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

BDO USA, P.C.

b. Other names used in *audit reports*	BDO USA, LLP BDO USA, P.A.
c. Former legal names	

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: United States	Country:
Street address 1: 225 West Randolph Street	Street address 1:
Street address 2: Suite 2200	Street address 2:
City: Chicago	City:
State/Province: Illinois	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 60606	Zip/Postal code:

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

1-312-856-9100

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

1-312-856-1379

Website address of the Firm

www.bdo.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) Wilson	Given name (first name) Clinton
Business title Chief Compliance & Ethics Officer	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 600 North Pearl Street	Street address 1
Street address 2 Suite 1700	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75201	Zip/Postal code
Business telephone number (incl. country and area codes) 1-214-259-1497	
Business facsimile number (incl. country and area codes) 1-214-953-0722	
Business e-mail address bwilson@bdo.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*	[ ]	[ ]
7			0		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
0			0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
1 800 FLOWERS COM INC

2. *Issuer* CIK (Central Index Key) number, if any
0001084869 ☐ Check here, if none

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

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

9/5/2025

1. *Issuer* name
3D SYSTEMS CORP

2. *Issuer* CIK (Central Index Key) number, if any
0000910638 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Aardvark Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001774857 ☐ Check here, if none

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

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

3/23/2026

1. *Issuer* name
Acuity Brands Lighting, Inc. 401(k) Plan for Hourly Employees

2. *Issuer* CIK (Central Index Key) number, if any
0001144215 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Acuity Brands, Inc. 401(k) Plan

2. *Issuer* CIK (Central Index Key) number, if any
0001144215 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
AEP Retirement Savings 401(k) Plan

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

0000004904 ☐ Check here, if none

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

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

6/26/2025		

1. *Issuer* name

AIM ImmunoTech Inc.

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

0000946644 ☐ Check here, if none

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

AirJoule Technologies Corp.

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

0001855474 ☐ Check here, if none

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

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

4/28/2025	4/29/2025	5/15/2025
5/27/2025	11/24/2025	3/31/2026

1. *Issuer* name

Akari Therapeutics Plc

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

0001541157 ☐ Check here, if none

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

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

4/15/2025	3/30/2026	

1. *Issuer* name

Aldeyra Therapeutics, Inc.

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

0001341235 ☐ Check here, if none

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

ALLIANCE ENTERTAINMENT HOLDING CORP

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

0001823584 ☐ Check here, if none

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

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

9/10/2025

1. *Issuer* name
AMERICAN VANGUARD CORP

2. *Issuer* CIK (Central Index Key) number, if any
0000005981 ☐ Check here, if none

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

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

5/28/2025

1. *Issuer* name
AMPCO PITTSBURGH CORP

2. *Issuer* CIK (Central Index Key) number, if any
0000006176 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Amprius Technologies, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001899287 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Andersen Group Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0002065708 ☐ Check here, if none

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

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

4/25/2025 3/27/2026

1. *Issuer* name
APPIAN CORP

2. *Issuer* CIK (Central Index Key) number, if any
0001441683 ☐ Check here, if none

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

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

2/19/2026

1. *Issuer* name
AptarGroup, Inc. Profit Sharing and Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000896622 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Arena Group Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0000894871 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Aris Water Solutions, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001865187 ☐ Check here, if none

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

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

8/28/2025

1. *Issuer* name
Artesian 401(k) Retirement Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000863110 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name
ARTESIAN RESOURCES CORP

2. *Issuer* CIK (Central Index Key) number, if any
0000863110 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
ASHFORD HOSPITALITY TRUST INC

2. *Issuer* CIK (Central Index Key) number, if any
0001232582 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Aspira Women's Health Inc.

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

0000926617 ☐ Check here, if none

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

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

4/15/2025	4/30/2025	5/6/2025
6/9/2025	9/30/2025	10/20/2025
12/31/2025		

1. *Issuer* name

AVIAT NETWORKS, INC.

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

0001377789 ☐ Check here, if none

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

Axos Financial, Inc.

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

0001299709 ☐ Check here, if none

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

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

8/21/2025		

1. *Issuer* name

Babcock & Wilcox Enterprises, Inc.

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

0001630805 ☐ Check here, if none

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

Backblaze, Inc.

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

0001462056 ☐ Check here, if none

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

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

3/10/2026		

1. *Issuer* name

Balchem Corporation 401(k) Plan

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

0000009326 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Ball Corporation 401(k) and Employee Stock Ownership Plan

2. *Issuer* CIK (Central Index Key) number, if any
0000009389 Check here, if none

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

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

6/3/2025

1. *Issuer* name
Barnes & Noble Education, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001634117 Check here, if none

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

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

12/22/2025

1. *Issuer* name
Beach Acquisition Co Parent, LLC

2. *Issuer* CIK (Central Index Key) number, if any
0002066659 Check here, if none

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

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

6/10/2025 3/26/2026

1. *Issuer* name
BIMINI CAPITAL MANAGEMENT, INC.

2. *Issuer* CIK (Central Index Key) number, if any
0001275477 Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Bionano Genomics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001411690 Check here, if none

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

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

3/23/2026

1. *Issuer* name
Blue Bird Corp

2. *Issuer* CIK (Central Index Key) number, if any
0001589526 Check here, if none

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

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

11/24/2025

1. *Issuer* name

Braemar Hotels & Resorts Inc.

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

0001574085 ☐ Check here, if none

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

BRC Group Holdings, Inc.

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

0001464790 ☐ Check here, if none

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

Brilliant Earth Group, Inc.

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

0001866757 ☐ Check here, if none

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

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

3/17/2026

1. *Issuer* name

C1 Fund Inc.

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

0002044327 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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 5/29/2025

1. *Issuer* name

Caleres, Inc. 401(k) Savings Plan

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

0000014707 ☐ Check here, if none

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

CANTALOUPE, INC.

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

0000896429 ☐ Check here, if none

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

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

9/8/2025

1. *Issuer* name

Cardiff Oncology, Inc.

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

0001213037 ☐ Check here, if none

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

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

2/24/2026

1. *Issuer* name

CARVER BANCORP INC

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

0001016178 ☐ Check here, if none

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

Catalyst Bancorp, Inc.

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

0001849867 ☐ Check here, if none

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

CECO ENVIRONMENTAL CORP

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

0000003197 ☐ Check here, if none

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

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

3/2/2026

1. *Issuer* name

CEL SCI CORP

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

0000725363 ☐ Check here, if none

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

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

12/23/2025

1. *Issuer* name

Cerence Inc.

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

0001768267 ☐ Check here, if none

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

CHARLES & COLVARD LTD

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

0001015155 ☐ Check here, if none

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

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

4/3/2025

1. *Issuer* name

Chefs' Warehouse, Inc.

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

0001517175 ☐ Check here, if none

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

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

2/24/2026

1. *Issuer* name

Chicago Atlantic BDC, Inc.

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

0001843162 ☐ Check here, if none

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

Chicago Atlantic Real Estate Finance, Inc.

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

0001867949 ☐ Check here, if none

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

Childrens Place, Inc.

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

0001041859 ☐ Check here, if none

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

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

☐ issued *audit report*s.

4/17/2025

1. *Issuer* name
Cibus, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0001705843 ☐ Check here, if none

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

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

3/17/2026

1. *Issuer* name
CLEANSPARK, INC.

2. *Issuer* CIK (Central Index Key) number, if any
0000827876 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
Climb Global Solutions, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
0000945983 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
CODEXIS, INC.

2. *Issuer* CIK (Central Index Key) number, if any
0001200375 ☐ Check here, if none

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

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

8/13/2025 3/11/2026

1. *Issuer* name
Community Healthcare Trust Inc

2. *Issuer* CIK (Central Index Key) number, if any
0001631569 ☐ Check here, if none

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

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

2/17/2026

1. *Issuer* name
COMMUNITY TRUST BANCORP INC /KY/

2. *Issuer* CIK (Central Index Key) number, if any
0000350852 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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 Trust Bancorp, Inc. Employee Stock Ownership Plan

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

0000350852 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name

Community Trust Bancorp, Inc. Savings Plan

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

0000350852 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name

Complete Solaria, Inc.

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

0001838987 ☐ Check here, if none

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

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

4/30/2025

1. *Issuer* name

Cricut, Inc.

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

0001828962 ☐ Check here, if none

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

Crinetics Pharmaceuticals, Inc.

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

0001658247 ☐ Check here, if none

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

CSLM ACQUISITION CORP.

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

0001875493 ☐ Check here, if none

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

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

4/11/2025

1. *Issuer* name

DIH HOLDING US, INC.

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

0001883788 ☐ Check here, if none

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

1. *Issuer* name

Direct Digital Holdings, Inc.

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

0001880613 ☐ Check here, if none

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

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

2/4/2026 3/31/2026

1. *Issuer* name

Donaldson Company, Inc. Retirement Savings and Employee Stock Ownership Plan

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

0000029644 ☐ Check here, if none

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

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

6/5/2025

1. *Issuer* name

Donegal Mutual Insurance Company 401(k) Plan

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

0000800457 ☐ Check here, if none

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

Dow Chemical Company Employees' Savings Plan

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

0001751788 ☐ Check here, if none

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

DraftKings Inc.

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

0001883685 ☐ Check here, if none

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

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

2/13/2026		

1. *Issuer* name

DYNEX CAPITAL INC

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

0000826675 ☐ Check here, if none

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

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

5/21/2025	7/28/2025	2/25/2026

1. *Issuer* name

Eagle Materials Inc. Retirement Plan

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

0000918646 ☐ Check here, if none

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

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

6/27/2025		

1. *Issuer* name

East West Bank Employees 401(k) Savings Plan

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

0001069157 ☐ Check here, if none

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

Edwards Lifesciences (Puerto Rico) Corporation Retirement Savings Plan

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

0001099800 ☐ Check here, if none

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

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

6/17/2025		

1. *Issuer* name

Edwards Lifesciences Corporation 401(k) Savings and Investment Plan

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

0001099800 ☐ Check here, if none

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

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

issued *audit report*s.

6/17/2025

1. *Issuer* name

El Pollo Loco Holdings, Inc.

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

0001606366 Check here, if none

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

ENCORE CAPITAL GROUP INC

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

0001084961 Check here, if none

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

Energy Vault Holdings, Inc.

