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

Moss Adams LLP

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

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office	Mailing address ☑ Same as physical address
Country: United States	Country:
Street address 1: 999 Third Avenue	Street address 1:
Street address 2: Suite 2800	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:

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

(206) 302-6800

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

(206) 622-9975

Website address of the Firm

www.mossadams.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) Brown	Given name (first name) Jeffrey
Business title Chief Risk Officer	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 999 Third Avenue	Street address 1
Street address 2 Suite 2800	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
Business telephone number (incl. country and area codes) (206) 302-6814	
Business facsimile number (incl. country and area codes) (206) 622-9975	
Business e-mail address jeff.brown@mossadams.com	

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

PART II - GENERAL INFORMATION CONCERNING THIS REPORT

ITEM 2.1 - REPORTING PERIOD

State the reporting period covered by this report.

Note: The reporting period, which the Firm should enter in Item 2.1, is the period beginning on April 1 of the year before the year in which the annual report is required to be filed and ending March 31 of the year in which the annual report is required to be filed. That is the period referred to where this Form refers to the "reporting period." Note, however, the special instruction at the beginning of Part VIII concerning the first annual report filed by certain firms.

Start of reporting period (mm/dd/yyyy)	End of reporting period (mm/dd/yyyy)
4/1/2024	3/31/2025

ITEM 2.2 - AMENDMENTS

If this is an amendment to a report previously filed with the *Board* -

a. Indicate, by checking the box corresponding to this item, that this is an amendment. ☐

b. Identify the specific Part or Item numbers of this Form (other than this Item 2.2) as to which the Firm's response has changed from that provided in the most recent Form 2 or amended Form 2 filed by the Firm with respect to the reporting period.

- ☐ Part I, Identity of the Firm and Contact Persons
- Part III, General Information Concerning the Firm
  - ☐ Item 3.1, The Firm's Practice Related to the Registration Requirement
  - Item 3.2, Fees Billed to *Issuer Audit* Clients
    - ☐ Item 3.2.a.1, *Audit Services*
    - ☐ Item 3.2.a.2, *Other Accounting Services*
    - ☐ Item 3.2.a.3, *Tax Services*
    - ☐ Item 3.2.a.4, *Non-audit Services*
    - ☐ Item 3.2.b, Calculation Method
    - ☐ Item 3.2.c, Estimated Percentages
  - ☐ Item 3.3, *Foreign Registered Public Accounting Firm*'s Designation of U.S. Agent
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part IV, *Audit* Clients and *Audit Reports*
- ☐ Part V, Offices and Affiliations
- Part VI, Personnel
  - Item 6.1, Number of Firm Personnel
    - ☐ Item 6.1.a, Total Number of *Accountants*
    - ☐ Item 6.1.b, Total Number of CPA's
    - ☐ Item 6.1.c, Total Number of Personnel
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- Part VII, Certain Relationships
  - Item 7.1, Individuals with Certain Disciplinary or Other Histories
    - ☐ Item 7.1.a, Relationship Exists
    - ☐ Item 7.1.b, Individuals
  - Item 7.2, Entities with Certain Disciplinary or Other Histories
    - ☐ Item 7.2.a, Relationship Exists
    - ☐ Item 7.2.b, Entities
  - Item 7.3, Certain Arrangements to Receive Consulting or Other Professional Services
    - ☐ Item 7.3.a, Arrangement Exists
    - ☐ Item 7.3.b, Entities
  - ☐ Incomplete Responses Due to Asserted Non-US Legal Restrictions
- ☐ Part VIII, Acquisition of Another *Public Accounting Firm* or Substantial Portions of Another *Public Accounting Firm's Personnel*
- ☐ *Part IX, Affirmation of Consent*
- ☐ *Part X, Certification of Firm*

  If you check this box, use the text field below to describe the error or omission in Part X as previously filed and to supply the information as it should have been provided in the previous submission. Use Part X of this amended form only to certify the amended form, not to supply corrections to the previous form.

- Part XI, Exhibits
  - ☐ Exhibit 3.2, Description of Methodology Used to Estimate Components of Calculation in Item 3.2 and Reason for Using Estimates
  - ☐ Exhibit 99.1, Request for Confidential Treatment

☐ Exhibit 99.3, Materials Required by Rule 2207(c)(2)-(4)

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

PART III - GENERAL INFORMATION CONCERNING THE FIRM

ITEM 3.1 - THE FIRM'S PRACTICE RELATED TO THE REGISTRATION REQUIREMENT

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

ITEM 3.2 - FEES BILLED TO *ISSUER AUDIT* CLIENTS

The option to request confidential treatment for information provided in Item 3.2 is available only to *foreign registered public accounting firms*.

a. Of the total fees billed by the Firm to all clients for services that were rendered in the reporting period, state the percentage (which may be rounded, but no less specifically than to the nearest five percent) attributable to fees billed to *issuer audit* clients for–

	CA	CR		CA	CR
1. *Audit services*	[ ]	[ ]	2. *Other accounting services*	[ ]	[ ]
5			0		
3. *Tax services*	[ ]	[ ]	4. *Non-audit services*	[ ]	[ ]
0			0		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. *Issuer* name
8x8. Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1023731 ☐ Check here, if none

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

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

5/21/2024

1. *Issuer* name
Arq, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1515156 ☐ Check here, if none

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

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

3/5/2025

1. *Issuer* name
Aptevo Therapeutics Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1671584 ☐ Check here, if none

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

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

2/14/2025

1. *Issuer* name
Ascent Industries Co.

