus	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 43215	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 975 Oak St	Street address 1
Street address 2 Suite 500	Street address 2
City Eugene	City
State/Province Oregon	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 97401	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 221 Stewart Ave	Street address 1
Street address 2 Suite 301	Street address 2
City Medford	City
State/Province Oregon	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 97501	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 805 SW Broadway	Street address 1
Street address 2 Suite 1400	Street address 2
City Portland	City
State/Province Oregon	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
97205	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1800 Byberry Road	Street address 1
Street address 2 Suite 1100 (Building 11)	Street address 2
City Huntingdon Valley	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19006-3523	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1570 Fruitville Pike	Street address 1
Street address 2 Suite 400	Street address 2
City Lancaster	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 17601	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 740 W Hamilton St	Street address 1
Street address 2 Suite 210	Street address 2
City Allentown	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

18101-2425	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2599 Wilmington Road	Street address 1
Street address 2	Street address 2
City New Castle	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 16105	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Keystone Ave	Street address 1
Street address 2	Street address 2
City Pittston	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 18640	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1650 Market Street	Street address 1
Street address 2 Suite 4500	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103-7341	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 20 Stanwix St	Street address 1
Street address 2 Suite 800	Street address 2
City Pittsburgh	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 15222-4808	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 431 Science Park Road	Street address 1
Street address 2 Suite 302	Street address 2
City State College	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 16803	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1000 Commerce Park Drive	Street address 1
Street address 2 Suite 430	Street address 2
City Williamsport	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 17701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6136 Shallowford Road	Street address 1
Street address 2 Suite 101	Street address 2
City Chattanooga	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37421	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 555 Great Circle Road	Street address 1
Street address 2	Street address 2
City Nashville	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37228	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 901 MoPac Expressway	Street address 1
Street address 2 Building IV Suite 100	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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
12221 Merit Drive	
Street address 2	Street address 2
Suite 1200	
City	City
Dallas	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
75251	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
14555 Dallas Parkway	
Street address 2	Street address 2
Suite 300	
City	City
Dallas	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
75254	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
6115 Camp Bowie Blvd	
Street address 2	Street address 2
Suite 152	
City	City
Fort Worth	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
76116	

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

United States	
Street address 1 17 Cowboys Way	Street address 1
Street address 2 Suite 800	Street address 2
City Frisco	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75034	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 Dallas St	Street address 1
Street address 2 Suite 1900	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77002	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3400 Ashton Blvd	Street address 1
Street address 2 Suite 200	Street address 2
City Lehi	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84043	Zip/Postal code

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

Street address 1	Street address 1
2219 Rimland Drive	
Street address 2	Street address 2
Suite 215	
City	City
Bellingham	
State/Province	State/Province
Washington	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
98226-6641	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
2707 Colby Ave	
Street address 2	Street address 2
Suite 801	
City	City
Everett	
State/Province	State/Province
Washington	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
98201-3510	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
999 Third Ave	
Street address 2	Street address 2
Suite 2800	
City	City
Seattle	
State/Province	State/Province
Washington	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
98104-4057	

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

601 W Riverside	
Street address 2 Suite 1800	Street address 2
City Spokane	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99201-0663	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1301 A St	Street address 1
Street address 2 Suite 600	Street address 2
City Tacoma	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98402-4205	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7601 W Clearwater Ave	Street address 1
Street address 2 Suite 440	Street address 2
City Kennewick,	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99336	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 121 N Mission St	Street address 1

Street address 2	Street address 2
City Wenatchee	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98801	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 402 E Yakima Ave	Street address 1
Street address 2 Suite 110	Street address 2
City Yakima	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98901	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 8270 Greensboro Drive	Street address 1
Street address 2 Suite 400	Street address 2
City McLean	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 Market Place Ave	Street address 1
Street address 2	Street address 2

Suite 100	
City Bridgeport	City
State/Province West Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 26330	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 78 Professional Arts Plaza Drive	Street address 1
Street address 2	Street address 2
City Buckhannon	City
State/Province West Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 26201	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 101 Washington St E	Street address 1
Street address 2	Street address 2
City Charleston	City
State/Province West Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 25301	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 300 Eighth St	Street address 1
Street address 2 3rd Floor	Street address 2

City Huntington	City
State/Province West Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 25701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3850 N Alvin St	Street address 1
Street address 2	Street address 2
City Appleton	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 54913	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3410 Oakwood Mall Drive	Street address 1
Street address 2 Suite 200	Street address 2
City Eau Claire	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 54701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 Midland Court	Street address 1
Street address 2 Suite 200	Street address 2
City	City

Janesville	
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 53546	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4807 Innovate Lane	Street address 1
Street address 2	Street address 2
City Madison	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 53718	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 790 N Water St	Street address 1
Street address 2 Suite 2000	Street address 2
City Milwaukee	City
State/Province Wisconsin	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 53202	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
Baker Tilly International Limited

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
2 London Wall Place	United Kingdom
Street address 2	**Zip/Postal code**
6th Floor	EC2Y 5AU
City	
London	

Provide a brief description of the relationship the Firm has with this entity
International network of independent member firms located in 147 territories worldwide, through which joint audits and marketing are conducted. A uniform audit methodology is offered through Baker Tilly International, but it is not required to be used by member firms. Baker Tilly US, LLP does not use Baker Tilly International's audit methodology at the present time.

Entity name
Baker Tilly Advisory Group, LP

Entity Address

Country	State/Province
United States	Illinois
Street address 1	**Non-U.S. State/Province**
311 N Green St	
Street address 2	**Zip/Postal code**
Suite 600	60607
City	
Chicago	

Provide a brief description of the relationship the Firm has with this entity
Baker Tilly US, LLP ("BTUS") and Baker Tilly Advisory Group, LP ("BTAG") operate under an alternative practice structure. As part of this structure, BTUS and BTAG are parties to an Administrative Services Agreement ("ASA"). Pursuant to the ASA, BTUS obtains the services of professionals and administrative personnel leased from BTAG to support BTUS in the delivery of its professional 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*	426	☐	☐
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)	426	☐	☐
c. Total number of the Firm's personnel	426	☐	☐

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*
Hancock Askew & Co., LLP

Name of acquired *public accounting firm*
Hayflich & Steinberg CPAs dba Hayflich CPAs PLLC

Name of acquired *public accounting firm*
Moss Adams LLP

Name of acquired *public accounting firm*
KraftCPAs PLLC

Name of acquired *public accounting firm*
Berkowitz Pollack Brant

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):	Megan Given name (first name)	McFarland Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	7/8/2026	
Business Title:	CEO - Baker Tilly US, LLP	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address

Country United States	State/Province Texas
Street address 1 14555 Dallas Parkway	Non-U.S. State/Province
Street address 2 Suite 300	Zip/Postal code 75254
City Dallas	

Business telephone number (incl. country and area codes)

1-972-458-2296

Business facsimile number (incl. country and area codes)

1-972-788-4943

Business e-mail address

megan.mcfarland@bakertilly.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.