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

Friedman 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: One Liberty Plaza	Street address 1:
Street address 2: 165 Broadway, Floor 21	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: 10006	Zip/Postal code:

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

212-842-7000

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

212-842-7001

Website address of the Firm

www.friedmanllp.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) Cohen	Given name (first name) Michael
Business title Partner	
Physical business address Country United States	Business mailing address ☑ Same as physical address Country
Street address 1 100 Eagle Rock Ave	Street address 1
Street address 2 Suite 200	Street address 2
City East Hanover	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07936	Zip/Postal code
Business telephone number (incl. country and area codes) 212-842-7000	
Business facsimile number (incl. country and area codes) 212-842-7001	
Business e-mail address macohen@friedmanllp.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)
4/1/2021	3/31/2022

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 (☑) No

c. In the event of a negative response to Item 3.1.a, indicate whether the Firm *played a substantial role in the preparation or furnishing of an audit report* with respect to an *issuer* during the reporting period. ( ) Yes ( ) No

d. Indicate whether the Firm issued any *audit report* with respect to any *broker* or *dealer* during the reporting period. (☑) Yes ( ) 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–

1. *Audit services* CA ☐ CR ☐	2. *Other accounting services* CA ☐ CR ☐
15	0
3. *Tax services* CA ☐ CR ☐	4. *Non-audit services* CA ☐ CR ☐
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
1847 Goedeker Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1810140 ☐ Check here, if none

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

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

3/31/2022

1. *Issuer* name
Ace Global Business Acquisition II Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1907231 ☐ Check here, if none

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

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

1/28/2022

1. *Issuer* name
Ace Global Business Acquisition Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1844389 ☐ Check here, if none

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

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

5/19/2021 12/21/2021 2/28/2022

1. *Issuer* name
Acorn Energy, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
880984 ☐ Check here, if none

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

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

3/30/2022

1. *Issuer* name
Acri Capital Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any
1914023 ☐ Check here, if none

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

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

3/11/2022

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.

3/28/2022		

1. *Issuer* name

Agape ATP Corp

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

1713210 ☐ Check here, if none

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

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

3/28/2022		

1. *Issuer* name

AGBA Acquisition Ltd

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

1769624 ☐ Check here, if none

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

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

3/14/2022	12/10/2021	

1. *Issuer* name

Aimfinity Investment Corp. I

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

1903464 ☐ Check here, if none

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

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

3/25/2022	1/10/2022	

1. *Issuer* name

Alberton Acquisition Corp

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

1748621 ☐ Check here, if none

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

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

4/5/2021	6/22/2021	12/6/2021
3/17/2022		

1. *Issuer* name

ALE Group Holding Ltd

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

1806905 ☐ Check here, if none

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

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

7/27/2021

1. *Issuer* name
AnPac Bio-Medical Science Co., Ltd.

2. *Issuer* CIK (Central Index Key) number, if any
1786511 ☐ Check here, if none

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

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

4/30/2021

1. *Issuer* name
Aquarius II Acquisition Corp.

2. *Issuer* CIK (Central Index Key) number, if any
1863974 ☐ Check here, if none

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

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

2/23/2022 | 6/9/2021 | 8/23/2021

1. *Issuer* name
Arisz Acquisition Corp

2. *Issuer* CIK (Central Index Key) number, if any
1882078 ☐ Check here, if none

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

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

11/29/2021 | 10/15/2021 | 10/29/2021

1. *Issuer* name
ASI Aviation, Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1669368 ☐ Check here, if none

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

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

8/2/2021

1. *Issuer* name
ATIF Holdings Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1755058 ☐ Check here, if none

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

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

12/9/2021

1. *Issuer* name
Atlas Growth Acquisition Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1869089 ☐ Check here, if none

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

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

1/28/2022	7/7/2021	

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.

3/23/2022		

1. *Issuer* name

Baosheng Media Group Holdings Ltd

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

1811216 Check here, if none

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

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

4/30/2021		

1. *Issuer* name

Belite Bio, Inc

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

1889109 Check here, if none

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

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

3/15/2022	12/1/2021	

1. *Issuer* name

Beyond Air, Inc.

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

1641631 Check here, if none

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

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

6/10/2021		

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.