2. *Issuer* CIK (Central Index Key) number, if any
95953 ☐ Check here, if none

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

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

3/4/2025

1. *Issuer* name
ATEL 16, LLC

2. *Issuer* CIK (Central Index Key) number, if any
1575048 ☐ Check here, if none

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

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

3/19/2025

1. *Issuer* name
ATEL 17, LLC

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

1640982 ☐ Check here, if none

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

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

3/19/2025

1. *Issuer* name

Avery Dennison Corporation Employee Savings Plan

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

8818 ☐ Check here, if none

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

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

6/10/2024

1. *Issuer* name

Bank of Marin Bancorp

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

1403475 ☐ Check here, if none

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

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

3/14/2025

1. *Issuer* name

Banner Corporation

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

946673 ☐ Check here, if none

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

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

2/26/2025

1. *Issuer* name

BayCom Corp

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

1730984 ☐ Check here, if none

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

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

3/14/2025

1. *Issuer* name

Broadway Financial Corporation

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

1001171 ☐ Check here, if none

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

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

3/31/2025 5/20/2024

1. *Issuer* name

Byline Bancorp, Inc.

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

1702750 ☐ Check here, if none

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

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

2/28/2025

1. *Issuer* name

CalciMedica, Inc.

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

1534133 ☐ Check here, if none

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

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

3/27/2025

1. *Issuer* name

Central Garden & Pet Investment Growth Plan

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

887733 ☐ Check here, if none

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

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

6/20/2024

1. *Issuer* name

Community West Bancshares

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

1127371 ☐ Check here, if none

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

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

3/17/2025

1. *Issuer* name

City National Bank Profit Sharing Plan

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

1000275 ☐ Check here, if none

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

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

6/21/2024

1. *Issuer* name

Coastal Financial Corporation

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

1437958 ☐ Check here, if none

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

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

issued *audit report*s.

3/17/2025

1. *Issuer* name
Contango Ore, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1502377 Check here, if none

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

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

3/17/2025

1. *Issuer* name
DaVita Retirement Savings Plan

2. *Issuer* CIK (Central Index Key) number, if any
927066 Check here, if none

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

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

6/14/2024

1. *Issuer* name
Dermata Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1853816 Check here, if none

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

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

3/17/2025

1. *Issuer* name
Diodes Incorporated

2. *Issuer* CIK (Central Index Key) number, if any
29002 Check here, if none

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

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

2/14/2025

1. *Issuer* name
Disney Hourly Savings and Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any
1744489 Check here, if none

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

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

6/20/2024

1. *Issuer* name
Disney Savings and Investment Plan

2. *Issuer* CIK (Central Index Key) number, if any
1744489 Check here, if none

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

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

6/20/2024

1. *Issuer* name

Eagle Bancorp Montana, Inc.

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

1478454 ☐ Check here, if none

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

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

3/14/2025

1. *Issuer* name

Edwards Lifesciences Corporation 401(k) Savings and Investment Plan

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

1099800 ☐ Check here, if none

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

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

6/20/2024

1. *Issuer* name

Edwards Lifesciences Technology SARL Retirement Savings Plan

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

1099800 ☐ Check here, if none

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

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

6/20/2024

1. *Issuer* name

Ensysce Biosciences, Inc.

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

1716947 ☐ Check here, if none

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

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

3/10/2025

1. *Issuer* name

Eventbrite, Inc.

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

1475115 ☐ Check here, if none

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

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

2/27/2025

1. *Issuer* name

Evolution Petroleum Corporation

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

1006655 ☐ Check here, if none

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

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

9/11/2024

1. *Issuer* name

Expedia Retirement Savings Plan

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

1324424 ☐ Check here, if none

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

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

6/17/2024

1. *Issuer* name

FinWise Bancorp

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

1856365 ☐ Check here, if none

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

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

3/26/2025

1. *Issuer* name

First Fed Bank 401(k) Plan

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

1556727 ☐ Check here, if none

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

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

12/20/2024

1. *Issuer* name

First Financial Northwest, Inc.

