



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

Deloitte & Touche 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

Country

United States

Street address 1

Street address 1

30 Rockefeller Plaza

Street address 2

Street address 2

City

City

New York

State/Province

State/Province

New York

Non-U.S. State/Province

Non-U.S. State/Province

Zip/Postal code

Zip/Postal code

10112

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

1 212 492 4000

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

1 212 489 1687

Website address of the Firm

www.deloitte.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) Branon	Given name (first name) Nicole
Business title National Director - Regulatory Reporting	
Physical business address Country United States	Business mailing address ☒ Same as physical address Country
Street address 1 127 Public Square	Street address 1
Street address 2 Suite 3300	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
Business telephone number (incl. country and area codes) 1 216 589 3756	
Business facsimile number (incl. country and area codes) 1 877 578 7795	
Business e-mail address nbranon@deloitte.com	

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)

4/1/2022

3/31/2023

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

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

1. <i>Audit services</i>	CA CR ☐ ☐	2. <i>Other accounting services</i>	CA CR ☐ ☐
11		1	
3. <i>Tax services</i>	CA CR ☐ ☐	4. <i>Non-audit services</i>	CA CR ☐ ☐
2		1	

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 <i>issuer audit</i> 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 <i>issuer audit</i> client fees as determined by reference to the fee amounts disclosed to the <i>Commission</i> by those clients for each client's fiscal year that ended during the reporting period (including, for clients who have not made the required <i>Commission</i> 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*.

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

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

1st FRANKLIN FINANCIAL CORP

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

38723

☐ Check here, if none

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



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

4/14/2022

1. *Issuer* name

1WS Credit Income Fund

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

1748680

☐ Check here, if none

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



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

12/29/2022

1. *Issuer* name

5-to-15 Year Laddered Municipal Bond Portfolio

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

1669035

☐ Check here, if none

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



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

3/22/2023

1. *Issuer* name

ABIOMED INC

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

815094

☐ Check here, if none

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



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

5/20/2022

1. *Issuer* name

Academy Sports & Outdoors, Inc.

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

1817358

☐ Check here, if none

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



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

3/16/2023

1. *Issuer* name

ACI WORLDWIDE, INC.

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

935036

☐ Check here, if none

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



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

3/1/2023

1. *Issuer* name

ADVANCE AUTO PARTS INC

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

1158449

☐ Check here, if none

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



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

2/28/2023

1. *Issuer* name

ADVANCED DRAINAGE SYSTEMS, INC.

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

1604028

☐ Check here, if none

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



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

5/19/2022

1. *Issuer* name

Advisers Investment Trust

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

1516523

☐ Check here, if none

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



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

11/21/2022

1. *Issuer* name

Advisors' Inner Circle Fund III

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

1593547

☐ Check here, if none

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



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

9/29/2022

11/23/2022

12/27/2022

1. *Issuer* name

AeroVironment Inc

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

1368622

☐ Check here, if none

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



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

6/28/2022

1. *Issuer name*

Aeva Technologies, Inc.

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

1789029

☐ Check here, if none

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



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

3/24/2023

1. *Issuer name*

AEye, Inc.

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

1818644

☐ Check here, if none

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



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

3/15/2023

1. *Issuer name*

Affirm Holdings, Inc.

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

1820953

☐ Check here, if none

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



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

8/29/2022

1. *Issuer name*

AgroFresh Solutions, Inc.

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

1592016

☐ Check here, if none

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



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

3/10/2023

1. *Issuer name*

AIR 401(k) Retirement Plan

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

1820877

☐ Check here, if none

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



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

6/27/2022

1. *Issuer name*

Air Products & Chemicals, Inc.

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

2969

☐ Check here, if none

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



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

issued *audit reports*.

11/22/2022

1. *Issuer* name

Air Products and Chemicals, Inc. Retirement Savings Plan

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

2969

☐ Check here, if none

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



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

6/22/2022

1. *Issuer* name

AIR T INC

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

353184

☐ Check here, if none

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



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

6/28/2022

1. *Issuer* name

Air Transport Services Group, Inc.

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

894081

☐ Check here, if none

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



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

3/1/2023

1. *Issuer* name

Akero Therapeutics, Inc.

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

1744659

☐ Check here, if none

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



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

3/17/2023

1. *Issuer* name

ALABAMA POWER CO

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

3153

☐ Check here, if none

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



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

2/15/2023

1. *Issuer* name

Albertsons Companies, Inc.

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

1646972

☐ Check here, if none

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

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

4/26/2022

1. *Issuer* name

AlerisLife Inc.

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

1159281

☐ Check here, if none

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

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

6/7/2022

1. *Issuer* name

Alexander & Baldwin, Inc.

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

1545654

☐ Check here, if none

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

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

3/1/2023

1. *Issuer* name

ALEXANDERS INC

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

3499

☐ Check here, if none

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

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

2/13/2023

1. *Issuer* name

Alger ETF Trust

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

1807486

☐ Check here, if none

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

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

2/24/2023

1. *Issuer* name

ALGER FUNDS

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

3521

☐ Check here, if none

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

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

12/23/2022

1. *Issuer* name

ALGER FUNDS II

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

92751

☐ Check here, if none

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



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

12/23/2022

1. *Issuer* name

ALGER GLOBAL FOCUS FUND

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

1219064

☐ Check here, if none

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



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

12/23/2022

1. *Issuer* name

ALGER INSTITUTIONAL FUNDS

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

911415

☐ Check here, if none

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



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

12/23/2022

1. *Issuer* name

ALGER PORTFOLIOS

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

832566

☐ Check here, if none

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



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

2/24/2023

1. *Issuer* name

Alignment Healthcare, Inc.

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

1832466

☐ Check here, if none

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



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

2/28/2023

1. *Issuer* name

Allbirds, Inc.

