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

Marcum 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: 730 3rd Ave 11th Fl	Street address 1:
Street address 2:	Street address 2:
City: New York City	City:
State/Province: New York	State/Province:
Non-U.S. State/Province:	Non-U.S. State/Province:
Zip/Postal code: 10017	Zip/Postal code:

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

2124855500

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

2124855501

Website address of the Firm

www.cbizcpas.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) Clark	Given name (first name) Adam
Business title Partner	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 730 3rd Avenue, 11th Floor	Street address 1
Street address 2	Street address 2
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10017	Zip/Postal code
Business telephone number (incl. country and area codes) 6314144260	
Business facsimile number (incl. country and area codes) 6314144001	
Business e-mail address Adam.Clark@cbiz.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*	[ ]	[ ]
10			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
Edible Garden AG Incorporated

2. *Issuer* CIK (Central Index Key) number, if any
1809750 ☐ Check here, if none

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

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

4/1/2024		
3/31/2025		

1. *Issuer* name
SpringBig Holdings Inc

2. *Issuer* CIK (Central Index Key) number, if any
1801602 ☐ Check here, if none

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

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

4/1/2024	3/27/2025	

1. *Issuer* name
SHF Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1854963 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name
Arena Group Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
894871 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name
Breeze Holdings Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any
1817640 ☐ Check here, if none

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

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

4/1/2024		
3/11/2025		

1. *Issuer* name

Dominari Holdings Inc

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

12239 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Swiftmerge Acquisition Corp.

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

1845123 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Ayro, Inc.

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

1086745 ☐ Check here, if none

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

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

4/1/2024

3/31/2025

1. *Issuer* name

Petros Pharmaceuticals, Inc.

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

1815903 ☐ Check here, if none

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

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

4/1/2024

3/31/2025

1. *Issuer* name

KINGSTONE COMPANIES, INC.

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

33992 ☐ Check here, if none

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

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

4/1/2024

3/18/2025

1. *Issuer* name

Finnovate Acquisition Corp.

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

1857855 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

BioCorRx Inc.

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

1443863 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

AgriFORCE Growing Systems, Ltd.

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

1826397 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

Crown Electrokinetics Corp.

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

1761696 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

Houston American Energy Corp.

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

1156041 ☐ Check here, if none

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

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

4/2/2024	2/21/2025	

1. *Issuer* name

TC Biopharm (Holdings) PLC

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

1872812 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

Churchill Capital Corp VII

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

1828248 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Corner Growth Acquisition Corp.

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

1829953 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

CORNER GROWTH ACQUISITION CORP. 2

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

1847513 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Stryve Foods, Inc.

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

1691936 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Adial Pharmaceuticals, Inc.

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

1513525 ☐ Check here, if none

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

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

4/1/2024

3/4/2025

1. *Issuer* name

Fortune Rise Acquisition Corp

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

1849294 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

Denali Capital Acquisition Corp.

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

1913577 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

Four Leaf Acquisition Corp.

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

1936255 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

HHG Capital Corporation

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

1822886 ☐ Check here, if none

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

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

4/1/2024		

1. *Issuer* name

GLOBALINK INVESTMENT INC.

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

1888734 ☐ Check here, if none

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

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

4/1/2024		
3/24/2025		

1. *Issuer* name

Spark I Acquisition Corp.

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

1884046 ☐ Check here, if none

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

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

4/3/2024		
3/21/2025		

1. *Issuer* name

Trans-Lux Corporation

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

99106 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Target Global Acquisition I Corp

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

1847355 ☐ Check here, if none

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

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

4/4/2024

1. *Issuer* name

Marblegate Acquisition Corp

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

1838513 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Vislink Technologies, Inc.

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

1565228 ☐ Check here, if none

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

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

4/3/2024

1. *Issuer* name

T Stamp Inc.

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

1718939 ☐ Check here, if none

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

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

4/1/2024

1/27/2025

3/31/2025

1. *Issuer* name

Clever Leaves Holdings Inc.

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

1819615 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Global Technology Acquisition Corp I

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

1848821 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Leafly Holdings, Inc.

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

1785592 ☐ Check here, if none

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

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

4/1/2024

3/31/2025

1. *Issuer* name

Banzai International Inc.

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

1826011 ☐ Check here, if none

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

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

4/1/2024

9/19/2024

1. *Issuer* name

Focus Impact Acquisition Corp.