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

1401564 ☐ Check here, if none

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

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

3/20/2025

1. *Issuer* name

First Northern Community Bancorp

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

1114927 ☐ Check here, if none

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

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

3/7/2025

1. *Issuer* name

First Northwest Bancorp

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

1556727 ☐ Check here, if none

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

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

3/13/2025

1. *Issuer* name

Five Star Bancorp

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

1275168 ☐ Check here, if none

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

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

2/28/2025

1. *Issuer* name

Franklin Templeton 401(k) Retirement Plan

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

38777 ☐ Check here, if none

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

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

6/20/2024

1. *Issuer* name

Friedman Industries, Incorporated

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

39092 ☐ Check here, if none

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

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

6/11/2024

1. *Issuer* name

FS Bancorp, Inc.

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

1530249 ☐ Check here, if none

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

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

3/17/2025

1. *Issuer* name

Galaxy Gaming, Inc.

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

13156 ☐ Check here, if none

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

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

issued *audit report*s.

3/21/2025

1. *Issuer* name
Good Times Restaurants Inc.

2. *Issuer* CIK (Central Index Key) number, if any
825324 Check here, if none

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

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

12/12/2024

1. *Issuer* name
Granite Construction Profit Sharing and 401(k) Plan

2. *Issuer* CIK (Central Index Key) number, if any
861459 Check here, if none

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

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

6/14/2024

1. *Issuer* name
Grove Collaborative Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1841761 Check here, if none

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

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

3/19/2025

1. *Issuer* name
Hycroft Mining Holding Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1718405 Check here, if none

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

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

3/5/2025

1. *Issuer* name
Karman Holdings Inc. (formerly, TCFIII Spaceco Holdings, LLC)

2. *Issuer* CIK (Central Index Key) number, if any
2040127 Check here, if none

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

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

10/21/2024 12/23/2024

1. *Issuer* name
Key Tronic Corporation

2. *Issuer* CIK (Central Index Key) number, if any
719733 Check here, if none

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

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

10/15/2024

1. *Issuer* name

Key Tronic 401(k) Retirement Savings Plan

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

719733 ☐ Check here, if none

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

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

12/19/2024

1. *Issuer* name

Laird Superfood, Inc

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

1650696 ☐ Check here, if none

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

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

2/26/2025

1. *Issuer* name

Lam Research 401(k) Savings Plus Plan

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

707549 ☐ Check here, if none

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

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

6/26/2024

1. *Issuer* name

Lineage Cell Therapeutics, Inc.

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

876343 ☐ Check here, if none

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

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

3/10/2025

1. *Issuer* name

Mackenzie Realty Capital, Inc.

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

1550913 ☐ Check here, if none

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

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

9/27/2024

1. *Issuer* name

Mattel, Inc. Personal Investment Plan

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

63276 ☐ Check here, if none

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

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

6/26/2024

1. *Issuer* name

MicroVision, Inc.

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

65770 ☐ Check here, if none

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

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

3/26/2025

1. *Issuer* name

Navitas Semiconductor Corporation

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

1821769 ☐ Check here, if none

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

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

3/19/2025 7/23/2024

1. *Issuer* name

Nordstrom 401(k) Plan

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

72333 ☐ Check here, if none

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

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

6/13/2024

1. *Issuer* name

Northrim Bancorp, Inc.

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

1163370 ☐ Check here, if none

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

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

3/10/2025

1. *Issuer* name

Northwest Pipe Company

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

1001385 ☐ Check here, if none

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

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

2/27/2025

1. *Issuer* name

Paramount Gold Nevada Corp.

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

1629210 ☐ Check here, if none

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

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

9/26/2024		

1. *Issuer* name

PaySign, Inc.

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

1496443 ☐ Check here, if none

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

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

3/26/2025		

1. *Issuer* name

Peak Resources LP

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

2023484 ☐ Check here, if none

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

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

10/11/2024	4/29/2024	5/29/2024

1. *Issuer* name

PNM Resources, Inc. Retirement Savings Plan

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

1108426 ☐ Check here, if none

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

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

6/20/2024		

1. *Issuer* name

Presidio Property Trust

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

1080657 ☐ Check here, if none

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

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

3/31/2025		

1. *Issuer* name

Primoris Services Corporation

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

1361538 ☐ Check here, if none

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

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

issued *audit report*s.

2/24/2025

1. *Issuer* name

Pro-Dex, Inc.

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

788920 Check here, if none

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

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

9/5/2024

1. *Issuer* name

Radiant Logistics, Inc.

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

1171155 Check here, if none

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

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

9/12/2024

1. *Issuer* name

Retractable Technologies, Inc.

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

946563 Check here, if none

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

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

3/28/2025

1. *Issuer* name

Rithm Property Trust

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

1614806 Check here, if none

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

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

2/18/2025

1. *Issuer* name

Rumble, Inc.

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

1830081 Check here, if none

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

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

3/25/2025

1. *Issuer* name

SELLAS Life Sciences Group, Inc.