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

1653909

☐ Check here, if none

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



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

3/10/2023

1. Issuer name

ALLIANT ENERGY CORP

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

352541

☐ Check here, if none

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



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

2/24/2023

1. Issuer name

Alliant Energy Corporation 401(k) Savings Plan

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

352541

☐ Check here, if none

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



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

6/16/2022

1. Issuer name

ALLIED MOTION TECHNOLOGIES INC

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

46129

☐ Check here, if none

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



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

3/7/2023

1. Issuer name

ALLMERICA SELECT SEPARATE ACCOUNT II OF FIRST ALLMERICA FINANCIAL LIFE INSURANCE CO

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

945906

☐ Check here, if none

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



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

4/8/2022

1. Issuer name

ALLMERICA SELECT SEPARATE ACCOUNT OF FIRST ALLMERICA FINANCIAL LIFE INSURANCE CO

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

914285

☐ Check here, if none

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



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

4/8/2022

1. Issuer name

Allovir, Inc.

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

1754068

☐ Check here, if none

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



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

issued *audit reports*.

2/15/2023

1. *Issuer name*

Allstate 401(k) Savings Plan

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

899051

☐ Check here, if none

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



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

6/27/2022

1. *Issuer name*

ALLSTATE CORP

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

899051

☐ Check here, if none

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



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

2/16/2023

1. *Issuer name*

ALLSTATE LIFE OF NEW YORK SEPARATE ACCOUNT A

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

948255

☐ Check here, if none

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



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

7/27/2022

1. *Issuer name*

Allstate Life of New York Variable Life Separate Account A

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

1034438

☐ Check here, if none

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



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

4/25/2022

1. *Issuer name*

Ally Financial Inc.

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

40729

☐ Check here, if none

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



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

2/24/2023

1. *Issuer name*

Ally Financial Inc. Employee Stock Purchase Plan

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

40729

☐ Check here, if none

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

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

3/27/2023

1. *Issuer* name

Alpha Core Strategies Fund

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

1301483

☐ Check here, if none

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

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

5/23/2022

1. *Issuer* name

Alphatec Holdings, Inc.

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

1350653

☐ Check here, if none

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

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

2/28/2023

1. *Issuer* name

ALPS ETF Trust

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

1414040

☐ Check here, if none

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

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

3/29/2023

1. *Issuer* name

ALPS Variable Investment Trust

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

1382990

☐ Check here, if none

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

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

3/28/2023

1. *Issuer* name

ALTA EQUIPMENT GROUP INC.

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

1759824

☐ Check here, if none

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

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

3/9/2023

1. *Issuer* name

Alteryx, Inc.

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

1689923

☐ Check here, if none

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



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

2/9/2023

1. *Issuer* name

Altra Industrial Motion Corp.

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

1374535

☐ Check here, if none

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



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

3/1/2023

1. *Issuer* name

Altus Power, Inc.

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

1828723

☐ Check here, if none

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



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

3/30/2023

1. *Issuer* name

Ambrx Biopharma Inc.

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

1836056

☐ Check here, if none

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



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

4/26/2022

3/30/2023

1. *Issuer* name

AMCAP FUND

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

4405

☐ Check here, if none

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



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

4/11/2022

1. *Issuer* name

Amended and Restated Crane Co. Savings and Investment Plan

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

25445

☐ Check here, if none

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



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

6/16/2022

1. Issuer name

AMERICAN AXLE & MANUFACTURING HOLDINGS INC

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

1062231

☐ Check here, if none

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



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

2/17/2023

1. Issuer name

AMERICAN BALANCED FUND

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

4568

☐ Check here, if none

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



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

2/9/2023

1. Issuer name

AMERICAN CENTURY ASSET ALLOCATION PORTFOLIOS, INC.

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

1293210

☐ Check here, if none

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



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

9/15/2022

1. Issuer name

AMERICAN CENTURY CALIFORNIA TAX FREE & MUNICIPAL FUNDS

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

717316

☐ Check here, if none

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



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

10/17/2022

1. Issuer name

AMERICAN CENTURY CAPITAL PORTFOLIOS INC

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

908186

☐ Check here, if none

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



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

5/16/2022

12/16/2022

1. Issuer name

AMERICAN CENTURY ETF TRUST

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

1710607

☐ Check here, if none

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



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

issued *audit reports*.

10/17/2022

1. *Issuer name*

AMERICAN CENTURY GOVERNMENT INCOME TRUST

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

773674

☐ Check here, if none

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



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

5/16/2022

1. *Issuer name*

AMERICAN CENTURY GROWTH FUNDS, INC.

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

1353176

☐ Check here, if none

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



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

9/15/2022

1. *Issuer name*

AMERICAN CENTURY INTERNATIONAL BOND FUNDS

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

880268

☐ Check here, if none

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



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

12/20/2022

1. *Issuer name*

AMERICAN CENTURY INVESTMENT TRUST

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

908406

☐ Check here, if none

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



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

5/16/2022

1. *Issuer name*

AMERICAN CENTURY MUNICIPAL TRUST

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

746458

☐ Check here, if none

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



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

7/21/2022

1. *Issuer name*

AMERICAN CENTURY MUTUAL FUNDS, INC.

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

100334

☐ Check here, if none

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

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

12/16/2022

1. *Issuer name*

AMERICAN CENTURY QUANTITATIVE EQUITY FUNDS, INC.