3/31/2022		

1. *Issuer* name

BioRestorative Therapies, Inc.

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

1505497 ☐ Check here, if none

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

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

3/30/2022	4/29/2021	10/29/2021

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.

3/31/2022		

1. *Issuer* name

BIT Origin Ltd

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

1735556 ☐ Check here, if none

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

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

8/27/2021	9/24/2021	

1. *Issuer* name

Bon Natural Life Ltd

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

1816815 ☐ Check here, if none

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

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

1/31/2022		

1. *Issuer* name

CDT Environmental Technology Investment Holdings Ltd

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

1793895 ☐ Check here, if none

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

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

6/25/2021		

1. *Issuer* name

Chanson International Holding

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

1825349 ☐ Check here, if none

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

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

6/2/2021		

1. *Issuer* name

China Liberal Education Holdings Ltd

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

1775085 ☐ Check here, if none

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

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

4/30/2021

1. *Issuer* name

CN Energy Group, Inc.

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

1780785 ☐ Check here, if none

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

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

2/15/2022

1. *Issuer* name

CorMedix Inc.

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

1410098 ☐ Check here, if none

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

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

3/29/2022

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.

2/28/2022 3/21/2022

1. *Issuer* name

Diamondhead Casino Corp.

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

844887 ☐ Check here, if none

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

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

9/3/2021 3/21/2022

1. *Issuer* name

ECMOHO Ltd.

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

1763197 ☐ Check here, if none

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

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

4/30/2021

1. *Issuer* name

Enveric Biosciences, Inc.

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

890821 ☐ Check here, if none

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

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

3/31/2022

1. *Issuer* name

Escalon Medical Corp.

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

862668 ☐ Check here, if none

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

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

9/27/2021

1. *Issuer* name

Esports Entertainment Group, Inc.

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

1451448 ☐ Check here, if none

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

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

10/13/2021

1. *Issuer* name

Feutune Light Acquisition Corp

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

1912582 ☐ Check here, if none

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

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

2/28/2022

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.

3/25/2022 11/12/2021

1. *Issuer* name

GEE Group Inc.

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

40570 ☐ Check here, if none

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

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

12/23/2021		

1. *Issuer* name

Giant Oak Acquisition Corp

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

1858939 ☐ Check here, if none

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

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

5/7/2021	2/22/2022	

1. *Issuer* name

Global Internet of People, Inc.

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

1780731 ☐ Check here, if none

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

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

4/30/2021		

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.

3/31/2022	12/15/2021	10/19/2021
11/19/2021		

1. *Issuer* name

Glory Star New Media Group Holdings Limited

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

1738758 ☐ Check here, if none

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

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

3/8/2022	6/17/2021	6/1/2021

1. *Issuer* name

Golden Path Acquisition Corp

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

1841209 ☐ Check here, if none

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

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

3/31/2022	4/16/2021	6/4/2021
6/30/2021	1/20/2022	

1. *Issuer* name

Golden Sun Education Group Ltd

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

1826376 ☐ Check here, if none

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

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

2/11/2022	11/16/2021	

1. *Issuer* name

Goldenbridge Acquisition Ltd

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

1822792 ☐ Check here, if none

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

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

9/1/2021	12/22/2021	5/17/2021

1. *Issuer* name

Goldenstone Acquisition Ltd.

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

1858007 ☐ Check here, if none

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

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

3/25/2022	5/5/2021	6/21/2021
8/24/2021		

1. *Issuer* name

Graphex Group Ltd

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

1816723 ☐ Check here, if none

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

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

8/4/2021		

1. *Issuer* name

Grayscale Bitcoin Cash Trust (BCH)

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

1732409 ☐ Check here, if none

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

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

9/3/2021		

1. *Issuer* name

Grayscale Bitcoin Trust (BTC)

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

1588489 ☐ Check here, if none

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

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

2/25/2022

1. *Issuer* name
Grayscale Digital Large Cap Fund LLC

2. *Issuer* CIK (Central Index Key) number, if any
1729997 ☐ Check here, if none

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

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

9/24/2021

1. *Issuer* name
Grayscale Ethereum Classic Trust (ETC)

2. *Issuer* CIK (Central Index Key) number, if any
1705181 ☐ Check here, if none

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

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

2/25/2022

1. *Issuer* name
Grayscale Ethereum Trust (ETH)

2. *Issuer* CIK (Central Index Key) number, if any
1725210 ☐ Check here, if none

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

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

2/25/2022

1. *Issuer* name
Grayscale Litecoin Trust (LTC)

2. *Issuer* CIK (Central Index Key) number, if any
1732406 ☐ Check here, if none

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

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

9/3/2021

1. *Issuer* name
Green Giant Inc.