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

1390478 Check here, if none

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

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

3/20/2025

1. *Issuer* name

Semnur Pharmaceuticals, Inc.

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

1584541 ☐ Check here, if none

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

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

11/6/2024

1. *Issuer* name

Silvaco Group, Inc.

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

1943289 ☐ Check here, if none

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

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

3/5/2025

1. *Issuer* name

Sirius XM Radio 401(k) Savings Plan

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

908937 ☐ Check here, if none

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

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

6/14/2024

1. *Issuer* name

Sonim Technologies, Inc.

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

1178697 ☐ Check here, if none

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

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

3/31/2025

1. *Issuer* name

Sound Financial Bancorp, Inc.

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

1541119 ☐ Check here, if none

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

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

3/18/2025

1. *Issuer* name

Teledyne Technologies Incorporated 401(k) Plan

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

1094285 ☐ Check here, if none

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

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

6/28/2024

1. *Issuer* name

Territorial Bancorp, Inc.

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

1447051 ☐ Check here, if none

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

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

3/31/2025

1. *Issuer* name

Territorial Savings Bank 401(k) Plan

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

1447051 ☐ Check here, if none

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

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

7/15/2024

1. *Issuer* name

The Clorox Company 401(k) Plan

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

21076 ☐ Check here, if none

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

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

6/26/2024

1. *Issuer* name

The Clorox Company Employee Retirement Investment Plan for Puerto Rico

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

21076 ☐ Check here, if none

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

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

6/26/2024

1. *Issuer* name

The Investment and Employee Stock Ownership Plan of Avista Corporation

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

104918 ☐ Check here, if none

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

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

6/25/2024

1. *Issuer* name

TriCo Bancshares

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

356171 ☐ Check here, if none

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

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

3/3/2025

1. *Issuer* name

United Security Bank Cash or Deferred Stock Ownership Plan

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

1137547 ☐ Check here, if none

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

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

6/28/2024

1. *Issuer* name

United Security Bancshares

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

1137547 ☐ Check here, if none

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

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

3/20/2025

1. *Issuer* name

Vivos Therapeutics, Inc.

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

1716166 ☐ Check here, if none

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

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

3/31/2025

1. *Issuer* name

Westwater Resources, Inc.

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

839470 ☐ Check here, if none

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

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

3/20/2025

1. *Issuer* name

Willamette Valley Vineyards, Inc.

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

838875 ☐ Check here, if none

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

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

☐ issued *audit report*s.

3/25/2025

1. *Issuer* name

WM Technology, Inc.

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

1779474 ☐ Check here, if none

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

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

5/24/2024 3/13/2025

1. *Issuer* name

Zumiez Inc.

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

1318008 ☐ Check here, if none

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

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

3/13/2025

1. *Issuer* name

Envista Holdings Corporation Savings Plan

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

1757073 ☐ Check here, if none

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

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

6/13/2024

1. *Issuer* name

Sandridge Energy Inc.

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

1349436 ☐ Check here, if none

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

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

3/11/2025

1. *Issuer* name

Ultra Clean Holdings, Inc.

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

1275014 ☐ Check here, if none

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

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

2/25/2025

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

○ 1-9 Exact Number:

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

Note: In responding to Item 4.1(a), careful attention should be paid to the definition of *issuer*. The Firm should not, for example, overlook the fact that investment companies may be *issuers*, or that employee benefit plans that file reports on *Commission* Form 11-K are *issuers*.

Note: In responding to Item 4.1, do not list any *issuer* more than once. For each *issuer,* provide in Item 4.1.a.3 the *audit report* dates (as described in AU 530, Dating of the Independent Auditor's Report) of all such *audit reports* for that *issuer*, including each date of any dual-dated *audit report*.

Note: In responding to Item 4.1.a.3, it is not necessary to provide the date of any consent to an *issuer*'s use of an *audit report* previously issued for that *issuer*, except that, if such consents constitute the only instances of the Firm issuing *audit reports* for a particular *issuer* during the reporting period, the Firm should include that *issuer* in Item 4.1 and include the dates of such consents and indicate whether the dates provided correspond to the issuance of a consent to the use of a previously-issued *audit report* in Item 4.1.a.3.

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

ITEM 4.2 - *ISSUER AUDIT REPORTS* WITH RESPECT TO WHICH THE FIRM *PLAYED A SUBSTANTIAL ROLE* DURING THE REPORTING PERIOD

a. If no *issuers* are identified in response to Item 4.1.a, but the Firm *played a substantial role in the preparation or furnishing of an audit report* for an *issuer* that was issued during the reporting period, provide the following information concerning each *issuer* with respect to which the Firm did so -

Note: If the Firm identifies any *issuer* in response to Item 4.1, the Firm need not respond to Item 4.2.

Note: In responding to Item 4.2, do not list any *issuer* more than once.