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

827060

☐ Check here, if none

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

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

8/16/2022

1. *Issuer name*

AMERICAN CENTURY STRATEGIC ASSET ALLOCATIONS INC

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

924211

☐ Check here, if none

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

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

9/15/2022

1. *Issuer name*

AMERICAN CENTURY TARGET MATURITIES TRUST

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

757928

☐ Check here, if none

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

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

11/15/2022

1. *Issuer name*

AMERICAN CENTURY VARIABLE PORTFOLIOS II INC

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

1124155

☐ Check here, if none

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

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

2/10/2023

1. *Issuer name*

AMERICAN CENTURY VARIABLE PORTFOLIOS INC

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

814680

☐ Check here, if none

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

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

2/10/2023

1. *Issuer name*

AMERICAN CENTURY WORLD MUTUAL FUNDS INC

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

872825

☐ Check here, if none

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



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

1/17/2023

1. *Issuer* name

AMERICAN FIDELITY SEPARATE ACCOUNT A

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

5007

☐ Check here, if none

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



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

2/27/2023

1. *Issuer* name

AMERICAN FIDELITY SEPARATE ACCOUNT B

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

1029446

☐ Check here, if none

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



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

2/27/2023

1. *Issuer* name

AMERICAN FIDELITY SEPARATE ACCOUNT C

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

1220781

☐ Check here, if none

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



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

2/27/2023

1. *Issuer* name

AMERICAN FUNDS COLLEGE TARGET DATE SERIES

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

1547011

☐ Check here, if none

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



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

12/9/2022

1. *Issuer* name

AMERICAN FUNDS DEVELOPING WORLD GROWTH & INCOME FUND

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

1584433

☐ Check here, if none

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



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

1/9/2023

1. Issuer name

American Funds Emerging Markets Bond Fund

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

1660935

☐ Check here, if none

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



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

2/10/2023

1. Issuer name

AMERICAN FUNDS FUNDAMENTAL INVESTORS

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

39473

☐ Check here, if none

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



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

2/9/2023

1. Issuer name

AMERICAN FUNDS GLOBAL BALANCED FUND

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

1505612

☐ Check here, if none

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



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

12/8/2022

1. Issuer name

AMERICAN FUNDS INCOME SERIES

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

770161

☐ Check here, if none

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



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

10/10/2022

1. Issuer name

American Funds Multi-Sector Income Fund

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

1761673

☐ Check here, if none

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



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

2/13/2023

1. Issuer name

AMERICAN FUNDS PORTFOLIO SERIES

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

1537151

☐ Check here, if none

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



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

issued *audit reports*.

12/8/2022

1. *Issuer name*

American Funds Retirement Income Portfolio Series

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

1640102

☐ Check here, if none

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



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

12/9/2022

1. *Issuer name*

AMERICAN FUNDS STRATEGIC BOND FUND

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

1655146

☐ Check here, if none

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



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

2/9/2023

1. *Issuer name*

American Funds Target Date Retirement Series

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

1380175

☐ Check here, if none

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



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

12/8/2022

1. *Issuer name*

American Healthcare REIT, Inc.

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

1632970

☐ Check here, if none

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



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

3/17/2023

1. *Issuer name*

AMERICAN HIGH INCOME TRUST

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

823620

☐ Check here, if none

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



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

11/8/2022

1. *Issuer name*

AMERICAN MATURITY LIFE INSURANCE CO SEPARATE ACCOUNT AMLVA

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

1020807

☐ Check here, if none

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

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

4/8/2022

1. *Issuer* name

AMERICAN MUTUAL FUND

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

5506

☐ Check here, if none

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

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

12/8/2022

1. *Issuer* name

AMERICAN NATIONAL VARIABLE ANNUITY SEPARATE ACCOUNT

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

899732

☐ Check here, if none

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

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

4/15/2022

1. *Issuer* name

AMERICAN NATIONAL VARIABLE LIFE SEPARATE ACCOUNT

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

867289

☐ Check here, if none

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

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

4/15/2022

1. *Issuer* name

American Outdoor Brands, Inc.

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

1808997

☐ Check here, if none

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

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

7/14/2022

1. *Issuer* name

AMERICAN PUBLIC EDUCATION INC

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

1201792

☐ Check here, if none

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

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

3/14/2023

1. *Issuer* name

AMERICAN TOWER CORP /MA/

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

1053507

☐ Check here, if none

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



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

2/23/2023

1. *Issuer* name

AMERITAS LIFE INSURANCE CORP SEPARATE ACCOUNT LLVA

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

1016274

☐ Check here, if none

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



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

3/10/2023

1. *Issuer* name

AMERITAS LIFE INSURANCE CORP SEPARATE ACCOUNT LLVL

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

933094

☐ Check here, if none

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



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

3/10/2023

b. If the Firm identified any *issuers* 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
☐ 10-25
☐ 26-50
☐ 51-100
☐ 101-200
☒ More than 200

Exact Number:

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 -

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

ACERVUS SECURITIES, INC.

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

298058

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

1751877

☐ Check here, if none

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

3/24/2023

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

ADP BROKER-DEALER, INC.

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

37693

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

934684

☐ Check here, if none

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

8/23/2022

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

ADVISORS ASSET MANAGEMENT, INC.

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

46727

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

1076557

☐ Check here, if none

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

3/31/2023

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

ALLSTATE FINANCIAL SERVICES, LLC

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

18272

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

797152

☐ Check here, if none

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

2/28/2023

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

ALLY INVEST SECURITIES LLC

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

136131

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

1330763

☐ Check here, if none

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

2/28/2023

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

AMERICAN FIDELITY SECURITIES, INC.

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

11852

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
5006 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/13/2023

1. *Broker's or Dealer's* name
AMERICAN FUNDS DISTRIBUTORS, INC.

