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

Eide Bailly LLP

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

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☐ Same as physical address
Country: United States	Country: United States
Street address 1: 4310 17th Avenue South	Street address 1: PO Box 2545
Street address 2:	Street address 2:
City: Fargo	City: Fargo
State/Province: North Dakota	State/Province: North Dakota
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 58103-2545	Zip/Postal code: 58103-2545

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

701-239-8500

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

701-239-8600

Website address of the Firm

www.eidebailly.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) Bluhm	Given name (first name) Brian
Business title Chief Risk Officer	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 US Bancorp Center, Suite 1300	Street address 1
Street address 2 800 Nicollet Mall	Street address 2
City Minneapolis	City
State/Province Minnesota	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 55402-7033	Zip/Postal code
Business telephone number (incl. country and area codes) 612-253-6590	
Business facsimile number (incl. country and area codes) 612-253-6600	
Business e-mail address bbluhm@eidebailly.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.	[ ] Yes [x] 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 [x] 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
1. *Audit services*	[ ]	[ ]
0		
2. *Other accounting services*	[ ]	[ ]
0		
3. *Tax services*	[ ]	[ ]
0		
4. *Non-audit services*	[ ]	[ ]
0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
Track Group, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1045942 ☐ Check here, if none

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

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

12/19/2025

1. *Issuer* name
Art's Way Manufacturing Co., Inc.

2. *Issuer* CIK (Central Index Key) number, if any
7623 ☐ Check here, if none

3. Date(s) of the *audit report*(s) (mm/dd/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
South Dakota Soybean Processors LLC

2. *Issuer* CIK (Central Index Key) number, if any
1163609 ☐ Check here, if none

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

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

3/30/2026

1. *Issuer* name
Barfresh Food Group, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1487197 ☐ Check here, if none

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

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

7/18/2025 12/5/2025

1. *Issuer* name
Nutrien, Ltd. - Nutrien 401(k) Retirement Plan

2. *Issuer* CIK (Central Index Key) number, if any
1725964 ☐ Check here, if none

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

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

6/23/2025

1. *Issuer* name
Nutrien, Ltd. - PCS 401(k) Retirement Plan

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

1725964 ☐ Check here, if none

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

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

6/23/2025

1. *Issuer* name

Nutrien, Ltd. - Nutrien Collectively Bargained 401(k) Retirement Plan

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

1725964 ☐ Check here, if none

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

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

6/23/2025

1. *Issuer* name

IDACORP, Inc. - Idaho Power Company Employee Savings Plan

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

1057877 ☐ Check here, if none

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

Tennant Company Retirement Savings Plan

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

97134 ☐ Check here, if none

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

AECOM - AECOM Retirement and Savings Plan

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

868857 ☐ Check here, if none

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

Plumas Bancorp - Plumas Bank 401(k) Profit Sharing Plan

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

1168455 ☐ Check here, if none

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

Plumas Bancorp

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

1168455 ☐ Check here, if none

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

Farmers & Merchants Bancorp

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

1085913 ☐ Check here, if none

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

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

3/13/2026

1. *Issuer* name

First Foundation, Inc.

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

1413837 ☐ Check here, if none

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

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

7/8/2025 3/16/2026

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

- ◉ 1-9 Exact Number: 3
- ○ 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

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

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

☐ Check here, if none

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

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

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

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

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

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

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

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

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

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

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

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

☐ Check here, if none

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

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

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

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

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

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

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

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

☐ 4.4.a.6

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

PART V - OFFICES AND AFFILIATIONS

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

ITEM 5.1 - FIRM'S OFFICES

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2355 E Camelback Road	Street address 1
Street address 2 Suite 900	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85016-9065	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5250 N Palm Avenue	Street address 1
Street address 2 Suite 424	Street address 2
City Fresno	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 93704-2234	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 19200 Von Karmen Avenue	Street address 1
Street address 2 Suite 850	Street address 2
City Irvine	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 92612-8522	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 25231 Paseo De Alicia	Street address 1
Street address 2 Suite 100	Street address 2
City Laguna Hills	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92653-4615	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3900 Kilroy Airport Way	Street address 1
Street address 2 Suite 213	Street address 2
City Long Beach	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90806-6817	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 4040 Campbell Avenue	Street address 1
Street address 2 Suite 200	Street address 2
City Menlo Park	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
94025-1053	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 901 Via Piemonte	Street address 1
Street address 2 Suite 450	Street address 2
City Ontario	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91764-8504	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 300 N Lake Avenue	Street address 1
Street address 2 Suite 930	Street address 2
City Pasadena	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91101-4106	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2150 River Plaza Drive	Street address 1
Street address 2 Suite 150	Street address 2
City Sacramento	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