1. *Issuer* name

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

☐ Check here, if none

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

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

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

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

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

ITEM 4.3 - *AUDIT REPORTS* ISSUED BY THE FIRM FOR *BROKERS* OR *DEALERS*

a. Provide the following information concerning each *audit report* issued for a *broker* or *dealer* during the reporting period –

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1998470 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
11/27/2024

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1954107 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/31/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
277570 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
305330

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1787326 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/28/2025

1. *Broker*'s or *Dealer*'s name
BentallGreenOak Real Estate US LLC

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1520317 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2025

1. *Broker*'s or *Dealer*'s name
Capital Institutional Services, Inc.

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
215360 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1102926 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
1/28/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
803056 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
12/20/2024

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
46835

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1077686 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/19/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
152974

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1482579 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/31/2025

1. *Broker*'s or *Dealer*'s name
CriticalPoint Partners LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
317345

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1911234 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/10/2024 3/20/2025

1. *Broker*'s or *Dealer*'s name
East West Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
146871

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1430112 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/21/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
155530

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1503999 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
139176

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1437881 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/21/2025

1. *Broker*'s or *Dealer*'s name
Farmers Financial Solutions, LLC

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1106728 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/19/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
850117 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/30/2024

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1259169 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
10/25/2024

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

Jiko Securities, LLC

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

287507

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

1696725 ☐ Check here, if none

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

8/23/2024

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

iFast Securities US Corporation

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

327903

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

1989235 ☐ Check here, if none

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

3/3/2025

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

Lockton Investment Securities, LLC

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

137476

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

1339862 ☐ Check here, if none

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

6/26/2024

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

M.E. Allison & Co., Inc.

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

1047

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

16193532 ☐ Check here, if none

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

2/27/2025

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

Matthews South, LLC

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

283409

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

1670160 ☐ Check here, if none

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

12/19/2024

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

McMorgan & Company Capital Advisors LLC

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

137222

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

1338372 ☐ Check here, if none

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

2/28/2025

1. *Broker*'s or *Dealer*'s name
Menalto Advisors, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
284583

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1679010 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/5/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1696724 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/21/2025

1. *Broker*'s or *Dealer*'s name
Milliman Investment Management Services

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
292521

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1729876 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1129526 ☐ Check here, if none

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

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
881505 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/16/2024

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

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

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

1806094 ☐ Check here, if none

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

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
304551

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1779507 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/31/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
145994

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1420524 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/28/2025

1. *Broker*'s or *Dealer*'s name
Richards, Merrill, and Peterson, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
713

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
90108 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2025

1. *Broker*'s or *Dealer*'s name
S.G. Long & Company

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1087464 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/21/2024

1. *Broker*'s or *Dealer*'s name
Rocket Dollar Capital LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
314075

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1855740 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/27/2025

1. *Broker*'s or *Dealer*'s name
RQD* Clearing, LLC

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

134284

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

1316477 ☐ Check here, if none

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

2/28/2025

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

StanCorp Equities, Inc.

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

19517

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

811504 ☐ Check here, if none

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

3/19/2025

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

Saturna Brokerage Services, Inc.

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

18437

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

799187 ☐ Check here, if none

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

9/5/2024

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

SECU Brokerage Services

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

19899

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

814405 ☐ Check here, if none

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

9/27/2024

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

Statesman Corporate Finance, LLC

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

142327

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

1378608 ☐ Check here, if none

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

2/27/2025

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

Stonepine Advisors, LLC

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

154217

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

1493525 ☐ Check here, if none

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

2/25/2025

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

Sun Life Institutional Distributors (U.S.), LLC

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1594216 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2025

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

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1897196 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/27/2025

1. *Broker*'s or *Dealer*'s name
Union Square Advisors LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
141254

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1368453 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/24/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
172024

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1610914 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/14/2025

1. *Broker*'s or *Dealer*'s name
Valuable Capital Securities

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

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1841658 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
8/29/2024

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

- (•) 1-9 — Exact Number: 6
- ( ) 10-25
- ( ) 26-50
- ( ) 51-100
- ( ) 101-200
- ( ) More than 200

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

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

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

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

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

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

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

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

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

☐ Check here, if none

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

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

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

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

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

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

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

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

☐ 4.4.a.6

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

PART V - OFFICES AND AFFILIATIONS

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

ITEM 5.1 - FIRM'S OFFICES

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 999 Third Avenue	Street address 1
Street address 2 Suite 2800	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 6565 Americas Parkway NE	Street address 1
Street address 2 Suite 600	Street address 2
City Albuquerque	City
State/Province New Mexico	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 87110	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2219 Rimland Drive	Street address 1
Street address 2 Suite 215	Street address 2
City Bellingham	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 98226	Zip/Postal code

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 675 15th Street	Street address 1
Street address 2 Suite 1900	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 1 222 N. Pacific Coast Highway	Street address 1
Street address 2 Suite 1400	Street address 2
City El Segundo	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
90245	