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
6247

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
200022 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
8/24/2022

1. *Broker's or Dealer's* name
AMERITAS INVESTMENT COMPANY, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
14869

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
740629 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/27/2023

1. *Broker's or Dealer's* name
APOLLO GLOBAL SECURITIES, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
153502

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1487801 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/28/2023

1. *Broker's or Dealer's* name
ARBUTUS SECURITIES, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
296912

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1751878 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/23/2023

1. *Broker's or Dealer's* name
ARIEL DISTRIBUTORS, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
38333

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
944360 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/24/2023

1. *Broker's or Dealer's* name
ATHENE SECURITIES, LLC

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

36867

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

927677

☐ Check here, if none

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

2/28/2023

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

AXIO FINANCIAL LLC

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

118219

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

1146254

☐ Check here, if none

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

2/28/2023

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

BDT & MSD PARTNERS, LLC

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

150459

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

1464022

☐ Check here, if none

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

2/17/2023

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

BENJAMIN F. EDWARDS & COMPANY, INC.

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

146936

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

1445065

☐ Check here, if none

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

2/27/2023

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

BERENBERG CAPITAL MARKETS LLC

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

156757

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

1514067

☐ Check here, if none

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

3/14/2023

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

BESSEMER INVESTOR SERVICES, INC.

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

17442

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

784089

☐ Check here, if none

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

2/21/2023

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

BLACKROCK EXECUTION SERVICES

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

39438

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

1002197

☐ Check here, if none

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

2/24/2023

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

BLACKROCK INVESTMENTS, LLC

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

38642

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

948037

☐ Check here, if none

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

2/24/2023

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

BLACKSTONE SECURITIES PARTNERS L.P.

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

17917

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

792326

☐ Check here, if none

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

2/24/2023

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

BROADRIDGE BUSINESS PROCESS OUTSOURCING, LLC

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

114212

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

1144869

☐ Check here, if none

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

8/11/2022

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

BROOKFIELD OAKTREE WEALTH SOLUTIONS LLC

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

313390

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

1861548

☐ Check here, if none

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

2/28/2023

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

BROOKFIELD PRIVATE ADVISORS LLC

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

151423

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

1470736

☐ Check here, if none

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

3/2/2023

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

BUCKLER SECURITIES LLC

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

284576

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

1679011

☐ Check here, if none

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

2/22/2023

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

CALAMOS FINANCIAL SERVICES LLC

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

19850

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

813642

☐ Check here, if none

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

2/24/2023

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

CCO CAPITAL, LLC

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

31147

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

895172

☐ Check here, if none

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

2/28/2023

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

CETERA ADVISOR NETWORKS LLC

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

13572

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

718856

☐ Check here, if none

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

2/24/2023

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

CETERA ADVISORS LLC

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

10299

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

356437

☐ Check here, if none

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

2/23/2023

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

CETERA FINANCIAL SPECIALISTS LLC

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

10358

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

700380 ☐ Check here, if none

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

2/23/2023

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

CETERA INVESTMENT SERVICES LLC

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

15340

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

745401

☐ Check here, if none

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

2/24/2023

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

CHARLES SCHWAB & CO., INC.

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

5393

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

87634

☐ Check here, if none

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

2/27/2023

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

CICC US SECURITIES, INC.

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

143221

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

1388695

☐ Check here, if none

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

4/26/2022

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

CITCO SECURITIES INC.

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

153974

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

1492087

☐ Check here, if none

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

2/24/2023

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

CITIZENS CAPITAL MARKETS, INC.

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

277073

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

1647978

☐ Check here, if none

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

2/24/2023

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

CITIZENS SECURITIES, INC.

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

39550

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

1002603

☐ Check here, if none

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

2/24/2023

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

COHEN & STEERS SECURITIES, LLC

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

29258

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

879100

☐ Check here, if none

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

2/22/2023

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

CP INVESTMENTS, LLC

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

24029

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

846350

☐ Check here, if none

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

2/24/2023

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

CRB SECURITIES, LLC

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

283134

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

1668087

☐ Check here, if none

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

3/6/2023

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

CROWDSTREET CAPITAL LLC

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

312762

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

1862251

☐ Check here, if none

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

3/1/2023

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

DEALERWEB INC.

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

19662

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

817462

☐ Check here, if none

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

3/1/2023

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

E*TRADE SECURITIES LLC

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

29106

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

879018

☐ Check here, if none

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

2/24/2023

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

EATON VANCE DISTRIBUTORS, INC.

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

37731

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

935544

☐ Check here, if none

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

2/24/2023

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

EMPOWER FINANCIAL SERVICES, INC.

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

13109

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

765936

☐ Check here, if none

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

2/27/2023

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

EVERCORE GROUP L.L.C.

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

42405

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

1028772

☐ Check here, if none

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

2/24/2023

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

EVERLAKE DISTRIBUTORS, LLC

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

100460

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

1094466

☐ Check here, if none

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

2/28/2023

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

FIFTH THIRD SECURITIES, INC.

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

628

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

73956

☐ Check here, if none

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

2/24/2023

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

FIRST NATIONAL CAPITAL MARKETS, INC.

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

115920

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

1146119

☐ Check here, if none

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

2/17/2023

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

FIRST TRUST PORTFOLIOS L.P.

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

28519

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

875626

☐ Check here, if none

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

2/22/2023

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

FORTRESS CAPITAL FORMATION LLC

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

152385

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

1477338

☐ Check here, if none

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

2/22/2023

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

FREEDOM INVESTMENTS, INC.

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

37674

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

934682

☐ Check here, if none

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

2/27/2023

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

FSC SECURITIES CORPORATION

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

7461

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

215914

☐ Check here, if none

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

2/23/2023

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

G.DISTRIBUTORS, LLC

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

155071

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

1500767

☐ Check here, if none

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

2/24/2023

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

GEMINI GALACTIC MARKETS, LLC

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

304761

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

1781520

☐ Check here, if none

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

3/24/2023

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

GLOBAL ATLANTIC DISTRIBUTORS, LLC

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

8326

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

317974

☐ Check here, if none

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

11/28/2022

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

GRIFFIN CAPITAL SECURITIES, LLC

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

37739

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

934690

☐ Check here, if none

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

3/13/2023

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

H2C SECURITIES INC.