2. *Issuer* CIK (Central Index Key) number, if any
1158420 ☐ Check here, if none

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

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

6/25/2021 10/12/2021

1. *Issuer* name
Greencity Acquisition Corp

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

1768910 ☐ Check here, if none

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

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

3/31/2022	3/31/2022	

1. *Issuer* name

Hainan Manaslu Acquisition Corp.

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

1894370 ☐ Check here, if none

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

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

3/15/2022	11/24/2021	

1. *Issuer* name

Heartbeam, Inc.

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

1779372 ☐ Check here, if none

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

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

3/24/2022	4/30/2021	10/4/2021

1. *Issuer* name

Heroic Empire Acquisition Ltd

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

1912165 ☐ Check here, if none

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

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

2/25/2022		

1. *Issuer* name

HHG Capital Corp.

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.

3/3/2022	9/28/2021	6/29/2021
8/23/2021		

1. *Issuer* name

iCap Vault 1, LLC

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

1800199 ☐ Check here, if none

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

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

3/24/2022		

1. *Issuer* name

ICZOOM Group Inc.

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

1854572 ☐ Check here, if none

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

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

11/15/2021	2/25/2022	7/8/2021

1. *Issuer* name

Inception Growth Acquisition Ltd.

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

1866838 ☐ Check here, if none

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

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

3/31/2022	12/17/2021	6/25/2021

1. *Issuer* name

Infobird Co., Ltd

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

1815566 ☐ Check here, if none

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

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

5/14/2021		

1. *Issuer* name

Integrated Biopharma Inc

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

1016504 ☐ Check here, if none

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

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

9/2/2021		

1. *Issuer* name

Jade Value Acquisition Corp

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

1862462 ☐ Check here, if none

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

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

6/8/2021	7/20/2021	9/7/2021

1. *Issuer* name

Jerash Holdings (US), Inc.

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

1696558 ☐ Check here, if none

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

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

6/23/2021		

1. *Issuer* name

Jianzhi Education Technology Group Co Ltd

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

1852440 ☐ Check here, if none

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

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

3/28/2022	4/30/2021	7/13/2021

1. *Issuer* name

Jin Medical International Ltd.

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

1837821 ☐ Check here, if none

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

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

2/4/2022	6/30/2021	

1. *Issuer* name

Jowell Global Ltd.

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

1805594 ☐ Check here, if none

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

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

5/10/2021		

1. *Issuer* name

Liaoning Shuiyun Qinghe Rice Industry Co., Ltd.

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

710782 ☐ Check here, if none

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

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

9/27/2021		

1. *Issuer* name

LifeMD, Inc.

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

948320 ☐ Check here, if none

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

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

3/7/2022		

1. *Issuer* name

Magic Empire Global Ltd

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

1881472 ☐ Check here, if none

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

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

9/3/2021	10/8/2021	

1. *Issuer* name

Manufactured Housing Properties Inc.

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

1277998 ☐ Check here, if none

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

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

3/30/2022		

1. *Issuer* name

Milestone Scientific Inc.

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

855683 ☐ Check here, if none

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

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

3/31/2022		

1. *Issuer* name

nDivision Inc.

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

1659183 ☐ Check here, if none

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

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

5/3/2021	4/14/2021	

1. *Issuer* name

Neo Technology Acquisition Corp.

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

1868304 ☐ Check here, if none

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

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

6/24/2021	7/23/2021	

1. *Issuer* name

Network-1 Technologies, Inc.

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

1065078 ☐ Check here, if none

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

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

3/30/2022		

1. *Issuer* name

Nexalin Technology, Inc.

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

1527352 ☐ Check here, if none

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

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

9/9/2021	12/7/2021	

1. *Issuer* name

Nova Vision Acquisition Corp.