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

1854480 ☐ Check here, if none

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

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

4/5/2024

1. *Issuer* name

Roth CH Acquisition Co.

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

1860514 ☐ Check here, if none

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

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

4/11/2024

1. *Issuer* name

Investcorp Europe Acquisition Corp I

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

1857410 ☐ Check here, if none

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

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

4/11/2024

1. *Issuer* name

Solidion Technology Inc.

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

1881551 ☐ Check here, if none

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

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

4/11/2024

1. *Issuer* name

Integral Acquisition Corp 1

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

1850262 ☐ Check here, if none

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

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

4/11/2024

1. *Issuer* name

byNordic Acquisition Corp

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

1801417 ☐ Check here, if none

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

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

4/2/2024

1. *Issuer* name

Ault Disruptive Technologies Corp

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

1864032 ☐ Check here, if none

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

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

4/11/2024

1. *Issuer* name

TurnOnGreen, Inc.

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

1349706 ☐ Check here, if none

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

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

issued *audit report*s.

4/11/2024

1. *Issuer* name

Inspired Entertainment, Inc.

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

1615063 Check here, if none

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

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

4/15/2024

1. *Issuer* name

Unrivaled Brands, Inc.

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

1996210 Check here, if none

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

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

4/15/2024

1. *Issuer* name

The Singing Machine Company, Inc.

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

923601 Check here, if none

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

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

4/15/2024

1. *Issuer* name

SDCL EDGE Acquisition Corporation

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

1846975 Check here, if none

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

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

4/15/2024

1. *Issuer* name

Avalon Globocare Corp.

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

1630212 Check here, if none

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

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

4/15/2024

1. *Issuer* name

Maquia Capital Acquisition Corporation

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

1844419 Check here, if none

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

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

4/15/2024

1. *Issuer* name

OceanTech Acquisitions I Corp.

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

1846809 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

Learn CW Investment Corporation

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

1847577 ☐ Check here, if none

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

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

4/4/2024

1. *Issuer* name

Oncocyte Corporation

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

1642380 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

EVEREST CONSOLIDATOR ACQUISITION CORPORATION

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

1863719 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

La Rosa Holdings Corp. and Subsidiaries

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

1879403 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Dragonfly Energy Holdings Corp.

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

1847986 ☐ Check here, if none

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

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

4/16/2024

3/31/2025

1. *Issuer* name

Chromocell Therapeutics Corporation

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

1919246 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Perception Capital Corp. III

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

1853580 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

XWELL, Inc.

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

1410428 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Aileron Therapeutics, Inc.

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

1420565 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

TenX Keane Acquisition

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

1851484 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
bleuacacia ltd.

2. *Issuer* CIK (Central Index Key) number, if any
1843370 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name
INTEGRATED RAIL & RESOURCES ACQUISITION CORP

2. *Issuer* CIK (Central Index Key) number, if any
1854795 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
Air Industries Group

2. *Issuer* CIK (Central Index Key) number, if any
1009891 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name
iSun, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1634447 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
ThermoGenesis Holdings, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
811212 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name
XTI Aerospace, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1529113 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Alchemy Investments Acquisition Corp 1

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

1901336 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Investcorp India Acquisition Corp

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

1852889 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Project Energy Reimagined Acquisition Corp.

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

1847241 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Goal Acquisitions Corp.

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

1836100 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Vivakor, Inc.

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

1450704 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Micromobility.com Inc.

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

1788841 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

AltEnergy Acquisition Corp.

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

1852016 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Plutonian Acquisition Corp.

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

1929231 ☐ Check here, if none

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

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

4/12/2024

1. *Issuer* name

Redwoods Acquisition Corporation

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

1907223 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Yotta Acquisition Corp.

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

1907730 ☐ Check here, if none

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

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

4/15/2024

3/31/2025

1. *Issuer* name

BioSig Technologies Inc.

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

1530766 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
Distoken Acquisition Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1818605 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
iCoreConnect, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1906133 ☐ Check here, if none

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

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

4/18/2024

1. *Issuer* name
Nuo Therapeutics, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1091596 ☐ Check here, if none

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

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

4/19/2024

1. *Issuer* name
Beam Global

2. *Issuer* CIK (Central Index Key) number, if any
1398805 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name
SOLARMAX TECHNOLOGY, INC.