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

7169

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

50825

☐ Check here, if none

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

2/24/2023

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

HARTFORD FUNDS DISTRIBUTORS, LLC

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

45995

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

1071060

☐ Check here, if none

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

3/2/2023

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

HEITMAN SECURITIES LLC

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

13620

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
717551 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/24/2023

1. *Broker's or Dealer's* name
HIGHTOWER SECURITIES, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
116681

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1146169 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/27/2023

1. *Broker's or Dealer's* name
HINES SECURITIES, INC.

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
128145

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1258796 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
3/27/2023

1. *Broker's or Dealer's* name
IBKR SECURITIES SERVICES LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
33319

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
709480 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/24/2023

1. *Broker's or Dealer's* name
ICAPITAL SECURITIES, LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
171061

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1603904 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/28/2023

1. *Broker's or Dealer's* name
IEX SERVICES LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
167872

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1576413 ☐ Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
2/28/2023

1. *Broker's or Dealer's* name
INDUSTRIAL AND COMMERCIAL BANK OF CHINA FINANCIAL SERVICES LLC

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

131487

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

1289018

☐ Check here, if none

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

3/1/2023

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

INTERACTIVE BROKERS CORP.

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

117942

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

1146225

☐ Check here, if none

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

2/24/2023

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

INTERACTIVE BROKERS LLC

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

36418

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

922792

☐ Check here, if none

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

2/24/2023

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

INTREPID INVESTMENT BANKERS LLC

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

154801

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

1498307

☐ Check here, if none

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

2/10/2023

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

JEFFERIES LLC

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

2347

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

200403

☐ Check here, if none

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

1/28/2022

11/29/2022

1/27/2023

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

JLA SECURITIES, LLC

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

312309

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

1852787

☐ Check here, if none

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

3/21/2023

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

JMP SECURITIES LLC

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

22208

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

831726

☐ Check here, if none

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

3/30/2023

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

KKR CAPITAL MARKETS LLC

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

143571

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

1393338

☐ Check here, if none

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

2/24/2023

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

LADENBURG THALMANN & CO. INC.

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

505

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

57210

☐ Check here, if none

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

2/27/2023

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

LAZARD ASSET MANAGEMENT SECURITIES LLC

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

129119

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

1266878

☐ Check here, if none

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

2/24/2023

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

LAZARD FRERES & CO. LLC

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

2528

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

58124

☐ Check here, if none

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

2/23/2023

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

LAZARD MIDDLE MARKET LLC

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

146092

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

1421692

☐ Check here, if none

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

2/24/2023

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

Lincoln International LLC

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

42045

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

1024459

☐ Check here, if none

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

2/27/2023

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

LIONTREE ADVISORS LLC

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

164399

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

1550366

☐ Check here, if none

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

3/1/2023

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

LIQUIDNET, INC.

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

103987

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

1110644

☐ Check here, if none

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

2/24/2023

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

LLOYDS SECURITIES INC.

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

154515

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

1496217

☐ Check here, if none

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

3/1/2023

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

LPL FINANCIAL LLC

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

6413

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

80386

☐ Check here, if none

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

2/23/2023

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

M1 FINANCE LLC

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

281242

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

1650711 ☐ Check here, if none

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

3/14/2023

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

MAN INVESTMENTS INC.

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

15770

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

752691

☐ Check here, if none

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

3/14/2023

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

MCS CAPITAL MARKETS LLC

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

151337

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

1470281

☐ Check here, if none

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

2/24/2023

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

MESIROW FINANCIAL, INC.

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

2764

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

712807

☐ Check here, if none

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

5/26/2022

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

METLIFE INVESTMENTS SECURITIES, LLC

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

285684

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

1687604

☐ Check here, if none

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

2/24/2023

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

METLIFE INVESTORS DISTRIBUTION COMPANY

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

107622

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

1130412

☐ Check here, if none

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

2/28/2023

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

MFS FUND DISTRIBUTORS, INC.

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

31052

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

894136

☐ Check here, if none

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

2/27/2023

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

MMA SECURITIES LLC

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

44254

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

1049767

☐ Check here, if none

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

2/21/2023

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

MMC SECURITIES LLC

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

103846

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

1105818

☐ Check here, if none

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

2/21/2023

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

MOELIS & COMPANY LLC

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

145115

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

1411263

☐ Check here, if none

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

2/23/2023

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

MORGAN STANLEY & CO. LLC

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

8209

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

68136

☐ Check here, if none

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

2/24/2023

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

MORGAN STANLEY DISTRIBUTION, INC.

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

30344

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

886116

☐ Check here, if none

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

2/27/2023

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

MORGAN STANLEY SMITH BARNEY LLC

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

149777

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

1457496

☐ Check here, if none

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

2/24/2023

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

MUFG SECURITIES AMERICAS INC.

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

19685

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

867626

☐ Check here, if none

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

2/24/2023

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

MUTUAL OF OMAHA INVESTOR SERVICES, INC.

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

611

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

923458

☐ Check here, if none

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

2/27/2023

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

NATIXIS SECURITIES AMERICAS LLC

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

1101

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

7470

☐ Check here, if none

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

7/29/2022

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

NEWPORT GROUP SECURITIES, INC.

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

29722

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

883459

☐ Check here, if none

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

4/13/2022

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

OPPENHEIMER & CO. INC.