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

0001828536 Check here, if none

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

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

3/18/2026

1. *Issuer* name

Enhanced Ltd

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

0002097543 Check here, if none

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

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

2/12/2026

1. *Issuer* name

Enovis 401(k) Savings Plan Plus

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

0001420800 Check here, if none

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

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

6/26/2025

1. *Issuer* name

Envista Holdings Corporation Savings Plan

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

0001757073 Check here, if none

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

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

6/11/2025

1. *Issuer* name

Epsilon Energy Ltd.

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

0001726126 ☐ Check here, if none

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

EQUUS TOTAL RETURN, INC.

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

0000878932 ☐ Check here, if none

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

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

4/10/2025

1. *Issuer* name

Ericsson US 401(k) Plan

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

0000717826 ☐ Check here, if none

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

ESAB Group, Inc. 401(K) Retirement Savings Plan

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

0001983853 ☐ Check here, if none

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

EVI INDUSTRIES, INC.

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

0000065312 ☐ Check here, if none

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

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

9/11/2025

1. *Issuer* name

Evommune, Inc.

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

0002044725 ☐ Check here, if none

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

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

5/14/2025 | 10/17/2025 | 3/5/2026

1. *Issuer* name

EXAGEN INC.

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

0001274737 ☐ Check here, if none

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

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

3/10/2026

1. *Issuer* name

EZCORP INC

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

0000876523 ☐ Check here, if none

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

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

11/13/2025

1. *Issuer* name

Finance of America Companies Inc.

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

0001828937 ☐ Check here, if none

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

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

5/20/2025 | 3/13/2026

1. *Issuer* name

FIRST BANCORP /NC/

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

0000811589 ☐ Check here, if none

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

First Bancorp Employees' 401(k) Savings Plan

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

0000811589 ☐ Check here, if none

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

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

6/27/2025

1. *Issuer* name

First Bank

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

☑ Check here, if none

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

Flushing Bank 401(k) Savings Plan

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

0000923139 ☐ Check here, if none

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

FLUSHING FINANCIAL CORP

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

0000923139 ☐ Check here, if none

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

Ford Motor Company Savings and Stock Investment Plan for Salaried Employees

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

0000037996 ☐ Check here, if none

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

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

6/5/2025

1. *Issuer* name

Ford Motor Company Tax-Efficient Savings Plan for Hourly Employees

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

0000037996 ☐ Check here, if none

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

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

6/5/2025

1. *Issuer* name

Forgent Power Solutions, Inc.

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

0002080126 ☐ Check here, if none

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

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

☐ issued *audit report*s.

8/13/2025

1. *Issuer* name

Forian Inc.

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

0001829280 ☐ Check here, if none

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

Fortune Brands Innovations Hourly Employee Retirement Savings Plan

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

0001519751 ☐ Check here, if none

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

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

6/30/2025

1. *Issuer* name

Fortune Brands Innovations Retirement Savings Plan

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

0001519751 ☐ Check here, if none

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

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

6/30/2025

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
Altruist Financial, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
299274

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001757812 ☐ 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
Axos Clearing

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
117176

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146205 ☐ 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
Brookwood Securities Partners, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
35187

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000914870 ☐ 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
Crow Securities Holdings, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
308543

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001841656 ☐ 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
DSIL Investment Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30149

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000886076 ☐ 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
Eden Global Capital Partners

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
313169

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001848400 ☐ 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
FAP USA, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
145860

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001419237 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/17/2025

1. *Broker*'s or *Dealer*'s name
Finance of America Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
284464

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001678092 ☐ 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
GUZMAN & COMPANY

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
21013

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000822756 ☐ 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
Imperial Capital, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
43744

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001044199 ☐ 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
Insigneo Securities LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
29249

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000879466 ☐ 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
Invex, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30032

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000885360 ☐ 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
Leerink Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
39011

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000949896 ☐ 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
Mirae Asset Securities

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
30679

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000890203 ☐ 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
Praxess Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
326036

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001981472 ☐ 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
Revolut Securities, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
304600

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001780659 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
6/3/2025

1. *Broker*'s or *Dealer*'s name
Salient Capital, L.P.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
147912

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001439866 ☐ 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

StratCap Securities, LLC

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

151152

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

0001469150 ☐ Check here, if none

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

4/16/2025

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

SWBC Investment Services, LLC

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

133715

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

0001311274 ☐ 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

Teneo Securities

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

151256

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

0001469724 ☐ Check here, if none

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

3/6/2026

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

Uphold Securities Inc

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

34071

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

0000909876 ☐ 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

Velocity Clearing, LLC

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

126588

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

0001225460 ☐ 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

Velocity Capital, LLC

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

171810

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

0001609516 ☐ 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

Wealth Enhancement Brokerage Services, LLC

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

130139

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

0001275351 ☐ 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
- ◉ 10-25
- ○ 26-50
- ○ 51-100
- ○ 101-200
- ○ More than 200

Exact Number:

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 India	Country
Street address 1 Unit No. 701, 801,901 and 1001, Aurelien, Sanand sarkh…	Street address 1
Street address 2	Street address 2
City Ahmedabad	City
State/Province	State/Province
Non-U.S. State/Province Gujarat	Non-U.S. State/Province
Zip/Postal code 380054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit No. 502, 5th Floor, Campus 1C, RMZ Ecospace Busi…	Street address 1
Street address 2	Street address 2
City Bengaluru	City
State/Province	State/Province
Non-U.S. State/Province Karnataka	Non-U.S. State/Province
Zip/Postal code 560103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit No. 501, 5th Floor, Campus 1C, RMZ Ecospace Busi…	Street address 1
Street address 2	Street address 2
City Bengaluru	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Karnataka	
Zip/Postal code 560103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit No. 601-602, 6th Floor, Campus 1C, RMZ Ecospace …	Street address 1
Street address 2	Street address 2
City Bengaluru	City
State/Province	State/Province
Non-U.S. State/Province Karnataka	Non-U.S. State/Province
Zip/Postal code 560103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit No. 401, 4th Floor, Campus 1C, RMZ Ecospace Busi…	Street address 1
Street address 2	Street address 2
City Bengaluru	City
State/Province	State/Province
Non-U.S. State/Province Karnataka	Non-U.S. State/Province
Zip/Postal code 560103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 9th Floor, Building No.10 DLF Cyber City, Tower-B, Phase 2	Street address 1
Street address 2	Street address 2
City Gurugram	City
State/Province	State/Province
Non-U.S. State/Province Haryana	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
122002	

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit 1401, 14th floor, Tower 30, RMZ NEXITY, Plot Nos. 8B…	Street address 1
Street address 2	Street address 2
City Hyderabad	City
State/Province	State/Province
Non-U.S. State/Province Telangana	Non-U.S. State/Province
Zip/Postal code 500032	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Unit No. 601 & 602, 6th Floor, Plot Nos.8A and 8B/1,Surve…	Street address 1
Street address 2	Street address 2
City Hyderabad	City
State/Province	State/Province
Non-U.S. State/Province Telangana	Non-U.S. State/Province
Zip/Postal code 500032	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 4th Floor, Godrej Waterside, Tower I, Block - DP, Sector -V,…	Street address 1
Street address 2	Street address 2
City Kolkata	City
State/Province	State/Province
Non-U.S. State/Province West Bengal	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

700091	

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 49th Fl, Oberoi Commerz III, Int'l Business Park, Off West…	Street address 1
Street address 2	Street address 2
City Mumbai	City
State/Province	State/Province
Non-U.S. State/Province Maharashtra	Non-U.S. State/Province
Zip/Postal code 400063	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Philippines	Country
Street address 1 W04 21F 8 Rockwell, Rockwell Center, Hidalgo Drive	Street address 1
Street address 2	Street address 2
City City of Makati	City
State/Province	State/Province
Non-U.S. State/Province Poblacion, NCR, Fourth District	Non-U.S. State/Province
Zip/Postal code 1200	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 900 Trail Ridge Rd	Street address 1
Street address 2	Street address 2
City Aiken	City
State/Province South Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 29803	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3875 Embassy Pkwy	Street address 1
Street address 2 Suite 250	Street address 2
City Akron	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44333	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3601 C St	Street address 1
Street address 2 Suite 600	Street address 2
City Anchorage	City
State/Province Alaska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99503	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 921 & 923 E Oak St	Street address 1
Street address 2	Street address 2
City Arcadia	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 34266	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1180 Peachtree St NE	Street address 1
Street address 2 Suite 1950	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30309	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 W 5th St	Street address 1
Street address 2 Suite 1400	Street address 2
City Austin	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 700 E Pratt St	Street address 1
Street address 2 Suite 1100	Street address 2
City Baltimore	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21202	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
10000 Perkins Rowe	
Street address 2	Street address 2
City	City
Baton Rouge	
State/Province	State/Province
Louisiana	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
70810	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
379 New Market Blvd	
Street address 2	Street address 2
City	City
Boone	
State/Province	State/Province
North Carolina	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
28607	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1 & 2 International Pl	
Street address 2	Street address 2
n/a	
City	City
Boston	
State/Province	State/Province
Massachusetts	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
02110	

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

United States	
Street address 1 4999 Pearl East Cir	Street address 1
Street address 2 Suite 300	Street address 2
City Boulder	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80301	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 615 S College St	Street address 1
Street address 2 Suite 1200	Street address 2
City Charlotte	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 28202	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3 Executive Campus	Street address 1
Street address 2 Suite 250	Street address 2
City Cherry Hill	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08002	Zip/Postal code

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

Street address 1	Street address 1
225 W Randolph St	
Street address 2	Street address 2
Suite 2200	
City	City
Chicago	
State/Province	State/Province
Illinois	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
60606	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
221 E 4th St	
Street address 2	Street address 2
Suite 2600	
City	City
Cincinnati	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
45202	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
8001 Forsyth Blvd	
Street address 2	Street address 2
9th Floor	
City	City
Clayton	
State/Province	State/Province
Missouri	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
63105	

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

2600 McCormick Dr	
Street address 2	Street address 2
City Clearwater	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33759	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1300 E 9th St	Street address 1
Street address 2 Suite 1301	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10960 Grantchester Wy	Street address 1
Street address 2 Suite 500	Street address 2
City Columbia	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 21044	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 300 Spruce St	Street address 1

Street address 2 Suite 100	Street address 2
City Columbus	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 43215	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 Anton Blvd	Street address 1
Street address 2 Suite 500	Street address 2
City Costa Mesa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92626	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 N Pearl St	Street address 1
Street address 2 Suite 1700	Street address 2
City Dallas	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 75201	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 28810 US Hwy 98	Street address 1
Street address 2	Street address 2