2. *Issuer* CIK (Central Index Key) number, if any
1519472 ☐ Check here, if none

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

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

4/16/2024

3/31/2025

1. *Issuer* name
Agrify Corporation

2. *Issuer* CIK (Central Index Key) number, if any
1800637 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

Gresham Worldwide, Inc.

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

719274 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

Ault Alliance, Inc.

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

896493 ☐ Check here, if none

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

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

4/16/2024

1. *Issuer* name

Iris Acquisition Corp

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

1831874 ☐ Check here, if none

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

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

4/17/2024

1. *Issuer* name

Gryphon Digital Mining, Inc.

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

1755953 ☐ Check here, if none

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

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

4/1/2024

1. *Issuer* name

Western Acquisition Ventures Corp.

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

1868419 ☐ Check here, if none

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

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

4/25/2024

1. *Issuer* name

Borealis Foods Inc.

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

1852973 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

RF Acquisition Corp.

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

1847607 ☐ Check here, if none

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

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

4/25/2024

1. *Issuer* name

BeyondSpring Inc.

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

1677940 ☐ Check here, if none

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

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

4/29/2024

1. *Issuer* name

Selectis Health, Inc.

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

727346 ☐ Check here, if none

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

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

4/15/2024

1. *Issuer* name

WinVest Acquisition Corp.

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

1854463 ☐ Check here, if none

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

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

4/15/2024

3/5/2025

1. *Issuer* name

Gaucho Group Holdings, Inc.

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

1559998 ☐ Check here, if none

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

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

issued *audit report*s.

4/29/2024

1. *Issuer* name

Kolibri Global Energy Inc.

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

1477081 Check here, if none

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

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

5/2/2024

1. *Issuer* name

HNR Acquisition Corp

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

1842556 Check here, if none

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

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

5/2/2024

1. *Issuer* name

Acreage Holdings, Inc.

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

1762359 Check here, if none

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

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

4/29/2024

1. *Issuer* name

KULR Technology Group, Inc.

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

1662684 Check here, if none

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

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

4/12/2024

3/31/2025

1. *Issuer* name

Semper Paratus Acquisition Corporation

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

1860871 Check here, if none

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

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

4/26/2024

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
Long Neck Services LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
297317

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001743724 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/20/2025

1. *Broker*'s or *Dealer*'s name
Ausdal Financial Partners, Inc. - 1/31/24

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
7995

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000314828 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
5/14/2024

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
115333

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146080 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/12/2024

1. *Broker*'s or *Dealer*'s name
Berthel Fisher & Company Financial Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13609

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000717799 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/11/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
126042

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001222416 ☐ 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
Chatham Financial Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
118818

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146341 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/24/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
127701

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001249567 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2025

1. *Broker*'s or *Dealer*'s name
Integrity Alliance, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
139627

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001352260 ☐ 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
Investment Placement Group

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
14458

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000731171 ☐ 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
KA Associates, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
32029

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000900895 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
9/26/2024

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
173648

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001622967 ☐ 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
Packerland Brokerage Services, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37031

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000929029 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/17/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
37821

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000936475 ☐ 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
Securities Management and Research, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
759

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000088436 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/11/2025

1. *Broker*'s or *Dealer*'s name
Sequoia Equities Securities Corporation

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13848

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000721728 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
Third500, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
115542

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146091 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/2/2024

1. *Broker*'s or *Dealer*'s name
Siguler Guff Global Markets, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
159534

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001533880 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/17/2025

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

Coventry Securities, LLC

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

150462

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

0001464021 ☐ Check here, if none

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

1/24/2025

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

Agile Trading Technologies, LLC

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

306627

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

0001796826 ☐ Check here, if none

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

3/17/2025

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

Van Lanschot Kempen (USA) Inc.

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

38760

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

0000946633 ☐ 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

Academy Securities, Inc.