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

249

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

103623

☐ Check here, if none

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

2/28/2023

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

OTC LINK LLC

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

153944

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

1491895

☐ Check here, if none

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

3/6/2023

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

PACIFIC SELECT DISTRIBUTORS, LLC

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

4452

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

75473

☐ Check here, if none

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

2/27/2023

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

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 1 420 North 20th Street	Street address 1
Street address 2 Suite 2400	Street address 2
City Birmingham	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 35203	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 3414 Governors Drive SW	Street address 1
Street address 2 Suite 220	Street address 2
City Huntsville	City
State/Province Alabama	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 35805	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 310 East Rivulon Boulevard	Street address 1
Street address 2	Street address 2
City Gilbert	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 85297	Zip/Postal code
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 100 S. Mill Avenue	Street address 1
Street address 2 Suite 1800	Street address 2
City Tempe	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85281	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 695 Town Center Drive	Street address 1
Street address 2 Suite 1000	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 5250 North Palm Avenue	Street address 1
Street address 2 Suite 300	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	Zip/Postal code
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 555 West Fifth Street	Street address 1
Street address 2 Suite 2700	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90013	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1600 Rosecrans Boulevard	Street address 1
Street address 2 Suite 200	Street address 2
City Manhattan Beach	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90266	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 6200 Stoneridge Mall Road	Street address 1
Street address 2 Suite 410	Street address 2
City Pleasanton	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

94588	
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 980 9th Street	Street address 1
Street address 2 Suite 1800	Street address 2
City Sacramento	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95814	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 12830 El Camino Real	Street address 1
Street address 2 Suite 600	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 1 555 Mission Street	Street address 1
Street address 2 Suite 1400	Street address 2
City San Francisco	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94105	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 225 West Santa Clara Street	Street address 1
Street address 2 Suite 600	Street address 2
City San Jose	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95113	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 90 S. Cascade Avenue	Street address 1
Street address 2 Suite 800	Street address 2
City Colorado Springs	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80903	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1601 Wewatta Street	Street address 1
Street address 2 Suite 400	Street address 2
City Denver	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80202	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 185 Asylum Street	Street address 1
Street address 2 33rd Floor	Street address 2
City Hartford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06103	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 695 East Main Street	Street address 1
Street address 2 6th Floor	Street address 2
City Stamford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06902	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1299 Pennsylvania Avenue NW	Street address 1
Street address 2 10th Floor	Street address 2
City Washington	City
State/Province District of Columbia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20004	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
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Country United States	Country
Street address 1 1800 North Military Trail	Street address 1
Street address 2 Suite 200	Street address 2
City Boca Raton	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33431	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 50 North Laura Street	Street address 1
Street address 2 Suite 3400	Street address 2
City Jacksonville	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32202	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 901 International Parkway	Street address 1
Street address 2 Suite 100	Street address 2
City Lake Mary	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32746	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country	Country

United States	
Street address 1 600 Brickell Avenue	Street address 1
Street address 2 Suite 3700	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33131	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 215 South Monroe Street	Street address 1
Street address 2 Suite 100	Street address 2
City Tallahassee	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 32301	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 201 North Franklin Street	Street address 1
Street address 2 Suite 3600	Street address 2
City Tampa	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33602	Zip/Postal code

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

Street address 1 191 Peachtree Street NE	Street address 1
Street address 2 Suite 2000	Street address 2
City Atlanta	City
State/Province Georgia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 30303	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 999 Bishop Street	Street address 1
Street address 2 Suite 2700	Street address 2
City Honolulu	City
State/Province Hawaii	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 96813	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 800 West Main Street	Street address 1
Street address 2 Suite 1400	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	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. Wacker Drive	
Street address 2 Suite 1800	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

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 111 Monument Circle	Street address 1
Street address 2 Suite 4200	Street address 2
City Indianapolis	City
State/Province Indiana	State/Province
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 4550 E. 53rd Street	Street address 1
Street address 2 Suite 110	Street address 2
City Davenport	City
State/Province Iowa	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 52807	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 699 Walnut Street	Street address 1

Street address 2 Suite 1800	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	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1960 N. Innovation Blvd.	Street address 1
Street address 2	Street address 2
City Wichita	City
State/Province Kansas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 67208	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 220 West Main Street	Street address 1
Street address 2 Suite 2100	Street address 2
City Louisville	City
State/Province Kentucky	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 40202	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 701 Poydras Street	Street address 1
Street address 2	Street address 2

Suite 4200	
City New Orleans	City
State/Province Louisiana	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 70139	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 500 E. Pratt Street	Street address 1
Street address 2 Suite 500	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 United States	Country
Street address 1 200 Berkeley Street	Street address 1
Street address 2 10th Floor	Street address 2
City Boston	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02116	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1001 Woodward Avenue	Street address 1
Street address 2 Suite 700	Street address 2

City Detroit	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48226	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 37 Ottawa Avenue NW	Street address 1
Street address 2 Suite 600	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 3320 Ridgcrest Drive	Street address 1
Street address 2 Suite 400	Street address 2
City Midland	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48642	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 50 Sixth Street South	Street address 1
Street address 2 Suite 2800	Street address 2
City	City

Minneapolis	
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 1100 Walnut Street	Street address 1
Street address 2 Suite 3300	Street address 2
City Kansas City	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 64106	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 100 South 4th Street	Street address 1
Street address 2 Suite 300	Street address 2
City St. Louis	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63102	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1100 Capital Avenue	Street address 1
Street address 2 Suite 300	Street address 2
City Omaha	City

State/Province Nebraska	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 68102	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 3883 Howard Hughes Parkway	Street address 1
Street address 2 Suite 400	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 89169	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 200 S. Virginia Street	Street address 1
Street address 2	Street address 2
City Reno	City
State/Province Nevada	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 89501	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 3 Second Street, Harborside Plaza 10	Street address 1
Street address 2 Suite 400	Street address 2
City Jersey City	City
State/Province	State/Province

New Jersey	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07311	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 110 Morris Street	Street address 1
Street address 2 P.O. Box 1810	Street address 2
City Morristown	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07960	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 500 College Road East	Street address 1
Street address 2	Street address 2
City Princeton	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08540	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 Two Jericho Plaza	Street address 1
Street address 2 3rd Floor	Street address 2
City Jericho	City
State/Province New York	State/Province

Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11753	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 30 Rockefeller Plaza	Street address 1
Street address 2 41st 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 10112	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 330 Hudson Street	Street address 1
Street address 2 9th 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 10013	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 910 Bausch & Lomb Place	Street address 1
Street address 2	Street address 2
City Rochester	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 14604	Zip/Postal code
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 6500 Sheridan Drive	Street address 1
Street address 2 Suite 216	Street address 2
City Williamsville	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 14221	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 650 South Tryon Street	Street address 1
Street address 2 Suite 1800	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 1 150 Fayetteville Street Mall	Street address 1
Street address 2 Suite 1000	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
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 50 W. Fifth Street	Street address 1
Street address 2 Suite 200	Street address 2
City Cincinnati	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 45202	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 127 Public Square, 2600 Key Center	Street address 1
Street address 2 Suite 3300	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 1 330 Rush Alley	Street address 1
Street address 2 Suite 800	Street address 2
City Columbus	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

43215	
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Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 711 E. Monument Avenue	Street address 1
Street address 2 Suite 300	Street address 2
City Dayton	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 45402	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 100 North Broadway	Street address 1
Street address 2 Suite 3250	Street address 2
City Oklahoma City	City
State/Province Oklahoma	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 73102	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 6100 South Yale Avenue	Street address 1
Street address 2 Suite 2010	Street address 2
City Tulsa	City
State/Province Oklahoma	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 74136	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1125 NW Couch Street	Street address 1
Street address 2 Suite 600	Street address 2
City Portland	City
State/Province Oregon	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 97209	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 30 North Third Street	Street address 1
Street address 2 Suite 800	Street address 2
City Harrisburg	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 17101	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 200 Sterling Parkway	Street address 1
Street address 2	Street address 2
City Mechanicsburg	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 17050	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1700 Market Street	Street address 1
Street address 2 Suite 2700	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 One PPG Place	Street address 1
Street address 2 Suite 2600	Street address 2
City Pittsburgh	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 15222	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 350 Carlos Chardon Avenue	Street address 1
Street address 2 Suite 700	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
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Country United States	Country
Street address 1 4022 Sells Drive	Street address 1
Street address 2	Street address 2
City Hermitage	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37076	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 6075 Poplar Avenue	Street address 1
Street address 2 Suite 350	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 1033 Demonbreun Street	Street address 1
Street address 2 Suite 400	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	Country

United States	
Street address 1 500 West 2nd Street	Street address 1
Street address 2 Suite 1600	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 2200 Ross Avenue	Street address 1
Street address 2 Suite 1600	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 1 301 Commerce Street	Street address 1
Street address 2 Suite 2601	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 1111 Bagby Street	Street address 1
Street address 2 Suite 4500	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77002	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 14100 San Pedro Avenue	Street address 1
Street address 2 Suite 700	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 78232	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 111 South Main Street	Street address 1
Street address 2 Suite 1500	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 84111	Zip/Postal code

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

7900 Tysons One Place	
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 1 901 East Byrd Street	Street address 1
Street address 2 Suite 820	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 1919 North Lynn Street	Street address 1
Street address 2 Suite 1500	Street address 2
City Rosslyn	City
State/Province Virginia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 22209	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 1015 2nd Avenue	Street address 1

Street address 2 Suite 500	Street address 2
City Seattle	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98104	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country United States	Country
Street address 1 555 East Wells Street	Street address 1
Street address 2 Suite 1400	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 India	Country
Street address 1 Crest, Plot No.15, Phase-IV, Udyog-Vihar	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 122015	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country India	Country
Street address 1 Ambience Corporate Tower II, Ambience Island, NH 8	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 122010	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country India	Country
Street address 1 Deloitte Tower 1, Meenakshi Tech Park, Survey No. 41	Street address 1
Street address 2 Gachibowli	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 Deloitte Tower 2, Meenakshi Tech Park, Survey No. 41	Street address 1
Street address 2 Gachibowli	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 Sattva Aura, Survey Nos. 15/2 and 14, Outer Ring Road	Street address 1
Street address 2 Varthur Hobli, Kadubeesanahalli	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 Prestige Park III, Valence, Marathahalli - Sarjapur	Street address 1
Street address 2 Outer Ring Road	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 Fairmont, Hiranandani Business Park,	Street address 1
Street address 2 Powai	Street address 2
City Mumbai	City
State/Province	State/Province
Non-U.S. State/Province Maharashtra	Non-U.S. State/Province
Zip/Postal code 400076	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country India	Country
Street address 1 Technopolis, Sector V, Salt Lake,	Street address 1
Street address 2 Bidhan Nagar,	Street address 2
City	City

Kolkata	
State/Province	State/Province
Non-U.S. State/Province West Bengal	Non-U.S. State/Province
Zip/Postal code 700091	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country India	Country
Street address 1 International Tech Park, Crest building, CSIR Road,	Street address 1
Street address 2 Taramani	Street address 2
City Chennai	City
State/Province	State/Province
Non-U.S. State/Province Tamil Nadu	Non-U.S. State/Province
Zip/Postal code 600113	Zip/Postal code

Office physical address	Office mailing address ☒ Same as physical address
Country India	Country
Street address 1 International Tech Park, Block 1, Grant Road	Street address 1
Street address 2 Kharadi	Street address 2
City Pune	City
State/Province	State/Province
Non-U.S. State/Province Maharashtra	Non-U.S. State/Province
Zip/Postal code 411014	Zip/Postal code