City Daphne	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 36526	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 303 E 17th Ave	Street address 1
Street address 2 Suite 600	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80203	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9400 Gladiolus Dr	Street address 1
Street address 2	Street address 2
City Fort Myers	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33908	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 301 Commerce St	Street address 1
Street address 2 Suite 2000	Street address 2

City Fort Worth	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 76102	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 515 E Las Olas Blvd	Street address 1
Street address 2 5th 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	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 Ottawa Ave NW	Street address 1
Street address 2 Suite 300	Street address 2
City Grand Rapids	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49503	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5300 Patterson	Street address 1
Street address 2 Suite 100	Street address 2
City	City

Grand Rapids	
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 49503	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 325 W McBee Ave	Street address 1
Street address 2 Suite 200	Street address 2
City Greenville	City
State/Province South Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 29601	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 147 Commons Way	Street address 1
Street address 2	Street address 2
City Greenville	City
State/Province South Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 29611	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 104 Maxwell Ave	Street address 1
Street address 2	Street address 2
City Greenwood	City

State/Province	State/Province
South Carolina	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
29646	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
Parking Lot - SE Corner of 24th Ave & 14th St	
Street address 2	Street address 2
City	City
Gulfport	
State/Province	State/Province
Mississippi	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
39501	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
2929 Allen Pkwy	
Street address 2	Street address 2
20th Floor	
City	City
Houston	
State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
77019	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
10 W Market St	
Street address 2	Street address 2
Suite 1950	
City	City
Indianapolis	
State/Province	State/Province

Indiana	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 46204	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1421 Union University Dr	Street address 1
Street address 2	Street address 2
City Jackson	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 38305	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1301 Riverplace Blvd	Street address 1
Street address 2 Suite 900	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 1 211 E Water St	Street address 1
Street address 2 Suite 300	Street address 2
City Kalamazoo	City
State/Province Michigan	State/Province

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
49002	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
8548 Rozita Lee Ave	
Street address 2	Street address 2
Suite 300	
City	City
Las Vegas	
State/Province	State/Province
Nevada	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
89113	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
515 S Flower St	
Street address 2	Street address 2
47th Floor	
City	City
Los Angeles	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
90071	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1 Erdman Pl	
Street address 2	Street address 2
Suite 404	
City	City
Madison	
State/Province	State/Province
Wisconsin	
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 53717	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 364 US 70 W	Street address 1
Street address 2	Street address 2
City Marion	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 28752	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 8401 & 8405 Greensboro Dr	Street address 1
Street address 2 Suite 800	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 1 201 Old Country Rd	Street address 1
Street address 2 3rd Floor	Street address 2
City Melville	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
11747	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6410 Poplar Ave	Street address 1
Street address 2 Suite 750	Street address 2
City Memphis	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 38119	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3850 N Causeway Blvd	Street address 1
Street address 2	Street address 2
City Metairie	City
State/Province Louisiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 70002	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 SE 2nd St	Street address 1
Street address 2 17th Floor	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

33131	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 330 E Kilbourn Ave	Street address 1
Street address 2 Suite 750	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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 800 Nicollet Mall	Street address 1
Street address 2 Suite 600	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 1 195 Grand Blvd	Street address 1
Street address 2	Street address 2
City Miramar Beach	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32550	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1110 Montlimar Dr	Street address 1
Street address 2	Street address 2
City Mobile	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 36609	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 716 Lakeside Dr W	Street address 1
Street address 2	Street address 2
City Mobile	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 36693	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3050 N Horseshoe Dr	Street address 1
Street address 2	Street address 2
City Naples	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 34104	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 501 Commerce St	Street address 1
Street address 2 Suite 1400	Street address 2
City Nashville	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37203	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 Park Ave	Street address 1
Street address 2 38th Floor	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10166	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 300 E Main St	Street address 1
Street address 2 Suite 1300	Street address 2
City Norfolk	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 23510	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
2715 Jorie Blvd	
Street address 2	Street address 2
Suite 100	
City	City
Oak Brook	
State/Province	State/Province
Illinois	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
60523	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
450 S Orange Ave	
Street address 2	Street address 2
Suite 550	
City	City
Orlando	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
32801	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
10200 Grand Central Ave	
Street address 2	Street address 2
Suite 320	
City	City
Owings Mills	
State/Province	State/Province
Maryland	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
21117	

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

United States	
Street address 1 902 S State Road 19	Street address 1
Street address 2	Street address 2
City Palatka	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32177	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1741 Sidewinder Dr	Street address 1
Street address 2 Suite 200	Street address 2
City Park City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84060	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1801 Market St	Street address 1
Street address 2 Suite 1200	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	Zip/Postal code

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

Street address 1 2555 E Camelback Rd	Street address 1
Street address 2 Suite 750	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85016	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 626 Washington Pl	Street address 1
Street address 2 Suite 1802	Street address 2
City Pittsburgh	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 15219	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1032 Tamiami Trl	Street address 1
Street address 2	Street address 2
City Port Charlotte	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33953	Zip/Postal code

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

12505 Park Potomac Ave	
Street address 2 Suite 700	Street address 2
City Potomac	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20854	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 269 Ave Ponce de Leon	Street address 1
Street address 2	Street address 2
City San Juan	City
State/Province Puerto Rico	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 00917	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 421 Fayetteville St	Street address 1
Street address 2 Suite 300	Street address 2
City Raleigh	City
State/Province North Carolina	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 27601	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 S 10th St	Street address 1

Street address 2 Suite 850	Street address 2
City Richmond	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 23219	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 661 Sunnybrook Rd	Street address 1
Street address 2	Street address 2
City Ridgeland	City
State/Province Mississippi	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 39157	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9500 W Bryn Mawr Ave	Street address 1
Street address 2 Suite 300	Street address 2
City Rosemont	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60018	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 299 S Main St	Street address 1
Street address 2	Street address 2

10th Floor	
City Salt Lake City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84111	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10999 W IH-10	Street address 1
Street address 2 Suite 255	Street address 2
City San Antonio	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 78230	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3570 Carmel Mountain Rd	Street address 1
Street address 2 Suite 400	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 92130	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Bush St	Street address 1
Street address 2 Suite 1800	Street address 2

City	City
San Francisco	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
94104	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
300 Park Ave	
Street address 2	Street address 2
Suite 900	
City	City
San Jose	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
95110	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
601 Union St	
Street address 2	Street address 2
Suite 2300	
City	City
Seattle	
State/Province	State/Province
Washington	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
98101	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
221 N Wall St	
Street address 2	Street address 2
Suite 400	
City	City

Spokane	
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99201	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 Mirror Lake Dr N	Street address 1
Street address 2	Street address 2
City St Petersburg	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33701	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5000 Park St N	Street address 1
Street address 2	Street address 2
City St Petersburg	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33709	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1914 4th St N	Street address 1
Street address 2	Street address 2
City St Petersburg	City

State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
33704	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1055 Washington Blvd	
Street address 2	Street address 2
5th Floor	
City	City
Stamford	
State/Province	State/Province
Connecticut	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
06901	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
150 S Monroe St	
Street address 2	Street address 2
City	City
Tallahassee	
State/Province	State/Province
Florida	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
32301	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
501 E Kennedy Blvd	
Street address 2	Street address 2
Suite 910	
City	City
Tampa	
State/Province	State/Province

Florida	
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 2901 W Busch Blvd	Street address 1
Street address 2	Street address 2
City Tampa	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33618	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2600 W Big Beaver Rd	Street address 1
Street address 2 Suite 600	Street address 2
City Troy	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48084	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 8908 S Yale Ave	Street address 1
Street address 2 Suite 250	Street address 2
City Tulsa	City
State/Province Oklahoma	State/Province

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 74137	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 104 N Market St	Street address 1
Street address 2	Street address 2
City Wailuku	City
State/Province Hawaii	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 96793	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2033 N Main St	Street address 1
Street address 2 Suite 510	Street address 2
City Walnut Creek	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94596	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
BDO International Limited

Entity Address

Country	State/Province
United Kingdom	
Street address 1	**Non-U.S. State/Province**
55 Baker Street	United Kingdom
Street address 2	**Zip/Postal code**
	W1U 7EU
City	
London	

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

BDO is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. Member firms perform professional services under the name of BDO, the brand name of the BDO network and have access to BDO's audit methodology, tools and guidance. Member firms may transfer staff through international secondments to share knowledge and skills among BDO Member Firms and to further the professional and personal skills of staff. Service provision within the BDO network is coordinated by Brussels Worldwide Services BV, a limited liability company incorporated in Belgium. Each of BDO International Limited, Brussels Worldwide Services BV and the member firms is a separate legal entity and has no liability for another entity's acts or omissions.

Entity name
BDO Alliance USA

Entity Address

Country	State/Province
United States	Illinois
Street address 1	**Non-U.S. State/Province**
225 West Randolph Street, Suite 2200	
Street address 2	**Zip/Postal code**
	60606
City	
Chicago	

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

BDO Alliance USA is an association of independently owned and operated US-based accounting and business services firms. Alliance firms receive access to BDO USA, P.C.'s audit methodology, audit manuals, forms and training, but are not required to use such resources. Alliance firms are not permitted to use the BDO Alliance USA logo, name, or otherwise make any mention of BDO Alliance USA, in connection with the provision of audit services. BDO USA, P.C. and Alliance firms may together offer audit services. Such engagements are conducted by either BDO USA, P.C. or the BDO Alliance USA firm, not jointly, either pursuant to an employee lease agreement or a subcontractor arrangement. BDO USA, P.C. and Alliance firms may enter into lease agreements through which one firm can lease personnel of the other to assist in performing audit services, under the direction and supervision of the firm that issues the opinion.