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

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

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

93720	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 205 Foss Creek Circle	Street address 1
Street address 2	Street address 2
City Healdsburg	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95448	Zip/Postal code

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

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

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1000 Main Street	Street address 1
Street address 2 Suite 280	Street address 2
City Napa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94559	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 307 5th Avenue	Street address 1
Street address 2 Floor 9	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 10016	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2040 Main Street	Street address 1
Street address 2 Suite 900	Street address 2
City Irvine	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92614	Zip/Postal code

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 5415 E. High Street	Street address 1
Street address 2 Suite 350	Street address 2
City Phoenix	City
State/Province Arizona	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 85054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
805 SW Broadway	
Street address 2	Street address 2
Suite 1400	
City	City
Portland	
State/Province	State/Province
Oregon	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
97205	

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

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

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

United States	
Street address 1 3400 Ashton Boulevard	Street address 1
Street address 2 Suite 200	Street address 2
City Lehi	City
State/Province Utah	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 84043	Zip/Postal code

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 101 Second Street	Street address 1
Street address 2 Suite 900	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 3558 Round Barn Boulevard	Street address 1
Street address 2 Suite 300	Street address 2
City Santa Rosa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95403	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 635 Campbell Technology Parkway	Street address 1
Street address 2	Street address 2
City Campbell	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95008	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 601 West Riverside	Street address 1
Street address 2 Suite 1800	Street address 2
City Spokane	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 99201	Zip/Postal code

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

3121 West March Lane	
Street address 2 Suite 200	Street address 2
City Stockton	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95219	Zip/Postal code

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

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

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1333 N. California Boulevard	Street address 1

Street address 2	Street address 2
Suite 350	
City	City
Walnut Creek	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
94596	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
121 North Mission Street	
Street address 2	Street address 2
City	City
Wenatchee	
State/Province	State/Province
Washington	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
98801	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
21700 Oxnard Street	
Street address 2	Street address 2
Suite 300	
City	City
Woodland Hills	
State/Province	State/Province
California	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
91367	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
402 E. Yakima Avenue	
Street address 2	Street address 2

Suite 110	
City Yakima	City
State/Province Washington	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 98901	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country India	Country
Street address 1 Cherry Hills, 4th Floor, We Works	Street address 1
Street address 2 Embassy Gold Links Business Park	Street address 2
City Bangalore	City
State/Province	State/Province
Non-U.S. State/Province Karnataka	Non-U.S. State/Province
Zip/Postal code 560071	Zip/Postal code

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

ITEM 5.2 - *AUDIT*-RELATED MEMBERSHIPS, AFFILIATIONS, OR SIMILAR ARRANGEMENTS

a. State whether the Firm has any:

1. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that licenses or authorizes *audit* procedures or manuals or related materials, or the use of a name in connection with the provision of *audit services* or accounting services	○ Yes ◉ No
2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells *audit services* or through which joint *audits* are conducted	○ Yes ◉ No
3. Arrangement, whether by contract or otherwise, with another entity through or from which the Firm employs or leases personnel to perform *audit services*	○ Yes ◉ No

b. If the Firm provides any affirmative response in Item 5.2.a, identify the entity with which the Firm has each such relationship -

Entity name	
Entity Address	
Country	State/Province
Street address 1	Non-U.S. State/Province
Street address 2	Zip/Postal code
City	
Provide a brief description of the relationship the Firm has with this entity	

Note: Item 5.2.b does not require information concerning every other entity that is part of the network, arrangement, alliance, partnership or association, but only information concerning the network, arrangement, alliance, partnership, or association itself, or the principal entity through which it operates.

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

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

☐ 5.1 ☐ 5.2.a.1 ☐ 5.2.a.2 ☐ 5.2.a.3 ☐ 5.2.b

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

PART VI - PERSONNEL

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

ITEM 6.1 - NUMBER OF FIRM PERSONNEL

Provide the following numerical totals -

		CA	CR
a. Total number of the Firm's *accountants*	3768	☐	☐
b. Total number of the Firm's certified public accountants (include in this number all *accountants* employed by the Firm with comparable licenses from non-U.S. jurisdictions)	1592	☐	☐
c. Total number of the Firm's personnel	4828	☐	☐

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

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

☐ 6.1.a ☐ 6.1.b ☐ 6.1.c

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

PART VII - CERTAIN RELATIONSHIPS

ITEM 7.1 - INDIVIDUALS WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.1 of Form 3, and only if the Firm has not previously identified the individual and the sanction or *Commission* order on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm has any employee, partner, shareholder, principal, member, or owner who was the subject of a *Board* disciplinary sanction or a *Commission* order under Rule 102(e) of the *Commission*'s Rules of Practice, entered within the five years preceding the end of the reporting period and without that sanction or order having been vacated on review or appeal, and who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the reporting period.