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

17433

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

0000784028 ☐ Check here, if none

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

3/7/2025

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

Compass Point Research and Trading, LLC

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

126258

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

0001223585 ☐ 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

WJ Lynch Investor Services, LLC

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

140762

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

0001362552 ☐ 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
Meridian Investments, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
13225

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000715948 ☐ Check here, if none

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

1. *Broker*'s or *Dealer*'s name
WFS, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
116778

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001146175 ☐ 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
MTS Securities, LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
104059

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0001112446 ☐ 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
EarlyBirdCapital, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
28629

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000875307 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
3/26/2025

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

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
6888

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
0000053855 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
4/1/2024

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: 7
○ 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 1 Canal Plaza	Street address 1
Street address 2 4th Floor	Street address 2
City Portland	City
State/Province Maine	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 04101	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Montgomery St.	Street address 1
Street address 2 Suite 1700	Street address 2
City San Francisco	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 94104	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1 Research Court	Street address 1
Street address 2 Suite 400	Street address 2
City Rockville	City
State/Province Maryland	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 20850	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 68 South Service Road, Suite 300	Street address 1
Street address 2	Street address 2
City Melville	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11747	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 10 New England Business Ctr Drive	Street address 1
Street address 2 Suite 107	Street address 2
City Andover	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01810	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 340 Mt. Kemble Avenue, Suite 210N	Street address 1
Street address 2	Street address 2
City Morristown	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code	Zip/Postal code
07960	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 101 Munson St.	Street address 1
Street address 2 Suite 120	Street address 2
City Greenfield	City
State/Province Massachusetts	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 01301	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 111 West St. John St.	Street address 1
Street address 2 Suite 515	Street address 2
City San Jose	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 95113	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 130 Oak Street	Street address 1
Street address 2 Suite 6	Street address 2
City Ellsworth	City
State/Province Maine	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

04605	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 144 Westminster St.	Street address 1
Street address 2 5th Floor	Street address 2
City Providence	City
State/Province Rhode Island	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 02903	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 14567 N Outer Forty Rd.	Street address 1
Street address 2 Suite 300	Street address 2
City Chesterfield	City
State/Province Missouri	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 63017	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1601 Market Street	Street address 1
Street address 2 4th Floor	Street address 2
City Philadelphia	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 185 Asylum St	Street address 1
Street address 2 25th Floor	Street address 2
City Hartford	City
State/Province Connecticut	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 06103	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 1899 L Street	Street address 1
Street address 2 NW, Suite 850	Street address 2
City Washington	City
State/Province District of Columbia	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 20036	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 E Kennedy Blvd.	Street address 1
Street address 2 Suite 1500	Street address 2
City Tampa	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33602	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 201 E. Las Olas Blvd	Street address 1
Street address 2 21st Floor	Street address 2
City Ft. Lauderdale	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33301	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2111 New Road	Street address 1
Street address 2	Street address 2
City Northfield	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 08225	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 250 Pehle Ave	Street address 1
Street address 2 Suite 601	Street address 2
City Saddle Brook	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07663	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address

Country	Country
United States	
Street address 1	Street address 1
269 Butter Lane	
Street address 2	Street address 2
PO Box 853	
City	City
Bridgehampton	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11932	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
3320 West Market Street	
Street address 2	Street address 2
Suite 300	
City	City
Fairlawn	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
44333	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
35 Mason Street	
Street address 2	Street address 2
Suite 1D	
City	City
Greenwich	
State/Province	State/Province
Connecticut	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
06830	

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

United States	
Street address 1 401 Commerce Street	Street address 1
Street address 2 Suite 1250	Street address 2
City Nashville	City
State/Province Tennessee	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 37219	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 500 W. Monroe St.	Street address 1
Street address 2 Suite 2000	Street address 2
City Chicago	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60661	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 525 Okeechobee Blvd.	Street address 1
Street address 2 Suite 750	Street address 2
City West Palm Beach	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33401	Zip/Postal code

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

Street address 1	Street address 1
53 State Street	
Street address 2	Street address 2
17th Floor	
City	City
Boston	
State/Province	State/Province
Massachusetts	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
02109	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
552 E. Main Street	
Street address 2	Street address 2
City	City
Riverhead	
State/Province	State/Province
New York	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
11901	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
555 Long Wharf Drive	
Street address 2	Street address 2
8th Floor	
City	City
New Haven	
State/Province	State/Province
Connecticut	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
06511	

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

600 Anton Boulevard	
Street address 2 Suite 1600	Street address 2
City Costa Mesa	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 92626	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 600 Superior Ave	Street address 1
Street address 2 Suite 800	Street address 2
City Cleveland	City
State/Province Ohio	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 44114	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 6002 Rogerdale Road	Street address 1
Street address 2 Suite 300	Street address 2
City Houston	City
State/Province Texas	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 77072	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 601 Route 73 North	Street address 1