Entity name
A&G LLP

Entity Address

Country	State/Province
United States	Texas
Street address 1 2425 North Central Expressway Suite 200	Non-U.S. State/Province
Street address 2	Zip/Postal code 75080
City Richardson	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
AbitOs Accountants and Advisors

Entity Address

Country	State/Province
United States	Florida
Street address 1 255 Aragon Ave 2nd Floor	Non-U.S. State/Province
Street address 2	Zip/Postal code 33134
City Coral Gables	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Acclare Solutions

Entity Address

Country	State/Province
United States	Maryland
Street address 1 4 Reservoir Circle	Non-U.S. State/Province
Street address 2	Zip/Postal code 21208
City Baltimore	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Accountability Services PLLC

Entity Address

Country	State/Province
United States	Washington
Street address 1 10202 5th Ave NE	Non-U.S. State/Province
Street address 2	Zip/Postal code 98125
City Seattle	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Accuity Advisors

Entity Address

Country	State/Province
United States	Hawaii
Street address 1 999 Bishop St. Suite 2300	Non-U.S. State/Province
Street address 2	Zip/Postal code

	96813
City Honolulu	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Adams Brown, LLC

Entity Address

Country United States	State/Province Kansas
Street address 1 358 N Main, Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 67202
City Wichita	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Adelfia, LLC

Entity Address

Country United States	State/Province Illinois
Street address 1 400 E. Randolph Street, Suite 700	Non-U.S. State/Province
Street address 2	Zip/Postal code 60601
City Chicago	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Aguiar Cabrera Maceo & Co., LLP	
Entity Address	
Country United States	State/Province Florida
Street address 1 6500 Cow Pen Rd, Ste 202	Non-U.S. State/Province
Street address 2	Zip/Postal code 33014
City Miami Lakes	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Anchor Point Advisory Group	
Entity Address	
Country United States	State/Province Missouri
Street address 1 2700 Matthew Dr.	Non-U.S. State/Province
Street address 2	Zip/Postal code 65301
City Sedalia	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name Anthem Strategists	
Entity Address	
Country United States	State/Province Oregon
Street address 1 285 Liberty St NE	Non-U.S. State/Province
Street address 2	Zip/Postal code 97301
City Salem	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name Anthony J. Mercaldo & Associates, P.C.	
Entity Address	
Country United States	State/Province Connecticut
Street address 1 42 Main Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 06810
City Danbury	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name Anthony M. Buzzeo, CPA, PLLC (AB, CPA PLLC)	
Entity Address	
Country United States	State/Province New York

Street address 1	Non-U.S. State/Province
18 West 18th Street	
Street address 2	Zip/Postal code
	10011
City	
New York	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Astra Audit & Advisory, LLC

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
3702 W Spruce St.Suite 1430	
Street address 2	Zip/Postal code
	33607
City	
Tampa	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

ATA

Entity Address

Country	State/Province
United States	Tennessee
Street address 1	Non-U.S. State/Province
227 Oil Well Road	
Street address 2	Zip/Postal code
	38305
City	
Jackson	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

ATA CPA Group, LLC

Entity Address

Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
1740 Route 27	
Street address 2	Zip/Postal code
	08817
City	
Edison	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Barrett & Co

Entity Address

Country	State/Province
United States	Washington
Street address 1	Non-U.S. State/Province
4910 NW Camas Meadows Drive Suite 100	
Street address 2	Zip/Postal code
	98607
City	
Camas	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Bartlett, Pringle & Wolf, LLP

Entity Address

Country	State/Province
United States	California
Street address 1 1123 Chapala Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 93101
City Santa Barbara	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Bates, Carter & Co., LLP

Entity Address

Country	State/Province
United States	Georgia
Street address 1 525 Candler Street NE P.O. Drawer 2396	Non-U.S. State/Province
Street address 2	Zip/Postal code 30503
City Gainesville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Batts Morrison Wales & Lee, PA

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
801 N. Orange Avenue, Suite 800	
Street address 2	Zip/Postal code
	32801
City	
Orlando	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Bernath & Rosenberg PC

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
126 Spruce Street	
Street address 2	Zip/Postal code
	11516
City	
Cedarhurst	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

BerryDunn (Berry, Dunn, McNeil & Parker, LLC)

Entity Address

Country	State/Province
United States	Maine
Street address 1	Non-U.S. State/Province
2211 Congress Street	
Street address 2	Zip/Postal code

	04102
City Portland	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Bert Smith & Co.

Entity Address

Country United States	State/Province District of Columbia
Street address 1 1101 15th Street NW Suite 202	Non-U.S. State/Province
Street address 2	Zip/Postal code 20005
City Washington	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Beyond Accounting

Entity Address

Country United States	State/Province Indiana
Street address 1 11350 N Meridian St., Suite 110	Non-U.S. State/Province
Street address 2	Zip/Postal code 46032
City Carmel	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
BG Advisors CPA, Ltd.	
Entity Address	
Country United States	State/Province Illinois
Street address 1 1775 Legacy Circle	Non-U.S. State/Province
Street address 2	Zip/Postal code 60563
City Naperville	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
BGBC	
Entity Address	
Country United States	State/Province Indiana
Street address 1 135 N. Pennsylvania Street Suite 2600	Non-U.S. State/Province
Street address 2	Zip/Postal code 46204
City Indianapolis	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
BHLF LLP	
Entity Address	
Country United States	State/Province California
Street address 1 1255 Treat Blvd., Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 94597
City Walnut Creek	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
BKC, CPAs, PC	
Entity Address	
Country United States	State/Province New Jersey
Street address 1 39 State Route 12, Ste. 2	Non-U.S. State/Province
Street address 2	Zip/Postal code 08822
City Flemington	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Blackman & Sloop Advisors, Inc.	
Entity Address	
Country United States	State/Province North Carolina

Street address 1	Non-U.S. State/Province
The Exchange West, 1414 Raleigh Road, Suite 300	
Street address 2	Zip/Postal code
	27517
City	
Chapel Hill	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Blythe CPAs, PLLC dba Blythe CPAs & Advisors

Entity Address

Country	State/Province
United States	Kentucky
Street address 1	Non-U.S. State/Province
2660 West Park Drive	
Street address 2	Zip/Postal code
	42001
City	
Paducah	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

BMSS, LLC

Entity Address

Country	State/Province
United States	Alabama
Street address 1	Non-U.S. State/Province
1121 Riverchase Office Road	
Street address 2	Zip/Postal code
	35244
City	
Birmingham	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Bober, Markey, Fedorovich & Company (bmf)

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
3421 Ridgewood Road, Suite 300	
Street address 2	Zip/Postal code
	44333
City	
Akron	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Bollus Lynch, LLP

Entity Address

Country	State/Province
United States	Massachusetts
Street address 1	Non-U.S. State/Province
89 Shrewsbury Street, Suite 200	
Street address 2	Zip/Postal code
	01604
City	
Worcester	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Boos & Associates, PC

Entity Address

Country	State/Province
United States	California
Street address 1 5260 N. Palm Ave., Suite 120	Non-U.S. State/Province
Street address 2	Zip/Postal code 93704
City Fresno	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Boyer & Ritter LLC

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1 211 House Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code 17011
City Camp Hill	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Brady Ware & Company

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
3601 Rigby Rd. Suite 400	
Street address 2	Zip/Postal code
	45342
City	
Miamisburg	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Brand Sonnenschine LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
1646 East 16th Street 4th Floor	
Street address 2	Zip/Postal code
	11229
City	
Brooklyn	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Bregante+Company LLP

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
6800 Koll Center Parkway, Suite 220	
Street address 2	Zip/Postal code

	94566
City Pleasanton	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Brixey & Meyer, Inc.	
Entity Address	
Country United States	State/Province Ohio
Street address 1 2991 Newmark Drive	Non-U.S. State/Province
Street address 2	Zip/Postal code 45342
City Miamisburg	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Bronswick Benjamin, P.C.	
Entity Address	
Country United States	State/Province Illinois
Street address 1 8750 W. Bryn Mawr Ave., Suite 650	Non-U.S. State/Province
Street address 2	Zip/Postal code 60631
City Chicago	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Brontide	
Entity Address	
Country United States	State/Province Maryland
Street address 1 6701 Democracy Blvd. Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 20817
City Bethesda	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Brown, Edwards & Company, L.L.P	
Entity Address	
Country United States	State/Province Virginia
Street address 1 3906 Electric Road	Non-U.S. State/Province
Street address 2	Zip/Postal code 24018
City Roanoke	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Brunson, Wilkerson, Bowden & Associates, P.C.	
Entity Address	
Country United States	State/Province Alabama
Street address 1 529 Boll Weevil Circle	Non-U.S. State/Province
Street address 2	Zip/Postal code 36330
City Enterprise	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Buffamante Whipple Buttafaro, P.C. (BWB)	
Entity Address	
Country United States	State/Province New York
Street address 1 130 South Union St., Suite 200	Non-U.S. State/Province
Street address 2	Zip/Postal code 14760
City Olean	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Burkett Burkett & Burkett Certified Public Accountants, P.A.	
Entity Address	
Country United States	State/Province South Carolina

Street address 1	Non-U.S. State/Province
3101 Sunset Blvd. PO Box 2044	
Street address 2	Zip/Postal code
	29169
City	
West Columbia	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Campbell Jones Cohen CPAs

Entity Address

Country	State/Province
United States	Nevada
Street address 1	Non-U.S. State/Province
6920 S. Cimarron Rd. Suite 100	
Street address 2	Zip/Postal code
	89113
City	
Las Vegas	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Capossela, Cohen, LLC

Entity Address

Country	State/Province
United States	Connecticut
Street address 1	Non-U.S. State/Province
368 Center Street	
Street address 2	Zip/Postal code
	06890
City	
Southport	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Cavanaugh & Co. LLP

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
2381 Fruitville Road	
Street address 2	Zip/Postal code
	34237
City	
Sarasota	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

CCK Strategies, PLLC

Entity Address

Country	State/Province
United States	Oklahoma
Street address 1	Non-U.S. State/Province
8811 South Yale Avenue Suite 400	
Street address 2	Zip/Postal code
	74137
City	
Tulsa	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
CD Bradshaw & Associates, P.C.

Entity Address

Country	State/Province
United States	Texas
Street address 1 405 S. Austin AvenueSuite 201	Non-U.S. State/Province
Street address 2	Zip/Postal code 78626
City Georgetown	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
cHb Advisors, LLC

Entity Address

Country	State/Province
United States	Missouri
Street address 1 4111 Telegraph Rd., Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 63129
City St. Louis	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Clarkson David, CPA, P.C.

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
16595 Pouncey Tract Rd. Suite A	
Street address 2	Zip/Postal code
	23146
City	
Rockville	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Clayton, Byrd & Meeks

Entity Address

Country	State/Province
United States	Kentucky
Street address 1	Non-U.S. State/Province
1901 Kentucky Ave	
Street address 2	Zip/Postal code
	42001
City	
Paducah	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Cobb Ezekiel Loy & Company, PA

Entity Address

Country	State/Province
United States	North Carolina
Street address 1	Non-U.S. State/Province
219 West Elm Street	
Street address 2	Zip/Postal code

	27253
City Graham	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Conley CPA Group, PLLC

Entity Address

Country United States	State/Province West Virginia
Street address 1 2857 White Hall Blvd	Non-U.S. State/Province
Street address 2	Zip/Postal code 26554
City Fairmont	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Contryman Associates, P.C.