○ Yes
◉ No

CA ☐ CR ☐

b. If the Firm provides an affirmative response to Item 7.1.a, provide the following information for each such individual -

1. Family name (last name)

Given name (first name)

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA ☐ CR ☐

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

ITEM 7.2 - ENTITIES WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

a. Other than a relationship required to be reported in Item 5.2 of Form 3, and only if the Firm has not previously reported the information on Form 1, Form 2, or Form 3, state whether, as of the end of the reporting period, the Firm was owned or partly owned by an entity that was the subject of (a) a *Board* disciplinary sanction entered within the five years preceding the end of the reporting period, which has not been vacated on review or appeal, suspending or revoking that entity's registration or disapproving that entity's application for registration, or (b) a *Commission* order under Rule 102(e) of the *Commission*'s Rules of Practice entered within the five years preceding the end of the reporting period, which has not been vacated on appeal, suspending or denying the privilege of appearing or practicing before the *Commission*.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.2.a, provide the following information for each such entity -

1. Name of entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

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

ITEM 7.3 - CERTAIN ARRANGEMENTS TO RECEIVE CONSULTING OR OTHER PROFESSIONAL SERVICES

a. Other than a relationship required to be reported in Item 5.3 of Form 3, state whether the Firm received, or entered into a contractual or other arrangement to receive, from any individual or entity meeting the criteria described in Items 7.1.a. or 7.2.a, consulting or other professional services related to the Firm's *audit* practice or related to services the Firm provides to *issuer, broker*, or *dealer audit* clients.

○ Yes
◉ No

CA CR ☐ ☐

b. If the Firm provides an affirmative response to 7.3.a, provide the following information for each such individual or entity -

1. Name of individual or entity

2. Description of the nature of the relationship

3. Date Firm entered into relationship (mm/dd/yyyy)

4. Description of the services provided or to be provided to the Firm by the individual or entity

5. The date of the relevant order and an indication whether it was a *Board* order or a *Commission* order

○ *Board* ○ *Commission*

CA CR ☐ ☐

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

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

☐ 7.1.a ☐ 7.1.b ☐ 7.2.a ☐ 7.2.b

☐ 7.3.a ☐ 7.3.b

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

PART VIII - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM'S* PERSONNEL

If the Firm became registered on or after December 31, 2009, the first annual report that the Firm files must provide this information for the period running from the date used by the Firm for purposes of General Instruction 9 of Form 1 (regardless of whether that date was before or after the beginning of the reporting period) through March 31 of the year in which the annual report is required to be filed.

ITEM 8.1 - ACQUISITION OF ANOTHER *PUBLIC ACCOUNTING FIRM* OR SUBSTANTIAL PORTIONS OF ANOTHER *PUBLIC ACCOUNTING FIRM*'S PERSONNEL

a. Did the Firm acquire another *public accounting firm*?

- ○ Yes
- ◉ No

b. If the Firm provides an affirmative response to Item 8.1.a, provide the name(s) of the *public accounting firm*(s) that the Firm acquired.

Name of acquired *public accounting firm*

c. Did the Firm, without acquiring another *public accounting firm*, take on as employees, partners, shareholders, principals, members, or owners 75% or more of the persons who, as of the beginning of the reporting period, were the partners, shareholders, principals, members, or owners of another *public accounting firm*?

- ○ Yes
- ◉ No

d. If the Firm provides an affirmative response to Item 8.1.c, provide the following information for each such *public accounting firm* -

Name of the other *public accounting firm*

Number of the other *public accounting firm*'s former partners, shareholders, principals, members, owners, and *accountants* that joined the Firm

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

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

☐ 8.1.a ☐ 8.1.b ☐ 8.1.c ☐ 8.1.d

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

PART IX - AFFIRMATION OF CONSENT

ITEM 9.1 - AFFIRMATION OF UNDERSTANDING OF, AND COMPLIANCE WITH, CONSENT REQUIREMENTS

Whether or not the Firm, in applying for registration with the *Board*, provided the signed statement required by Item 8.1 of Form 1, affirm, by checking the boxes, that -

a. The Firm has consented to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002; ☑

b. The Firm has secured from each of its *associated person*s, and agrees to enforce as a condition of each such person's continued employment by or other association with the Firm, a consent indicating that the *associated person* consents to cooperate in and comply with any request for testimony or the production of documents made by the *Board* in furtherance of its authority under the Sarbanes-Oxley Act of 2002, and that the *associated person* understands and agrees that such consent is a condition of his or her continued employment by or other association with the Firm; and ☑

c. The Firm understands and agrees that cooperation and compliance, as described in Item 9.1.a, and the securing and enforcing of consents from its *associated persons* as described in Item 9.1.b, is a condition to the continuing effectiveness of the registration of the Firm with the *Board*. ☑

Note 1: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *registered public accounting firm*.