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

1858028 ☐ Check here, if none

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

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

3/15/2022	8/16/2021	4/28/2021
7/2/2021		

1. *Issuer* name

Oxeia Biopharmaceuticals, Inc.

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

1610315 ☐ Check here, if none

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

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

12/7/2021		

1. *Issuer* name

Phoenix Acquisition Ltd

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

1877984 ☐ Check here, if none

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

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

1/21/2022	8/13/2021	10/6/2021

1. *Issuer* name

Planet Image International Ltd

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

1868395 ☐ Check here, if none

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

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

8/30/2021	11/2/2021	3/16/2022

1. *Issuer* name

Pop Culture Group., Ltd.

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

1807389 ☐ Check here, if none

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

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

11/10/2021		

1. *Issuer* name

Porter Holding International, Inc.

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

1605810 Check here, if none

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

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

4/15/2021		

1. *Issuer* name

Prometheum, Inc.

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

1718271 Check here, if none

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

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

4/13/2021	6/2/2021	10/27/2021

1. *Issuer* name

ProPhase Labs, Inc.

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

868278 Check here, if none

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

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

3/31/2022		

1. *Issuer* name

Puhui Wealth Investment Management Co.

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

1729089 Check here, if none

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

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

10/29/2021		

1. *Issuer* name

Qilian International Holding Group Ltd

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

1779578 Check here, if none

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

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

2/11/2022		

1. *Issuer* name

Qomolangma Acquisition Corp.

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

1894210 ☐ Check here, if none

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

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

3/22/2022	11/22/2021	

1. *Issuer* name

RCI Hospitality Holdings, Inc.

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

935419 ☐ Check here, if none

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

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

12/14/2021		

1. *Issuer* name

Recon Technology, Ltd

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

1442620 ☐ Check here, if none

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

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

11/15/2021		

1. *Issuer* name

Redwoods Acquisition Corp.

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.

1/31/2022	3/25/2022	

1. *Issuer* name

Regencell Bioscience Holdings Ltd

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

1829667 ☐ Check here, if none

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

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

10/29/2021	6/11/2021	

1. *Issuer* name

Rekor Systems, Inc.

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

1697851 ☐ Check here, if none

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

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

3/31/2022		

1. *Issuer* name

Renewable Energy Acquisition Corp.

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

1874113 ☐ Check here, if none

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

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

8/10/2021

1. *Issuer* name

ReTo Eco-Solutions, Inc.

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

1687277 ☐ Check here, if none

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

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

5/14/2021

1. *Issuer* name

RichSpace Acquisition Corp.

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

1856071 ☐ Check here, if none

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

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

5/5/2021 7/2/2021

1. *Issuer* name

SAI.TECH Global Corp.

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

1847075 ☐ Check here, if none

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

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

2/18/2022 4/22/2021 5/7/2021

9/27/2021

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
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
784028 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/28/2022

1. *Broker*'s or *Dealer*'s name
Genesis Global Trading, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
136962

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1336973 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/25/2022

1. *Broker*'s or *Dealer*'s name
Kempen & Co. 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
946633 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/11/2022

1. *Broker*'s or *Dealer*'s name
Prometheum Ember ATS, Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
311636

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1830962 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/21/2022

1. *Broker*'s or *Dealer*'s name
SSY Finance LLC

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
307109

3. *Broker*'s or *Dealer*'s CIK (Central Index Key) number, if any
1799527 ☐ Check here, if none

4. Date(s) of the *audit report*(s) (mm/dd/yyyy)
2/17/2022

1. *Broker*'s or *Dealer*'s name
UOB Kay Hian (U.S.) Inc.