Entity Address

Country United States	State/Province Nebraska
Street address 1 505 North Diers Ave, P.O. Box 700	Non-U.S. State/Province
Street address 2	Zip/Postal code 68803
City Grand Island	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
CostaRothbort CPA's LLC

Entity Address

Country	State/Province
United States	New York
Street address 1 445 Broadhollow Road, Suite 124	Non-U.S. State/Province
Street address 2	Zip/Postal code 11747
City Melville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Creative Planning Business Services

Entity Address

Country	State/Province
United States	Minnesota
Street address 1 220 Park Avenue South P.O. Box 1304	Non-U.S. State/Province
Street address 2	Zip/Postal code 56301
City St. Cloud	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Crosslin, PLLC	
Entity Address	
Country United States	State/Province Tennessee
Street address 1 107 Kenner Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code 37205
City Nashville	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
CRR Advisors	
Entity Address	
Country United States	State/Province Massachusetts
Street address 1 545 Salem Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 01880
City Wakefield	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Cunningham & Associates CPAs, Inc.	
Entity Address	
Country United States	State/Province Ohio

Street address 1	Non-U.S. State/Province
60 Eagle Valley Court	
Street address 2	Zip/Postal code
	44147
City	
Broadview Heights	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

David Kovacs, P.A.

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
7100 W Camino Real, Ste 404	
Street address 2	Zip/Postal code
	33433
City	
Boca Raton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

De Boer, Baumann & Company, PLC

Entity Address

Country	State/Province
United States	Michigan
Street address 1	Non-U.S. State/Province
355 Settlers Road	
Street address 2	Zip/Postal code
	49423
City	
Holland	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

DeJoy & Co. CPAs, RLLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
280 East Broad Street Suite 300	
Street address 2	Zip/Postal code
	14604
City	
Rochester	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Downey, Pieciak, Fitzgerald & CO., PC

Entity Address

Country	State/Province
United States	Vermont
Street address 1	Non-U.S. State/Province
10 Park Place	
Street address 2	Zip/Postal code
	05301
City	
Brattleboro	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
DWC CPAs and Advisors

Entity Address

Country	State/Province
United States	Colorado
Street address 1	Non-U.S. State/Province
464 Main Street	
Street address 2	Zip/Postal code
	81501
City	
Grand Junction	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
EARNEY Accountants & Advisors, PLLC

Entity Address

Country	State/Province
United States	North Carolina
Street address 1	Non-U.S. State/Province
700 Military Cutoff Road	
Street address 2	Zip/Postal code
	28405
City	
Wilmington	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
EHTC (Echelbarger, Himebaugh, Tamm & Co., P.C.)

Entity Address

Country	State/Province
United States	Michigan
Street address 1	Non-U.S. State/Province
7500 Fulton Street E	
Street address 2	Zip/Postal code
	49301
City	
Ada	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Elmore, Hupp & Company, P.L.C.

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
1603 N Coalter Street PO Box 2607	
Street address 2	Zip/Postal code
	24401-2607
City	
Staunton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

ELO CPAs & Advisors

Entity Address

Country	State/Province
United States	South Dakota
Street address 1	Non-U.S. State/Province
6300 South Old Village Place	
Street address 2	Zip/Postal code

	57108
City Sioux Falls	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Ennis, Pellum & Associates, CPAs

Entity Address

Country United States	State/Province Florida
Street address 1 10151 Deerwood Park Blvd. Bldg 300 Suite 200	Non-U.S. State/Province
Street address 2	Zip/Postal code 32256
City Jacksonville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Ericksen Krentel, LLP

Entity Address

Country United States	State/Province Louisiana
Street address 1 4227 Canal Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 70119-5942
City New Orleans	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Fasten Halberstam LLP	
Entity Address	
Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
33 Whitehall St, 27th floor	
Street address 2	Zip/Postal code
	10004
City	
New York	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Faulk & Winkler, LLC	
Entity Address	
Country	State/Province
United States	Louisiana
Street address 1	Non-U.S. State/Province
6811 Jefferson Highway	
Street address 2	Zip/Postal code
	70806
City	
Baton Rouge	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Fiorita Kornhaas & Company, PC	
Entity Address	
Country United States	State/Province Connecticut
Street address 1 146 Deer Hill Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code 06810
City Danbury	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Fiske Advisory, LLC	
Entity Address	
Country United States	State/Province Florida
Street address 1 1250 S Pine Island Rd, Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 33324
City Fort Lauderdale	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Fitts, Roberts, Kolkhorst & Co., P.C.	
Entity Address	
Country United States	State/Province Texas

Street address 1 5718 Westheimer Rd.Suite 1900	Non-U.S. State/Province
Street address 2	Zip/Postal code 77057
City Houston	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Flagel Huber Flagel	
Entity Address	
Country United States	State/Province Ohio
Street address 1 3400 South Dixie Drive	Non-U.S. State/Province
Street address 2	Zip/Postal code 45439
City Dayton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Frost, PLLC	
Entity Address	
Country United States	State/Province Arkansas
Street address 1 425 West Capitol Avenue Suite 3300	Non-U.S. State/Province
Street address 2	Zip/Postal code 72201
City Little Rock	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

FustCharles LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
220 S. Warren Street	
Street address 2	Zip/Postal code
	13202
City	
Syracuse	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

G&J Seiberlich & Co LLP

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
3264 Villa LN	
Street address 2	Zip/Postal code
	94558-3085
City	
Napa	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
GBQ Partners LLC

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
230 West Street, Suite 700	
Street address 2	Zip/Postal code
	43215
City	
Columbus	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
GG Advisors LLC

Entity Address

Country	State/Province
United States	Kansas
Street address 1	Non-U.S. State/Province
11181 Overbrook Rd, Suite 200	
Street address 2	Zip/Postal code
	66211
City	
Leawood	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
GJC CPAs / Advisors (George Johnson & Co)

Entity Address

Country	State/Province
United States	Michigan
Street address 1 1001 Woodward Avenue, Suite 850	Non-U.S. State/Province
Street address 2	Zip/Postal code 48226
City Detroit	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Glenn Burdette, Inc.

Entity Address

Country	State/Province
United States	California
Street address 1 1150 Palm Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 93401
City San Luis Obispo	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Gould Killian CPA Group, P.A.

Entity Address

Country	State/Province
United States	North Carolina
Street address 1 100 Coxe Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code

	48507
City Asheville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Graham & Jones PLLC	
Entity Address	
Country United States	State/Province Texas
Street address 1 1635 Rogers Road, Suite 101	Non-U.S. State/Province
Street address 2	Zip/Postal code 76107
City Fort Worth	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Gray, Blodgett & Company, PLLC	
Entity Address	
Country United States	State/Province Oklahoma
Street address 1 629 24th Ave SW	Non-U.S. State/Province
Street address 2	Zip/Postal code 73069
City Norman	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Greear Kramer Monaghan PS (GKM)	
Entity Address	
Country United States	State/Province Washington
Street address 1 900 Washington St. Suite 1100	Non-U.S. State/Province
Street address 2	Zip/Postal code 98660
City Vancouver	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Grimbleby Coleman Advisors & Accountants	
Entity Address	
Country United States	State/Province California
Street address 1 200 W. Roseburg Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code 95350
City Modesto	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Guilmartin, DiPiro & Sokolowski, LLC	
Entity Address	
Country United States	State/Province Connecticut
Street address 1 505 Main Street, 3rd Floor	Non-U.S. State/Province
Street address 2	Zip/Postal code 06457
City Middletown	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Guthrie & Co. P.C.	
Entity Address	
Country United States	State/Province Pennsylvania
Street address 1 1550 S. Main St., Suite 4	Non-U.S. State/Province
Street address 2	Zip/Postal code 16933
City Mansfield	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
H&CO, LLP	
Entity Address	
Country United States	State/Province Florida

Street address 1	Non-U.S. State/Province
2320 Ponce De Leon Blvd.	
Street address 2	Zip/Postal code
	33134
City	
Coral Gables	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Haga Kommer Ltd.

Entity Address

Country	State/Province
United States	North Dakota
Street address 1	Non-U.S. State/Province
5195 45th St. S.	
Street address 2	Zip/Postal code
	58104
City	
Fargo	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Halliday, Schwartz & Co

Entity Address

Country	State/Province
United States	South Carolina
Street address 1	Non-U.S. State/Province
824 East Main Street	
Street address 2	Zip/Postal code
	29302
City	
Spartanburg	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Hansen CPAs

Entity Address

Country	State/Province
United States	Colorado
Street address 1 724 South Pearl St.	Non-U.S. State/Province
Street address 2	Zip/Postal code 80209
City Denver	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Hayes & Associates, LLC

Entity Address

Country	State/Province
United States	Nebraska
Street address 1 13120 Pierce St., Suite 201	Non-U.S. State/Province
Street address 2	Zip/Postal code 68144
City Omaha	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
HBE, LLP

Entity Address

Country	State/Province
United States	Nebraska
Street address 1 7140 Stephanie Lane	Non-U.S. State/Province
Street address 2	Zip/Postal code 68516
City Lincoln	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
HBK CPAs & Consultants

Entity Address

Country	State/Province
United States	Ohio
Street address 1 6603 Summit Drive	Non-U.S. State/Province
Street address 2	Zip/Postal code 44406
City Canfield	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
HCJ CPAs & Advisors PLLC

Entity Address

Country	State/Province
United States	Arkansas
Street address 1	Non-U.S. State/Province
11025 Anderson Drive, Suite 300	
Street address 2	Zip/Postal code
	72212
City	
Little Rock	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

HD Davis CPAs LLC

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
4308 Belmont Ave.	
Street address 2	Zip/Postal code
	44505
City	
Youngstown	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Hertz Herson CPA LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
575 Lexington Avenue, 34th Floor	
Street address 2	Zip/Postal code

	10022
City New York	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
HHM CPAs

Entity Address

Country United States	State/Province Tennessee
Street address 1 1200 Market Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 37402
City Chattanooga	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
HM&M (Huselton, Morgan & Maultsby, PC)

Entity Address

Country United States	State/Province Texas
Street address 1 5005 Lyndon B. Johnson Fwy, Pinnacle Tower, Ste. 1200	Non-U.S. State/Province
Street address 2	Zip/Postal code 75244
City Dallas	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Holman Frenia Allison, P.C. (HFA)
Entity Address

Country United States	State/Province New Jersey
Street address 1 1985 Cedar Bridge Ave, Ste 3	Non-U.S. State/Province
Street address 2	Zip/Postal code 08701
City Lakewood	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Hotta Liesenberg Saito LLP
Entity Address

Country United States	State/Province California
Street address 1 970 W. 190th Street, Suite 900	Non-U.S. State/Province
Street address 2	Zip/Postal code 90502
City Torrance	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Hoyt, Filippetti & Malaghan, LLC	
Entity Address	
Country United States	State/Province Connecticut
Street address 1 1041 Poquonnock Road	Non-U.S. State/Province
Street address 2	Zip/Postal code 06340
City Groton	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
HW CPAs + Advisors, PC	
Entity Address	
Country United States	State/Province Virginia
Street address 1 50 S. Cameron St.	Non-U.S. State/Province
Street address 2	Zip/Postal code 22601-3920
City Winchester	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
J. Miller & Associates, LLC	
Entity Address	
Country United States	State/Province Pennsylvania

Street address 1	Non-U.S. State/Province
P.O. Box 27308	
Street address 2	Zip/Postal code
	19118-0308
City	
Philadelphia	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Jack W Olds & Company

Entity Address

Country	State/Province
United States	Oregon
Street address 1	Non-U.S. State/Province
8705 SW Nimbus Ave., Suite 230	
Street address 2	Zip/Postal code
	97008
City	
Beaverton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

JC Accountancy Corporation

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
3465 Torrance Blvd. Suite T	
Street address 2	Zip/Postal code
	90503
City	
Torrance	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

JRBT

Entity Address

Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
5400 Bosque Blvd., Suite 600	
Street address 2	Zip/Postal code
	76710
City	
Waco	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Julian J. Rodriguez, P.A.