Note 2: The affirmation in Item 9.1.b shall not be understood to include an affirmation that the Firm has secured such consents from any *associated person* that is a *foreign public accounting firm* in circumstances where that *associated person* asserts that non-U.S. law prohibits it from providing the consent, so long as the Firm possesses in its files documents relating to the *associated person*'s assertion about non-U.S. law that would be sufficient to satisfy the requirements of subparagraphs (2) through (4) of Rule 2207(c) if that *associated person* were a *registered public accounting firm* filing a Form 2 and withholding this affirmation. This exception to the affirmation in Item 9.1.b does not relieve the Firm of its obligation to enforce cooperation and compliance with *Board* demands by any such *associated person* as a condition of continued association with the Firm.

Note 3: If the Firm is a *foreign registered public accounting firm*, the affirmations in Item 9.1 that relate to *associated persons* shall be understood to encompass every *accountant* who is a proprietor, partner, principal, shareholder, officer, or *audit* manager of the Firm and who provided at least ten hours of *audit services* for any *issuer* during the reporting period.

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

If the Firm is a *foreign registered public accounting firm* that, in responding to Part IX, has withheld an affirmation on the ground that the Firm cannot provide the affirmation without violating non-U.S. law, the Firm must identify here all items - and only those items - as to which the Firm has actually declined to provide the affirmation.

☐ 9.1.a ☐ 9.1.b ☐ 9.1.c

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

PART X - CERTIFICATION OF THE FIRM

ITEM 10.1 SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

This Form must be signed on behalf of the Firm by an authorized partner or officer of the Firm including, in accordance with Rule 2204, both a signature that appears in typed form within the electronic submission and a corresponding manual signature retained by the Firm.

I, the undersigned, certify that -

a. I am a partner or an officer of the Firm and I am authorized to sign this Form on behalf of the Firm;

b. I have reviewed this Form;

c. based on my knowledge, the Firm has filed a special report on Form 3 with respect to each event that occurred during the reporting period and for which a special report on Form 3 is required under the *Board*'s *rules*;

d. based on the signer's knowledge, this Form does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading; and

e. either-

(●) 1. based on the signer's knowledge, the Firm has not failed to include in this Form any information or affirmation that is required by the instructions to this Form, or

( ) 2. based on the signer's knowledge-
(A) the Firm is a *foreign registered public accounting firm* and has not failed to include in this form any information or affirmation that is required by the instructions to this Form except for information or affirmations that the Firm asserts it cannot provide to the *Board* on this Form 2 without violating non-U.S. law;
(B) with respect to any such withheld information or affirmation, the Firm has satisfied the requirements of PCAOB Rule 2207(b) and has in its possession the materials required by PCAOB Rule 2207(c); and
(C) the Firm has indicated, in accordance with the instructions to this Form, each item of this Form with respect to which the Firm has withheld any required information or affirmation.

Typed signature (to be submitted electronically):	Jeffrey Given name (first name)	Brown Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/17/2025	
Business Title:	Chief Risk Officer	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address

Country United States	State/Province Washington
Street address 1 999 Third Avenue	Non-U.S. State/Province
Street address 2 Suite 2800	Zip/Postal code 98104
City Seattle	

Business telephone number (incl. country and area codes)

(206) 302-6814

Business facsimile number (incl. country and area codes)

(206) 622-9975

Business e-mail address

jeff.brown@mossadams.com

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

PART XI - EXHIBITS

EXHIBIT 3.2 - DESCRIPTION OF METHODOLOGY USED TO ESTIMATE COMPONENTS OF CALCULATION IN ITEM 3.2 AND REASONS FOR USING ESTIMATES

If the Firm has indicated in Item 3.2.c that it used a reasonable method to estimate the components of the calculations described in Item 3.2.b, rather than using specific data, the Firm must include as Exhibit 3.2 an exhibit that briefly describes the reasons for doing so and the methodology used in making those estimates.

CA ☐ CR ☐

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

If the Firm has identified, in accordance with the instructions to this Form, any information for which the Firm requests confidential treatment, the Firm must include as Exhibit 99.1 an exhibit that includes the representations and information required by Rule 2300(c)(2).

Unless the Firm requests otherwise by checking the box below, any such Exhibit 99.1 will be afforded confidential treatment without the need for a request for confidential treatment.

Check here to indicate if you do not want confidential treatment for Exhibit 99.1 ☐

EXHIBIT 99.3 - MATERIALS REQUIRED BY RULE 2207(c)(2)-(4)

If the Firm is responding to a request pursuant to Rule 2207(d) for any of the materials described in Rule 2207(c)(2)-(4), submit the requested materials as Exhibit 99.3 to an amended Form 2.

CA ☐ CR ☐

If the Firm seeks confidential treatment for any such materials submitted, check the CR box in this section and also provide Exhibit 99.1 in accordance with the instructions.