95833-4131	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5675 Ruffin Road	Street address 1
Street address 2 Suite 300	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 92123-1362	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 323 N Pacific Coast Hwy 101	Street address 1
Street address 2	Street address 2
City Solana Beach	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92075-1130	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 21515 Hawthorne Blvd	Street address 1
Street address 2 Suite 1250	Street address 2
City Torrance	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90503-6583	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 17501 17th Street	Street address 1
Street address 2 Suite 100	Street address 2
City Tustin	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92780-7924	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3003 Oak Road	Street address 1
Street address 2 Sute 425	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 94597-4503	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 Warner Center Towers, Suite 1200	Street address 1
Street address 2 21700 Oxnard Street	Street address 2
City Woodland Hills	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91367-7578	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 101 13th Street	Street address 1
Street address 2 Suite 210	Street address 2
City Boulder	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80302-5387	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 7001 E Belleview Ave	Street address 1
Street address 2 Suite 700	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80237-2733	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 Harmony Corporate Center, Bldg B, Suite 290	Street address 1
Street address 2 2950 E Harmony Road	Street address 2
City Fort Collins	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80258-3429	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country United States	Country
Street address 1 422 White Avenue	Street address 1
Street address 2 Suite 322	Street address 2
City Grand Junction	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 81501-2555	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 606 Walnut Street	Street address 1
Street address 2 Suite 1900	Street address 2
City Des Moines	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 50309-3982	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1545 Associates Drive	Street address 1
Street address 2 Suite 101	Street address 2
City Dubuque	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 52002-2299	Zip/Postal code

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

United States	
Street address 1 877 W Main Street	Street address 1
Street address 2 Suite 800	Street address 2
City Boise	City
State/Province Idaho	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 83702-5858	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1505 Madrona Street N	Street address 1
Street address 2 Suite 800	Street address 2
City Twin Falls	City
State/Province Idaho	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 83301-8318	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 931 N Plum Grove Road	Street address 1
Street address 2	Street address 2
City Schaumburg	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60173-4853	Zip/Postal code

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

Street address 1	Street address 1
111 S 2nd Street	
Street address 2	Street address 2
Suite 300	
City	City
Mankato	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
56001-5803	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
US Bancorp Center, Suite 1300	
Street address 2	Street address 2
800 Nicollet Mall	
City	City
Minneapolis	
State/Province	State/Province
Minnesota	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
55402-7033	

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
401 N 31st Street	PO Box 7112
Street address 2	Street address 2
Suite 1120	
City	City
Billings	Billings
State/Province	State/Province
Montana	Montana
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
59103-7112	59103-7112

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

4585 Coleman Street	PO Box 1914
Street address 2 Suite 200	Street address 2
City Bismarck	City Bismarck
State/Province North Dakota	State/Province North Dakota
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 58502-1914	Zip/Postal code 58502-1914

Office physical address	Office mailing address ☐ Same as physical address
Country United States	Country United States
Street address 1 4310 17th Avenue S	Street address 1 PO Box 2545
Street address 2	Street address 2
City Fargo	City Fargo
State/Province North Dakota	State/Province North Dakota
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 58108-2545	Zip/Postal code 58108-2545

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 18081 Burt Street	Street address 1
Street address 2 Suite 200	Street address 2
City Omaha	City
State/Province Nebraska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 68022-4722	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 975 5th Street	Street address 1

Street address 2 Suite 1	Street address 2
City Elko	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 89801-3267	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Meridian Vista Dr	Street address 1
Street address 2 Suite 355	Street address 2
City Las Vegas	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 89135	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5441 Kietzke Lane	Street address 1
Street address 2 Suite 150	Street address 2
City Reno	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 89511-2094	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1540 W Market Street	Street address 1
Street address 2	Street address 2