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
9350 South Dixie Highway	
Street address 2	Zip/Postal code
	33156
City	
Miami	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Kaufman & Kabani, A Professional Corporation

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
1200 Wilshire Blvd., Suite 402	
Street address 2	Zip/Postal code
	90017
City	
Los Angeles	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
KE & Associates Consulting Inc.

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
10 Corporate Park, Suite 330	
Street address 2	Zip/Postal code
	92606
City	
Irvine	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Kellogg and Kellogg, P.C.

Entity Address

Country United States	State/Province Texas
Street address 1 3116 West 5th St., 2nd Floor	Non-U.S. State/Province
Street address 2	Zip/Postal code 76107
City Fort Worth	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

KerberRose SC

Entity Address

Country United States	State/Province Wisconsin
Street address 1 487 Riverwood Lane	Non-U.S. State/Province
Street address 2	Zip/Postal code 54313
City Green Bay	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Kernutt Stokes LLP

Entity Address

Country United States	State/Province Oregon
Street address 1 1600 Executive Parkway, Suite 110	Non-U.S. State/Province
Street address 2	Zip/Postal code

	97401
City Eugene	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Kiekover, Scholma & Shumaker, PC	
Entity Address	
Country United States	State/Province Michigan
Street address 1 205 East Main Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 49464
City Zeeland	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Kim & Lee, LLP	
Entity Address	
Country United States	State/Province California
Street address 1 2305 W. 190th St.	Non-U.S. State/Province
Street address 2	Zip/Postal code 90504
City Torrance	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Kindlinger & Company, PC	
Entity Address	
Country	State/Province
United States	Michigan
Street address 1	Non-U.S. State/Province
3118 Logan Valley Rd.	
Street address 2	Zip/Postal code
	49684
City	
Traverse City	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
King, King & Associates, PC	
Entity Address	
Country	State/Province
United States	Connecticut
Street address 1	Non-U.S. State/Province
170 Holabird Avenue	
Street address 2	Zip/Postal code
	06098
City	
Winsted	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
KKAJ, LLP	
Entity Address	
Country United States	State/Province California
Street address 1 27200 Tourney Road, Suite 475	Non-U.S. State/Province
Street address 2	Zip/Postal code 91355
City Valencia	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
KKDLY LLC	
Entity Address	
Country United States	State/Province Hawaii
Street address 1 745 Fort Street, Suite 2100	Non-U.S. State/Province
Street address 2	Zip/Postal code 96813
City Honolulu	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
KLiCHS, LLP	
Entity Address	
Country United States	State/Province New Jersey

Street address 1	Non-U.S. State/Province
19 Sylvan Ave, Suite 1	
Street address 2	Zip/Postal code
	07632
City	
Englewood Cliffs	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Ko & Yun, LLP

Entity Address

Country	State/Province
United States	Georgia
Street address 1	Non-U.S. State/Province
3700 Crestwood Pkwy, Suite 1000	
Street address 2	Zip/Postal code
	30096
City	
Duluth	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Kositzka Wicks and Company (KWC - CPAs)

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
5270 Shawnee Road, Suite 250	
Street address 2	Zip/Postal code
	22312
City	
Alexandria	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Kreischer Miller

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1	Non-U.S. State/Province
100 Witmer Road, Suite 350	
Street address 2	Zip/Postal code
	19044
City	
Horsham	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Kreit & Chiu CPA LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
733 Third Ave.Floor 16, Suite 1014	
Street address 2	Zip/Postal code
	10017
City	
New York	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Kronick Kalada Berdy & Co., PC (KKB)

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1 190 Lathrop Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 18704
City Kingston	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
KRS CPAs, LLC

Entity Address

Country	State/Province
United States	New Jersey
Street address 1 80 Route 4 East, Suite 170	Non-U.S. State/Province
Street address 2	Zip/Postal code 07652
City Paramus	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Kruggel Lawton CPAs

Entity Address

Country	State/Province
United States	Indiana
Street address 1	Non-U.S. State/Province
210 South Michigan Street Suite 200	
Street address 2	Zip/Postal code
	46601
City	
South Bend	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Kullman CPA, LLC

Entity Address

Country	State/Province
United States	Maryland
Street address 1	Non-U.S. State/Province
888 Bestgate Road Suite 316	
Street address 2	Zip/Postal code
	21401
City	
Annapolis	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

L&H CPAs and Advisors LLC

Entity Address

Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
10000 North Central Expressway Suite 710	
Street address 2	Zip/Postal code

	75231
City Dallas	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

LBMC, PC

Entity Address

Country United States	State/Province Tennessee
Street address 1 201 Franklin Road, Suite 400	Non-U.S. State/Province
Street address 2	Zip/Postal code 37027
City Brentwood	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Leeper, Kean & Rumley, L.L.P. (LKR)

Entity Address

Country United States	State/Province North Carolina
Street address 1 3623 North Elm Street Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 27455
City Greensboro	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Leonard, Mulherin & Greene, P.C.	
Entity Address	
Country United States	State/Province Massachusetts
Street address 1 625 Grove Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 02184
City Braintree	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
LerroSarbey, PLLC	
Entity Address	
Country United States	State/Province Florida
Street address 1 1499 W Palmetto Park Road, Suite 107	Non-U.S. State/Province
Street address 2	Zip/Postal code 33486
City Boca Raton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
LevitZacks	
Entity Address	
Country United States	State/Province California
Street address 1 451 A Street, Suite 500	Non-U.S. State/Province
Street address 2	Zip/Postal code 92116
City San Diego	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Lewis & Knopf, CPAs, P.C.	
Entity Address	
Country United States	State/Province Michigan
Street address 1 5206 Gateway Centre Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 48507
City Flint	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Lombardo Ayers & Company, LLC	
Entity Address	
Country United States	State/Province Maryland

Street address 1	Non-U.S. State/Province
839 Bestgate Road, Suite 300	
Street address 2	Zip/Postal code
	21401
City	
Annapolis	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

LTax

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
1875 Corporate Blvd. NW Suite 110	
Street address 2	Zip/Postal code
	33431
City	
Boca Raton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Lumsden & McCormick, LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
Cyclorama Building, 369 Franklin Street	
Street address 2	Zip/Postal code
	14202
City	
Buffalo	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

LVBW LLP Accountants & Consultants

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
130 Bryant Woods South	
Street address 2	Zip/Postal code
	14228-3606
City	
Amherst	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Machen McChesney LLP

Entity Address

Country	State/Province
United States	Alabama
Street address 1	Non-U.S. State/Province
1820 E. University Drive	
Street address 2	Zip/Postal code
	36830
City	
Auburn	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Magnuson, McHugh, Dougherty CPAs, LLC

Entity Address

Country	State/Province
United States	Idaho
Street address 1 2100 Northwest Blvd., Suite 400	Non-U.S. State/Province
Street address 2	Zip/Postal code 83814
City Coeur d'Alene	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Maharlika PLLC

Entity Address

Country	State/Province
United States	Illinois
Street address 1 111 W. Jackson Blvd., Suite 1700	Non-U.S. State/Province
Street address 2	Zip/Postal code 60604
City Chicago	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Mahoney Sabol & Company, LLP

Entity Address

Country	State/Province
United States	Connecticut
Street address 1	Non-U.S. State/Province
180 Glastonbury Blvd., Suite 400	
Street address 2	Zip/Postal code
	06033
City	
Glastonbury	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Maillie LLP

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1	Non-U.S. State/Province
500 N. Lewis Road	
Street address 2	Zip/Postal code
	19468
City	
Limerick	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Maner Costerisan PC

Entity Address

Country	State/Province
United States	Michigan
Street address 1	Non-U.S. State/Province
2425 E. Grand River Ave., Suite 1	
Street address 2	Zip/Postal code

	48912
City Lansing	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
MarksNelson Advisory, LLC

Entity Address

Country United States	State/Province Kansas
Street address 1 6800 W. 115th Street, Suite 3511	Non-U.S. State/Province
Street address 2	Zip/Postal code 66211
City Overland Park	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Mayer Rispler & Co., P.C.