Street address 2	Street address 2
Suite 400	
City	City
Marlton	
State/Province	State/Province
New Jersey	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
08053	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
6685 Beta Drive	
Street address 2	Street address 2
City	City
Mayfield Village	
State/Province	State/Province
Ohio	
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
44143	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
Cayman Islands	
Street address 1	Street address 1
67 Fort Street 2nd Floor	
Street address 2	Street address 2
PO Box 1748	
City	City
Grand Cayman	
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Grand Cayman	
Zip/Postal code	Zip/Postal code
KY11109	

Office physical address	Office mailing address ☑ Same as physical address
Country	Country
United States	
Street address 1	Street address 1
730 3rd Avenue	
Street address 2	Street address 2

11th Floor	
City New York	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 10017	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 777 South Figueroa Street	Street address 1
Street address 2 29th Floor	Street address 2
City Los Angeles	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 90017	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9 Executive Park Dr.	Street address 1
Street address 2 Suite 100	Street address 2
City Merrimack	City
State/Province New Hampshire	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 03054	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country Ireland	Country
Street address 1 Boole House, Beech Hill Office Campus	Street address 1
Street address 2 Beech Hill Rd	Street address 2

City Dublin	City
State/Province	State/Province
Non-U.S. State/Province Dublin	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 Nine Parkway North	Street address 1
Street address 2 Suite 200	Street address 2
City Deerfield	City
State/Province Illinois	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 60015	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One SE Third Ave	Street address 1
Street address 2 Suite 1100	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33131	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 One Hovchild Blvd. 4000 Rt. 66	Street address 1
Street address 2 Suite 323	Street address 2
City	City

Tinton Falls	
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07753	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 492 Norristown Road	Street address 1
Street address 2 Suite 160	Street address 2
City Blue Bell	City
State/Province Pennsylvania	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 19422	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 44725 Grand River Avenue	Street address 1
Street address 2 Suite 204	Street address 2
City Novi	City
State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48375	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 345 Diversion Street	Street address 1
Street address 2 Suite 400	Street address 2
City Rochester	City

State/Province Michigan	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 48307	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2505 Boca Raton Boulevard	Street address 1
Street address 2 Suite 202	Street address 2
City Boca Raton	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33431	Zip/Postal code

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
Marcum Asia CPAs LLP

Entity Address

Country	State/Province
United States	New York
Street address 1 7 Pennsylvania Plaza Suite 830	Non-U.S. State/Province
Street address 2	Zip/Postal code 10001
City New York	

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

On January 11, 2011 Marcum LLP entered into a Joint Venture agreement with the China practice of Bernstein and Pinchuk LLP to form Marcum Bernstein & Pinchuk LLP. The Joint Venture Firm primarily services public companies domiciled in China, but registered or planning to register with the United States SEC. Marcum Bernstein & Pinchuk LLP is separately registered with the PCAOB. On September 16, 2022, the firm reported the name change to Marcum Asia CPAs LLP.

Entity name
Marcum (Cayman)

Entity Address

Country	State/Province
Cayman Islands	
Street address 1 27 Hospital Road	Non-U.S. State/Province Grand Cayman
Street address 2	Zip/Postal code KY11 1 D9
City Grand Cayman	

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

In 2002 Marcum LLP (then Marcum & Kliegman LLP) aligned with Young & Young CPA in the Cayman Islands to form Marcum (Cayman). The purpose of this alliance is to operate in accordance with the requirements promulgated by the Cayman Islands Monetary Authority whereby all auditors of Cayman Islands Exempted Mutual Funds must have a local presence in the Cayman Islands. This allowed us to be able to audit Investment partnerships that are domiciled in the Cayman Islands. Marcum Cayman services only nonpublic entities.

Entity name
Marcum RBK (Ireland) Limited

Entity Address

Country	State/Province
Ireland	
Street address 1	Non-U.S. State/Province
Boole House, BeechHill Once Campus	Clonskeagh, Dublin 4
Street address 2	Zip/Postal code
	D04 A563
City	
Dublin	

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

In 2016, Marcum LLP and Russell Brennan Keane, Chartered Accountants in Ireland, formed a joint venture called Marcum RBK (Ireland) Limited. The purpose of this joint venture is to conduct audit work in Ireland in accordance with the requirements promulgated by the Chartered Accountants Regulatory Board (CARB), whereby auditors of Irish domiciled funds must have a local presence in Ireland. Marcum RBK (Ireland) Limited services only nonpublic entities.