City Akron	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44313-7114	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 25550 Chagrin Blvd	Street address 1
Street address 2 Suite 401	Street address 2
City Beachwood	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44122-4640	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5900 Mayfair Rd	Street address 1
Street address 2	Street address 2
City Canton	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44720-1549	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 3501 24th Ave NW	Street address 1
Street address 2 Suite 201	Street address 2

City	City
Norman	
State/Province	State/Province
Oklahoma	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
73069-6336	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
621 N Robinson Ave	
Street address 2	Street address 2
Suite 200	
City	City
Oklahoma CIty	
State/Province	State/Province
Oklahoma	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
73102-6232	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
810 S Cincinnati Ave	
Street address 2	Street address 2
Suite 600	
City	City
Tulsa	
State/Province	State/Province
Oklahoma	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
74119-1623	

Office physical address	Office mailing address ☐ Same as physical address
Country	Country
United States	United States
Street address 1	Street address 1
24 2nd Avenue SW	PO Box 430
Street address 2	Street address 2
City	City

Aberdeen	Aberdeen
State/Province South Dakota	State/Province South Dakota
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 57402-0430	Zip/Postal code 57402-0430

Office physical address	Office mailing address ☐ Same as physical address
Country United States	Country United States
Street address 1 345 N Reid Place	Street address 1 PO Box 5125
Street address 2 Suite 400	Street address 2
City Sioux Falls	City Sioux Falls
State/Province South Dakota	State/Province South Dakota
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 57117-5125	Zip/Postal code 57117-5125

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 400 Pine Street	Street address 1
Street address 2 Suite 600	Street address 2
City Abilene	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 79601-5190	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 316 N 1st Street	Street address 1
Street address 2	Street address 2
City Haskell	City

State/Province	State/Province
Texas	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
79521-5907	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
2901 N Ashton Blvd	
Street address 2	Street address 2
Suite 200	
City	City
Lehi	
State/Province	State/Province
Utah	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
84048-5496	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
5929 Fashion Point Dr	
Street address 2	Street address 2
Suite 300	
City	City
Ogden	
State/Province	State/Province
Utah	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
84403-4684	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
1061 S 800 E	
Street address 2	Street address 2
Suite 120	
City	City
Orem	
State/Province	State/Province

Utah	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84097-7228	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5 Triad Center	Street address 1
Street address 2 Suite 600	Street address 2
City Salt Lake City	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84180-1106	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 150 W Main Street	Street address 1
Street address 2 Suite 1200	Street address 2
City Norfolk	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 23510-1620	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 5th Ave S	Street address 1
Street address 2 Suite 202	Street address 2
City Edmonds	City
State/Province Washington	State/Province

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98020-3481	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 200 W Mercer Street	Street address 1
Street address 2 Suite E300	Street address 2
City Seattle	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98119	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 999 W Riverside Ave	Street address 1
Street address 2 Suite 101	Street address 2
City Spokane	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99201-1005	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 201/A Silver Metropolis	Street address 1
Street address 2 Western Express Hwy	Street address 2
City Goregaon East, Mumbai	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 400063	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
HLB International

Entity Address

Country United Kingdom	State/Province
Street address 1 123 Buckingham Palace Road	Non-U.S. State/Province
Street address 2	Zip/Postal code SW1W 9SH
City London	

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

The Firm is an independent member of HLB USA, Inc., which is itself a member of HLB International. The Firm uses the membership for association referrals of work on an international basis. No HLB member firms participated in any issuer engagements of the Firm during the reporting period.

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*	2650	☐	☐
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)	1169	☐	☐
c. Total number of the Firm's personnel	3486	☐	☐

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*

Wall, Einhorn & Chernitzer, P.C., Norfolk, VA

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):	Brian Given name (first name)	Bluhm Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/24/2026	
Business Title:	Chief Risk Officer	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address

Country United States	State/Province Minnesota
Street address 1 US Bancorp Center, Suite 1300	Non-U.S. State/Province
Street address 2 800 Nicollet Mall	Zip/Postal code 55402-7033
City Minneapolis	

Business telephone number (incl. country and area codes)

612-253-6590

Business facsimile number (incl. country and area codes)

612-253-6600

Business e-mail address

bbluhm@eidebailly.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.