Entity Address

Country United States	State/Province New York
Street address 1 18 Heyward Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 11249
City Brooklyn	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
MBE CPAs, LLP	
Entity Address	
Country United States	State/Province Wisconsin
Street address 1 E10890 Penny Lane	Non-U.S. State/Province
Street address 2	Zip/Postal code 53913
City Baraboo	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
McSoley McCoy & Co.	
Entity Address	
Country United States	State/Province Vermont
Street address 1 118 Tilley Drive, Suite 202	Non-U.S. State/Province
Street address 2	Zip/Postal code 05403
City South Burlington	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
MGO (Macias Gini & O'Connell LLP)	
Entity Address	
Country United States	State/Province California
Street address 1 2121 Avenue of the Stars	Non-U.S. State/Province
Street address 2	Zip/Postal code 90067
City Los Angeles	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Michael Rinaldi & Co. LLP	
Entity Address	
Country United States	State/Province District of Columbia
Street address 1 5028 Wisconsin Avenue NW Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 20016
City Washington	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
MillerMusmar CPAs	
Entity Address	
Country United States	State/Province Virginia

Street address 1	Non-U.S. State/Province
2100 Reston Parkway	
Street address 2	Zip/Postal code
	20191
City	
Reston	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Mitchell & Titus LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
80 Pine Street, 32nd Floor	
Street address 2	Zip/Postal code
	10005
City	
New York	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

MMB+CO

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
370 Woodcliff Drive, Suite 2A	
Street address 2	Zip/Postal code
	14450
City	
Fairport	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

MMNT, LLC

Entity Address

Country	State/Province
United States	Connecticut
Street address 1	Non-U.S. State/Province
160 Chapel Road, Suite 301	
Street address 2	Zip/Postal code
	06042
City	
Manchester	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Moody & O'Neal CPAs LLC

Entity Address

Country	State/Province
United States	South Carolina
Street address 1	Non-U.S. State/Province
654 Coleman Blvd., Ste. 200	
Street address 2	Zip/Postal code
	29464
City	
Mount Pleasant	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Moss, Krusick and Associates, LLC

Entity Address

Country	State/Province
United States	Florida
Street address 1 501 S. New York Avenue, Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 32789
City Winter Park	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Munninghoff, Lange & Co.

Entity Address

Country	State/Province
United States	Kentucky
Street address 1 231 Scott Blvd # 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 41011
City Covington	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Newburg & Company, LLP

Entity Address

Country	State/Province
United States	Massachusetts
Street address 1 95 Sawyer Road, Suite 120	Non-U.S. State/Province
Street address 2	Zip/Postal code 02453
City Waltham	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Nichols & Company, CPAs

Entity Address

Country	State/Province
United States	Ohio
Street address 1 507 Executive Campus Dr	Non-U.S. State/Province
Street address 2	Zip/Postal code 43082
City Westerville	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

NorthPoint Tax, Wealth & Business Advisory, LLP

Entity Address

Country	State/Province
United States	California
Street address 1 915 W Imperial Hwy Ste 120	Non-U.S. State/Province
Street address 2	Zip/Postal code

	92821
City Brea	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Novinger, Ball & Zivi, P.C.

Entity Address

Country United States	State/Province Tennessee
Street address 1 6322 Deane Hill Drive	Non-U.S. State/Province
Street address 2	Zip/Postal code 37919
City Knoxville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
OBFM Accountants, Inc.

Entity Address

Country United States	State/Province California
Street address 1 2000 Powell St., Suite 800	Non-U.S. State/Province
Street address 2	Zip/Postal code 94608
City Emeryville	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
PDR CPAs + Advisors, Inc.

Entity Address

Country	State/Province
United States	Florida
Street address 1 4023 Tampa Road, Suite 2000	Non-U.S. State/Province
Street address 2	Zip/Postal code 34677
City Oldsmar	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Pearce, Bevill, Leesburg, Moore P.C.

Entity Address

Country	State/Province
United States	Alabama
Street address 1 110 Office Park Drive, Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 35223
City Birmingham	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Perkins & Company, P.C.	
Entity Address	
Country United States	State/Province Oregon
Street address 1 1211 S.W. Fifth Avenue, Suite 1000	Non-U.S. State/Province
Street address 2	Zip/Postal code 97204
City Portland	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Pierre-Louis & Associates CPA PC	
Entity Address	
Country United States	State/Province New York
Street address 1 1900 Grand Ave.Suite 105	Non-U.S. State/Province
Street address 2	Zip/Postal code 11510
City Baldwin	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Pivot CPAs (The GriggsGroup, CPAs)	
Entity Address	
Country United States	State/Province Florida

Street address 1	Non-U.S. State/Province
238 Ponte Vedra Park Drive	
Street address 2	Zip/Postal code
	32082
City	
Ponte Vedra Beach	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

PopeWaller

Entity Address

Country	State/Province
United States	Arizona
Street address 1	Non-U.S. State/Province
8840 E Chaparral Rd, Suite 210	
Street address 2	Zip/Postal code
	85260
City	
Scottsdale	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Prajapati & Company CPAs LLP

Entity Address

Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
2050 Center Avenue Suite 600	
Street address 2	Zip/Postal code
	07024
City	
Fort Lee	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Purdy Powers & Company

Entity Address

Country	State/Province
United States	Maine
Street address 1	Non-U.S. State/Province
130 Middle Street	
Street address 2	Zip/Postal code
	04101
City	
Portland	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Purvis, Gray and Company, LLP

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
222 NE 1st Street	
Street address 2	Zip/Postal code
	32601
City	
Gainesville	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
RBMS, LLP

Entity Address

Country	State/Province
United States	Texas
Street address 1 9816 Slide Road, Suite 301	Non-U.S. State/Province
Street address 2	Zip/Postal code 79424
City Lubbock	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Rea

Entity Address

Country	State/Province
United States	Ohio
Street address 1 419 West High Avenue, PO Box 1020	Non-U.S. State/Province
Street address 2	Zip/Postal code 44663-5120
City New Philadelphia	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Reese Henry & Company, Inc.

Entity Address

Country	State/Province
United States	Colorado
Street address 1	Non-U.S. State/Province
400 E. Main St., Suite 2	
Street address 2	Zip/Postal code
	81611
City	
Aspen	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Richey May

Entity Address

Country	State/Province
United States	Colorado
Street address 1	Non-U.S. State/Province
9780 S Meridian Blvd. Suite 500	
Street address 2	Zip/Postal code
	80112
City	
Englewood	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Ripley Doorn & Company, PLLC

Entity Address

Country	State/Province
United States	Idaho
Street address 1	Non-U.S. State/Province
310 N. Broadmore Way	
Street address 2	Zip/Postal code

	83687
City Nampa	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Rodefer Moss & Co. PLLC

Entity Address

Country United States	State/Province Tennessee
Street address 1 608 Mabry Hood Road	Non-U.S. State/Province
Street address 2	Zip/Postal code 37932
City Knoxville	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Roth & Company LLP

Entity Address

Country United States	State/Province New York
Street address 1 1428 36th Street, Suite 200	Non-U.S. State/Province
Street address 2	Zip/Postal code 11218
City Brooklyn	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
RRBB Advisors LLC

Entity Address

Country	State/Province
United States	New Jersey
Street address 1 265 Davidson Ave. Suite 210	Non-U.S. State/Province
Street address 2	Zip/Postal code 08873
City Somerset	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Ryan and Wetmore, PC

Entity Address

Country	State/Province
United States	Maryland
Street address 1 3 Bethesda Metro Center, Suite 320	Non-U.S. State/Province
Street address 2	Zip/Postal code 20814
City Bethesda	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Sadowski & Company	
Entity Address	
Country	State/Province
United States	Georgia
Street address 1	Non-U.S. State/Province
349 Mall Blvd. Suite 200	
Street address 2	Zip/Postal code
	31406
City	
Savannah	
Provide a brief description of the relationship the Firm has with this entity	
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Saltmarsh, Cleaveland & Gund	
Entity Address	
Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
900 North 12th Avenue	
Street address 2	Zip/Postal code
	32501
City	
Pensacola	
Provide a brief description of the relationship the Firm has with this entity	
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Santora CPA Group, PA	
Entity Address	
Country	State/Province
United States	Delaware

Street address 1	Non-U.S. State/Province
220 Continental Drive, Suite 112	
Street address 2	Zip/Postal code
	19713
City	
Newark	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Sassetti LLC

Entity Address

Country	State/Province
United States	Illinois
Street address 1	Non-U.S. State/Province
2107 Swift Drive, Suite 210	
Street address 2	Zip/Postal code
	60523
City	
Oak Brook	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

SB & Company, LLC

Entity Address

Country	State/Province
United States	Maryland
Street address 1	Non-U.S. State/Province
10200 Grand Central Avenue Suite 250	
Street address 2	Zip/Postal code
	21117
City	
Owings Mills	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Scheffel Boyle

Entity Address

Country	State/Province
United States	Illinois
Street address 1	Non-U.S. State/Province
322 State Street	
Street address 2	Zip/Postal code
	62002
City	
Alton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Schlaupitz Madhavan

Entity Address

Country	State/Province
United States	Michigan
Street address 1	Non-U.S. State/Province
820 Kirts Blvd. Suite 100	
Street address 2	Zip/Postal code
	48084
City	
Troy	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Schreiber Advisors PC

Entity Address

Country	State/Province
United States	Michigan
Street address 1 6905 Telegraph Road	Non-U.S. State/Province
Street address 2	Zip/Postal code 48301
City Bloomfield Hills	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Scott and Company LLC

Entity Address

Country	State/Province
United States	South Carolina
Street address 1 1441 Main Street Suite 800	Non-U.S. State/Province
Street address 2	Zip/Postal code 29201
City Columbia	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
SD Mayer & Associates LLP

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
235 Montgomery Street 26th Floor	
Street address 2	Zip/Postal code
	94104
City	
San Francisco	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Seidel Schroeder

Entity Address

Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
2707 South Market Street	
Street address 2	Zip/Postal code
	77833
City	
Brenham	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

SFG Business Management

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
410 East 57th Street, Suite 1E	
Street address 2	Zip/Postal code

	10022-3793
City New York	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Sheehan & Company, CPA, PC

Entity Address

Country United States	State/Province New York
Street address 1 165 Orinoco Drive	Non-U.S. State/Province
Street address 2	Zip/Postal code 11718
City Brightwaters	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Silas Simmons, LLP

Entity Address

Country United States	State/Province Mississippi
Street address 1 209 North Commerce Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 39120
City Natchez	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Simon & Edward, LLP	
Entity Address	
Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
17506 Colima Road, Suite 101	
Street address 2	Zip/Postal code
	91748
City	
Rowland Heights	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
SKC & Co. CPAs, LLC	
Entity Address	
Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
1 Mars Court, Suite 1	
Street address 2	Zip/Postal code
	07005
City	
Boonton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
SKDO, P.C.	
Entity Address	
Country United States	State/Province Illinois
Street address 1 1605 N. Convent St.	Non-U.S. State/Province
Street address 2	Zip/Postal code 60914
City Bourbonnais	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Smith Leonard PLLC	
Entity Address	
Country United States	State/Province North Carolina
Street address 1 4035 Premier Drive, Suite 300	Non-U.S. State/Province
Street address 2	Zip/Postal code 27265
City High Point	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Smith, Dukes & Buckalew, LLP	
Entity Address	
Country United States	State/Province Alabama

Street address 1	Non-U.S. State/Province
3800 Airport Blvd., Suite 101	
Street address 2	Zip/Postal code
	36608
City	
Mobile	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Smolin, Lupin & Co., LLC

Entity Address

Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
10 Waterview Blvd	
Street address 2	Zip/Postal code
	07054
City	
Parsippany	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Soren McAdam LLP

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
2068 Orange Tree Lane, Suite 100	
Street address 2	Zip/Postal code
	92375-1210
City	
Redlands	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Sorren

Entity Address

Country	State/Province
United States	Idaho
Street address 1	Non-U.S. State/Province
1120 S. Rackham Way, Suite 100	
Street address 2	Zip/Postal code
	83642
City	
Meridian	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Spain, Price, Reader & Thompson, PC

Entity Address

Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
5300 Memorial Drive, Suite 940	
Street address 2	Zip/Postal code
	77007
City	
Houston	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Sproles Woodard LLP

Entity Address

Country	State/Province
United States	Texas
Street address 1 6 Desta Dr., Suite 5800	Non-U.S. State/Province
Street address 2	Zip/Postal code 79705
City Midland	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Sprowls & Company, PC

Entity Address

Country	State/Province
United States	Arizona
Street address 1 4015 W. Chandler Blvd. Suite 1	Non-U.S. State/Province
Street address 2	Zip/Postal code 85226
City Chandler	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
SSC Advisors, Inc.