Entity name
D&V Philippines Outsourcing Inc.

Entity Address

Country	State/Province
Philippines	
Street address 1	Non-U.S. State/Province
23rd Floor Tower 2	Makati City
Street address 2	Zip/Postal code
6766 Ayala cor. Paseo de Ro	
City	
Makati City	

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

Marcum LLP utilizes employees of D&V Philippines Outsourcing Inc. (D&V) to assist with audit work. D&V has trained auditors on staff but is not a registered public accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework.

Entity name
Pierian Global Services LLC

Entity Address

Country	State/Province
United States	Virginia
Street address 1	Non-U.S. State/Province
5651, Lonesome Dove CL	
Street address 2	Zip/Postal code
	20124
City	
Clifton	

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

Marcum LLP utilizes employees of Pierian Global Services LLC to assist with audit work. Pierian has trained auditors on ,staff but is not a registered public accounting firm and and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework.

Entity name

Makosi Audit and Tax Services LLC

Entity Address

Country	State/Province
United States	New York
Street address 1	Non-U.S. State/Province
244 Fifth Ave, Suite 1293	
Street address 2	Zip/Postal code
	10001
City	
New York	

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

Marcum LLP utilizes employees of Makosi Audit and Tax Services LLC. to assist with audit work. Makosi has trained auditors on staff, but is not a registered public accounting accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework.

Entity name

Valueonshore Advisory Service Private Limited

Entity Address

Country	State/Province
India	
Street address 1	Non-U.S. State/Province
2nd Floor, 228 to 237, A Block, Enkay Centre	Haryana
Street address 2	Zip/Postal code

Vanijya Nikunj Commercial Complex, Udyog Vihar	122016
City Gurgaon	

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

Marcum LLP utilizes employees of Valueonshore to assist with audit work. Valueonshore has trained auditors on staff, but is not a registered public accounting accounting firm and does not opine on the compliance of any entity's financial statements with an applicable financial reporting framework.

Entity name

CBIZ, Inc.

Entity Address

Country United States	State/Province Ohio
Street address 1 5959 Rockside Woods Blvd. N.	Non-U.S. State/Province
Street address 2 Suite 600	Zip/Postal code 44131
City Independence	

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

Marcum LLP is associated with CBIZ, Inc (CBIZ) through an administrative services agreement. Marcum practices public accounting through an alternative practice structure, as defined in American Institute of Certified Public Accountants (AICPA) ET section 1.220.020, under which CBIZ provides Marcum with certain personnel. Marcum and CBIZ are independent legal entities, but they work closely together to provide a full range of services to their clients.

Entity name

CBIZ CPAs P.C.

Entity Address

Country United States	State/Province New York
Street address 1 5 Bryant Park	Non-U.S. State/Province
Street address 2 1065 Avenue of the Americas	Zip/Postal code 10018
City New York	

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

Effective November 1, 2024, CBIZ CPAs acquired the attest business of Marcum LLP. CBIZ CPAs is associated with CBIZ, Inc. (CBIZ) through an administrative services agreement and practices public accounting through an alternative practice structure as defined in American Institute of Certified Public Accountants (AICPA) ET section 1.220.020, under

which CBIZ provides CBIZ CPAs with certain personnel. CBIZ CPAs and CBIZ are independent legal entities, but they work closely together to provide a full range of services to their clients.

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*	1043	☐	☐
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)	566	☐	☐
c. Total number of the Firm's personnel	1050	☐	☐

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*

Croskey Lanni, PC

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

54

Name of the other *public accounting firm*

SKMB, P.A

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

9

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):	Adam Given name (first name)	Clark Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/27/2025	
Business Title:	Partner	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address

Country United States	State/Province New York
Street address 1 730 3rd Avenue, 11th Floor	Non-U.S. State/Province
Street address 2	Zip/Postal code 10017
City New York	

Business telephone number (incl. country and area codes)

6314144260

Business facsimile number (incl. country and area codes)

6314144001

Business e-mail address

Adam.Clark@cbiz.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.