2. *Broker*'s or *Dealer*'s CRD (Central Registration Depository) number
127314

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

1235887 ☐ Check here, if none

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

2/23/2022

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: 1
- ( ) 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 One Liberty Plaza	Street address 1
Street address 2 165 Broadway, Floor 21	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 10006	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 100 Eagle Rock Ave	Street address 1
Street address 2 Suite 200	Street address 2
City East Hanover	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 07936	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 Suite 400	Street address 2
City Marlton	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province

Zip/Postal code 08053	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 2000 Market Street	Street address 1
Street address 2 Suite 500	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 50 Charles Lindbergh Boulevard	Street address 1
Street address 2 Suite 510	Street address 2
City Uniondale	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11553	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 269 Butter Lane	Street address 1
Street address 2 PO Box 853	Street address 2
City Bridgehampton	City
State/Province New York	State/Province
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 United States	Country
Street address 1 552 E. Main Street	Street address 1
Street address 2	Street address 2
City Riverhead	City
State/Province New York	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 11901	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 The Galleria, 2 Bridge Avenue	Street address 1
Street address 2 Suite 522	Street address 2
City Red Bank	City
State/Province New Jersey	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

07701	

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 117 East Colorado Boulevard	Street address 1
Street address 2 Suite 600	Street address 2
City Pasadena	City
State/Province California	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 91105	Zip/Postal code

Office physical address	Office mailing address ☑ Same as physical address
Country United States	Country
Street address 1 9130 S. Dadeland Blvd	Street address 1
Street address 2 Suite 1900	Street address 2
City Miami	City
State/Province Florida	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 33156	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
Beijing Topson Certified Public Accountants Co., Ltd.

Entity Address

Country	State/Province
China	
Street address 1	**Non-U.S. State/Province**
A-602, ZhongdingDasha A, Dazhongsi	
Street address 2	**Zip/Postal code**
Jia 18 Beisanhuan Xilu Haidian District	
City	
Beijing	

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

We utilize the services of Beijing Topson (PCAOB ID#02316), an independent accounting firm with offices in China. There is no common ownership or control between our firm and Beijing Topson. We have a general framework agreement with Beijing Topson but no formal written arrangement on each engagement exists. They are compensated on an hourly basis based on the work they perform. Beijing Topson assists us with certain audit procedures, designed by our firm and performed under our supervision. For each engagement, we obtain an independence letter prior to the commencement of any work.

Entity name
AGN China Regal CPAs Co., Ltd.

Entity Address

Country	State/Province
China	
Street address 1	**Non-U.S. State/Province**
Room 1608, Tower A, Fenglan Inl Center, No. 32	
Street address 2	**Zip/Postal code**
Xizhimen North Street, Haidian District	
City	
Beijing	

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

We utilize the services of AGN (PCAOB ID#02818), an independent accounting firm with offices in China. There is no common ownership or control between our firm and AGN. We have a general framework agreement with AGN but no formal written arrangement on each engagement exists. They are compensated on an hourly basis based on the work they perform. AGN assists us with certain audit procedures, designed by our firm and performed under our supervision. For each engagement, we obtain an independence letter prior to the commencement of any work.

Entity name BDO China Shu Lun Pan Certified Public Accountants LLP
Entity Address

Country China	State/Province
Street address 1 4/F, No. 61, Nanjing (E) Rd., Huangpu	Non-U.S. State/Province
Street address 2	Zip/Postal code
City Shanghai	

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

We utilized the services of BDO China (PCAOB ID#1818), an independent accounting firm with offices in China. There is no common ownership or control between our firm and BDO China. We had a general framework agreement with BDO China but no formal written arrangement on each engagement exist. They were compensated on an hourly basis based on the work they performed. BDO China assisted us with certain audit procedures, designed by our firm and performed under our supervision. For each engagement, we obtained an independence letter prior to the commencement of any work. This agreement was terminated on 3/13/2022.

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*	782	☐	☐
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)	350	☐	☐
c. Total number of the Firm's personnel	892	☐	☐

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*

Bohlmann Accounting Group PLLC

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

8

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):	Michael Given name (first name)	Cohen Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2204):		
Date of typed and manual signatures (mm/dd/yyyy):	6/21/2022	
Business Title:	Partner	
Capacity in which signed:	Partner (●) Officer ( )	

Business mailing address	
Country United States	State/Province New Jersey
Street address 1 100 Eagle Rock Ave	Non-U.S. State/Province
Street address 2 Suite 200	Zip/Postal code 07936
City East Hanover	
Business telephone number (incl. country and area codes) 212-842-7000	
Business facsimile number (incl. country and area codes) 212-842-7001	
Business e-mail address macohen@friedmanllp.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.