Entity Address

Country	State/Province
United States	Kansas
Street address 1 5825 SW 29th Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 66614
City Topeka	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Stambaugh Ness, PC

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1 220 Saint Charles Way	Non-U.S. State/Province
Street address 2	Zip/Postal code 17402
City York	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Stewart & Company

Entity Address

Country	State/Province
United States	Virginia
Street address 1 2940 N Lynnhaven Rd	Non-U.S. State/Province
Street address 2	Zip/Postal code

	23452
City Virginia Beach	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Stopp & VanHoy CPAs and Business Advisors, LLC

Entity Address

Country United States	State/Province Missouri
Street address 1 2705 Dougherty Ferry Road; Ste. 103	Non-U.S. State/Province
Street address 2	Zip/Postal code 63122
City Saint Louis	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Stowe & Degon LLC

Entity Address

Country United States	State/Province Massachusetts
Street address 1 95A Turnpike Road	Non-U.S. State/Province
Street address 2	Zip/Postal code 01581
City Westborough	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
SuggsJohnson, LLC	
Entity Address	
Country	State/Province
United States	South Carolina
Street address 1	Non-U.S. State/Province
107 Edgebrook Drive	
Street address 2	Zip/Postal code
	29621
City	
Anderson	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Sutton Frost Cary LLP	
Entity Address	
Country	State/Province
United States	Texas
Street address 1	Non-U.S. State/Province
200 East Front Street, Ste 200	
Street address 2	Zip/Postal code
	76011
City	
Arlington	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
SVA Certified Public Accountants, S.C.	
Entity Address	
Country United States	State/Province Wisconsin
Street address 1 1221 John Q. Hammons Dr. Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 53717
City Madison	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Swindoll, Janzen, Hawk & Loyd, LLC - SJHL Accounting Firm	
Entity Address	
Country United States	State/Province Kansas
Street address 1 123 South Main, P.O. Box 1337	Non-U.S. State/Province
Street address 2	Zip/Postal code 67460-1337
City McPherson	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Taketa, Iwata, Hara & Associates, LLC	
Entity Address	
Country United States	State/Province Hawaii

Street address 1	Non-U.S. State/Province
101 Aupuni Street, Suite 139	
Street address 2	Zip/Postal code
	96720
City	
Hilo	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Templeton & Company, LLP

Entity Address

Country	State/Province
United States	Florida
Street address 1	Non-U.S. State/Province
222 Lakeview AvenueSuite 1200	
Street address 2	Zip/Postal code
	33401
City	
West Palm Beach	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

The Mercadien Group

Entity Address

Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
3625 Quakerbridge Road	
Street address 2	Zip/Postal code
	08619
City	
Hamilton	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

TPP | Certified Public Accountants, LLC

Entity Address

Country	State/Province
United States	Kansas
Street address 1	Non-U.S. State/Province
7300 College Boulevard, Suite 400 Lighton Plaza I	
Street address 2	Zip/Postal code
	66210
City	
Overland Park	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Trout CPA

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1	Non-U.S. State/Province
1705 Oregon Pike	
Street address 2	Zip/Postal code
	17601
City	
Lancaster	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Trove FS, LLC

Entity Address

Country	State/Province
United States	Connecticut
Street address 1 2777 Summer Street, 4th Floor Suite 401	Non-U.S. State/Province
Street address 2	Zip/Postal code 06905
City Stamford	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Turnbull, Hoover & Kahl, P.A.

Entity Address

Country	State/Province
United States	Maryland
Street address 1 217 Glenn St., Suite 200	Non-U.S. State/Province
Street address 2	Zip/Postal code 21502
City Cumberland	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Turner, Warren, Hwang & Conrad AC (TWHC)

Entity Address

Country	State/Province
United States	California
Street address 1	Non-U.S. State/Province
100 North First Street, Suite 202	
Street address 2	Zip/Postal code
	91502
City	
Burbank	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Urish Popeck & Co., LLC

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1	Non-U.S. State/Province
Gateway 4, 444 Liberty Avenue Suite 1400	
Street address 2	Zip/Postal code
	15222
City	
Pittsburgh	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Valdés, García, Marín & Martínez, LLP

Entity Address

Country	State/Province
United States	Puerto Rico
Street address 1	Non-U.S. State/Province
San Jose Tower 1250 Ponce de Leon Ave. Suite 808	
Street address 2	Zip/Postal code

	00907
City San Juan	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name Vrakas S.C.	
Entity Address	
Country United States	State/Province Wisconsin
Street address 1 445 S. Moorland Road, Suite 400	Non-U.S. State/Province
Street address 2	Zip/Postal code 53005
City Brookfield	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name VSH, PLLC	
Entity Address	
Country United States	State/Province Washington
Street address 1 2200 Rimland Drive, Suite 205	Non-U.S. State/Province
Street address 2	Zip/Postal code 98226
City Bellingham	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
VSINGH CPA LLC	
Entity Address	
Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
9518 Lee Highway, Unit C	
Street address 2	Zip/Postal code
	22301
City	
Fairfax	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Walker & Armstrong, LLP	
Entity Address	
Country	State/Province
United States	Arizona
Street address 1	Non-U.S. State/Province
1850 N. Central Ave. Suite 400	
Street address 2	Zip/Postal code
	85004
City	
Phoenix	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name	
Walter Shuffain Advisors Inc.	
Entity Address	
Country United States	State/Province Massachusetts
Street address 1 1 International Place, Suite 1010	Non-U.S. State/Province
Street address 2	Zip/Postal code 02110
City Boston	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
Walz Group P.C.	
Entity Address	
Country United States	State/Province Pennsylvania
Street address 1 2929 Lititz Pike	Non-U.S. State/Province
Street address 2	Zip/Postal code 17606
City Lititz	
Provide a brief description of the relationship the Firm has with this entity BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.	

Entity name	
WebsterRogers LLP	
Entity Address	
Country United States	State/Province South Carolina

Street address 1	Non-U.S. State/Province
1411 Second Loop Road	
Street address 2	Zip/Postal code
	29505
City	
Florence	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Wegmann Dazet, a Professional Corporation

Entity Address

Country	State/Province
United States	Louisiana
Street address 1	Non-U.S. State/Province
111 Veterans Blvd., Suite 1600	
Street address 2	Zip/Postal code
	70005
City	
Metairie	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Wei, Wei & Co., LLP

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
133-10 39th Avenue	
Street address 2	Zip/Postal code
	11354
City	
Flushing	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Weiss & Company LLP

Entity Address

Country	State/Province
United States	Illinois
Street address 1	Non-U.S. State/Province
2700 Patriot Blvd., Suite 400	
Street address 2	Zip/Postal code
	60026
City	
Glenview	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

WellsColeman (Wells, Coleman & Company, LLP)

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
5004 Monument Ave	
Street address 2	Zip/Postal code
	23230
City	
Richmond	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Wessel & Company

Entity Address

Country	State/Province
United States	Pennsylvania
Street address 1 215 Main Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 15901
City Johnstown	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Wilkin & Guttenplan, PC

Entity Address

Country	State/Province
United States	New Jersey
Street address 1 1200 Tices Lane	Non-U.S. State/Province
Street address 2	Zip/Postal code 08816
City East Brunswick	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
William Vaughan Company

Entity Address

Country	State/Province
United States	Ohio
Street address 1	Non-U.S. State/Province
145 Chesterfield Lane	
Street address 2	Zip/Postal code
	43537
City	
Maumee	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Wiss & Company, LLP

Entity Address

Country	State/Province
United States	New Jersey
Street address 1	Non-U.S. State/Province
100 Campus Drive Suite 400 West	
Street address 2	Zip/Postal code
	07932
City	
Florham Park	

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

BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name

Woodward & Associates, Inc.

Entity Address

Country	State/Province
United States	Illinois
Street address 1	Non-U.S. State/Province
1707 Clearwater Ave.	
Street address 2	Zip/Postal code

	61704
City Bloomington	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
WSR Certified Public Accountants, P.C.

Entity Address

Country United States	State/Province Michigan
Street address 1 167 Little Lake Dr. PO Box 2389	Non-U.S. State/Province
Street address 2	Zip/Postal code 48106-2389
City Ann Arbor	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

Entity name
Yeo & Yeo, P.C.

Entity Address

Country United States	State/Province Michigan
Street address 1 5300 Bay Road, Suite 100	Non-U.S. State/Province
Street address 2	Zip/Postal code 48604
City Saginaw	

Provide a brief description of the relationship the Firm has with this entity
BDO USA, P.C. has entered into an employee lease agreement with this firm in conjunction with the BDO Alliance USA program.

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*	9441	☐	☐
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)	3361	☐	☐
c. Total number of the Firm's personnel	14023	☐	☐

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*

Horne LLP

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):	Clinton Given name (first name)	Wilson Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/17/2026	
Business Title:	Chief Compliance Officer	
Capacity in which signed:	Partner ( ) Officer (●)	

Business mailing address	
Country United States	State/Province Texas
Street address 1 600 North Pearl Street	Non-U.S. State/Province
Street address 2 Suite 1700	Zip/Postal code 75201
City Dallas	
Business telephone number (incl. country and area codes) 1-214-259-1497	
Business facsimile number (incl. country and area codes) 1-214-953-0722	
Business e-mail address bwilson@bdo.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.