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 <i>audit</i> procedures or manuals or related materials, or the use of a name in connection with the provision of <i>audit services</i> or accounting services | ☒ Yes
☐ No |
| 2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells <i>audit services</i> or through which joint <i>audits</i> 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 <i>audit services</i> | ☒ 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 Deloitte Touche Tohmatsu Limited	
Entity Address	
Country United States	State/Province New York
Street address 1 1221 6th Avenue	Non-U.S. State/Province
Street address 2	Zip/Postal code 10020
City New York	

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

The Deloitte Network comprises: Deloitte Touche Tohmatsu Limited, a private company limited by guarantee and organized under the laws of England and Wales ("DTTL"); legally separate, independent firms that are members of DTTL; and their respective related entities. To facilitate high quality professional conduct and service, DTTL has adopted policies and protocols regarding professional standards, methodologies, and systems for quality control and risk management. DTTL member firms (MFs) and/or their related entities provide professional services in specific geographic areas and as appropriate may request assistance from MFs in other countries. DTTL does not provide services to clients nor control or own any interest in any MF. MFs, locally-formed entities with their own ownership structure, have become members of DTTL to coordinate their approach to client service, professional standards, shared values, methodologies, systems of quality control, and risk management.

Entity name Brightman Almagor Zohar & Co. ("Brightman")	
Entity Address	
Country Israel	State/Province
Street address 1 1 Azrieli Center	Non-U.S. State/Province
Street address 2	Zip/Postal code 6701101
City Tel Aviv	

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

An affiliate of the Firm entered into a sub-license and brand maintenance agreement and an intellectual property cross-license agreement, each dated as of June 2, 2019 (as amended and restated), with Brightman, a PCAOB-registered audit firm in Israel that is part of the Deloitte Network. The agreements provide for, among other things, licensing of intellectual property and the right of Brightman to use the Deloitte name and logo in Israel, and certain responsibilities for the protection and enhancement of the Deloitte brand. Neither the Firm nor its affiliate have any ownership interest in Brightman, and vice versa.

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Entity name MBO Partners, Inc.	
Entity Address	
Country United States	State/Province Virginia
Street address 1 20405 Exchange Street	Non-U.S. State/Province
Street address 2 Suite 301	Zip/Postal code 20147
City Ashburn	
Provide a brief description of the relationship the Firm has with this entity Deloitte & Touche LLP had a contractual arrangement with MBO Partners, Inc. to obtain services of a professional working under the supervision of the audit engagement team in connection with an issuer audit.	

Entity name Mitchell & Titus, LLP	
Entity Address	
Country United States	State/Province New York
Street address 1 80 Pine Street	Non-U.S. State/Province
Street address 2	Zip/Postal code 10005
City New York	
Provide a brief description of the relationship the Firm has with this entity Deloitte & Touche LLP had a contractual arrangement with Mitchell & Titus, LLP to obtain services of professionals working under the supervision of the audit engagement team in connection with an issuer audit.	

Entity name TargetCW

Entity Address	
Country United States	State/Province California
Street address 1 3545 Aero Ct	Non-U.S. State/Province
Street address 2	Zip/Postal code 92123
City San Diego	
Provide a brief description of the relationship the Firm has with this entity An affiliate of Deloitte & Touche LLP had a contractual arrangement with TargetCW to obtain services of a professional working under the supervision of the audit engagement team in connection with an issuer audit.	
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 <i>foreign registered public accounting firm</i> 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 <i>Board</i> 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 -		
a. Total number of the Firm's <i>accountants</i>	41519	CA CR ☐ ☐
b. Total number of the Firm's certified public accountants (include in this number all <i>accountants</i> employed by the Firm with comparable licenses from non-U.S. jurisdictions)	15248	CA CR ☐ ☐
c. Total number of the Firm's personnel	176180	CA CR ☐ ☐
INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS		
If the Firm is a <i>foreign registered public accounting firm</i> 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 <i>Board</i> 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

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 <i>Commission</i> 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 <i>Board</i> disciplinary sanction or a <i>Commission</i> order under Rule 102(e) of the <i>Commission's</i> 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 <i>audit services</i> for any <i>issuer</i>, <i>broker</i>, or <i>dealer</i> during the reporting period.	☐ Yes ☒ No	CA CR ☐ ☐
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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)	CA CR ☐ ☐
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 <i>Board</i> order or a <i>Commission</i> order		

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 <i>Board</i> order or a <i>Commission</i> order	CA CR ☐ ☐

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

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

☐ 7.1.a ☐ 7.1.b ☐ 7.2.a ☐ 7.2.b
☐ 7.3.a ☐ 7.3.b

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

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

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

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

a. Did the Firm acquire another *public accounting firm*? ☐ Yes ☒ No

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

Name of acquired *public accounting firm*

c. Did the Firm, without acquiring another *public accounting firm*, take on as employees, partners, shareholders, principals, members, or owners 75% or more of the persons who, as of the beginning of the reporting period, were the partners, shareholders, principals, members, or owners of another *public accounting firm*? ☐ Yes ☒ No

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

Name of the other *public accounting firm*

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

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

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

☐ 8.1.a

☐ 8.1.b

☐ 8.1.c

☐ 8.1.d

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 persons*, 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

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):

Nicole

Branon

Given name (first name)

Family name (last name)

Manual signature (to be retained in accordance with PCAOB Rule 2204):

Date of typed and manual signatures (mm/dd/yyyy):

6/30/2023

Business Title:

National Director - Regulatory Reporting

Capacity in which signed:

Partner ☐ Officer ☒

Business mailing address

Country

United States

State/Province

Ohio

Street address 1

127 Public Square

Non-U.S. State/Province

Street address 2

Suite 3300

Zip/Postal code

44114

City

Cleveland

Business telephone number (incl. country and area codes)

1 216 589 3756

Business facsimile number (incl. country and area codes)

1 877 578 7795

Business e-mail address

nbranon@deloitte.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.

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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

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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.