FORM 1 - APPLICATION FOR REGISTRATION

Public accounting firms that wish to apply for registration with the PCAOB must do so by completing and submitting this form according to the instructions for Form 1.

APPLICANT PROFILE (OPTIONAL)

1. Applicant audits *issuers*. ☐

2. Applicant audits *broker-dealers*. ☐

3. Applicant audits registered employee benefit plans. ☐

4. Applicant plays, or has played, a substantial role in an audit but does not issue *audit reports*. ☐

5. Applicant has not conducted or played a substantial role in an audit but may do so in the future. ☑

6. Applicant is submitting Form 1 for a reason not listed above (please specify). ☐

PART I - IDENTITY OF THE APPLICANT

IR ☑

ITEM 1.1 - NAME OF APPLICANT

LC ☐

1. APPLICANT LEGAL NAME

Duner and Foote, LLP

2. APPLICANT COUNTRY

United States

CA ☐ CR ☐

3. OTHER NAME USED

CA ☐ CR ☐

ITEM 1.2 - APPLICANT CONTACT INFORMATION

LC ☐

1. HEADQUARTERS PHYSICAL ADDRESS		2. MAILING ADDRESS ☑ Same as physical address	
1a. Country	United States	2a. Country	
1b. Street Address 1	18818 Teller Ave.	2b. Street Address 1	
1c. Street Address 2	Suite 265	2c. Street Address 2	
1d. City	Irvine	2d. City	
1e-1. State/Province	California	2e-1. State/Province	
1e-2. Non-U.S. State/Province		2e-2. Non-U.S. State/Province	
1f. Zip/Postal Code	92612	2f. Zip/Postal Code	
3. TELEPHONE NUMBER (Incl. country and area codes)	(949) 263-0030	4. FAX NUMBER (Incl. country and area codes)	

CA ☐ CR ☐ for each row

5. WEBSITE ADDRESS

dunercpa.com

CA ☐ CR ☐

Applicant has additional offices ☐

To enter additional offices, use Exhibit 1-5

ITEM 1.3 - PRIMARY CONTACT AND SIGNATORIES INFORMATION

LC ☐

ITEM 1.3.1 - PRIMARY CONTACT INFORMATION

1. PRIMARY CONTACT NAME 1a. Family Name (Last Name)	CA	CR	1b. Given Name (First Name)	CA	CR	2. PRIMARY CONTACT BUSINESS TITLE	CA	CR
Foote	☐	☐	Derrick	☐	☐	CPA Owner	☐	☐

3. PHYSICAL ADDRESS	CA	CR	4. MAILING ADDRESS ☑ Same as physical address	CA	CR
3a. Country United States	☐	☐	4a. Country	☐	☐
3b. Street Address 1 10041 Constitution Dr	☐	☐	4b. Street Address 1	☐	☐
3c. Street Address 2	☐	☐	4c. Street Address 2	☐	☐
3d. City Huntington Beach	☐	☐	4d. City	☐	☐
3e-1. State/Province California	☐	☐	4e-1. State/Province	☐	☐
3e-2. Non-U.S. State/Province	☐	☐	4e-2. Non-U.S. State/Province	☐	☐
3f. Zip/Postal Code 92646	☐	☐	4f. Zip/Postal Code	☐	☐
5. TELEPHONE NUMBER (Incl. country and area codes) (714) 225-1585	☐	☐	6. FAX NUMBER (Incl. country and area codes)	☐	☐

7. EMAIL ADDRESS	CA	CR
derrickfoote@dunercpa.com	☐	☐

ITEM 1.3 - PRIMARY CONTACT AND SIGNATORIES INFORMATION (CONTINUED)

1.3.2 - FIRST SIGNATORY INFORMATION (IF DIFFERENT FROM PRIMARY CONTACT)

1. FIRST SIGNATORY NAME 1a. Family Name (Last Name) CA CR	1b. Given Name (First Name) CA CR	2. FIRST SIGNATORY BUSINESS TITLE CA CR

3. PHYSICAL ADDRESS	4. MAILING ADDRESS ☐ Same as Physical Address
3a. Country CA CR	4a. Country CA CR
3b. Street Address 1 CA CR	4b. Street Address 1 CA CR
3c. Street Address 2 CA CR	4c. Street Address 2 CA CR
3d. City CA CR	4d. City CA CR
3e-1. State/Province CA CR	4e-1. State/Province CA CR
3e-2. Non-U.S. State/Province CA CR	4e-2. Non-U.S. State/Province CA CR
3f. Zip/Postal Code CA CR	4f. Zip/Postal Code CA CR
5. TELEPHONE NUMBER (incl. country and area codes) CA CR	6. FAX NUMBER (incl. country and area codes) CA CR

7. EMAIL ADDRESS CA CR

1.3.3 - SECOND SIGNATORY INFORMATION (IF DIFFERENT FROM PRIMARY CONTACT)		
1. SECOND SIGNATORY NAME CA CR 1a. Family Name (Last Name)	1b. Given Name (First Name) CA CR	2.SECOND SIGNATORY BUSINESS TITLE CA CR

3. PHYSICAL ADDRESS	4. MAILING ADDRESS ☐ Same as Physical Address
3a. Country CA CR	4a. Country CA CR
3b. Street Address 1 CA CR	4b. Street Address 1 CA CR
3c. Street Address 2 CA CR	4c. Street Address 2 CA CR
3d. City CA CR	4d. City CA CR
3e-1. State/Province CA CR	4e-1. State/Province CA CR
3e-2. Non-U.S. State/Province CA CR	4e-2. Non-U.S. State/Province CA CR
3f. Zip/Postal Code CA CR	4f. Zip/Postal Code CA CR
5. TELEPHONE NUMBER (incl. country and area codes) CA CR	6. FAX NUMBER (incl. country and area codes) CA CR

7. EMAIL ADDRESS CA CR

ITEM 1.4 - APPLICANT'S FORM OF ORGANIZATION

LC ☐

1. APPLICANT LEGAL FORM	Other	CA	CR
Limited Liability Partnership		☐	☐
2. JURISDICTION	Other	CA	CR
California		☐	☐

ITEM 1.6 - *ASSOCIATED ENTITIES* OF APPLICANT

LC ☐

1. ENTITY NAME — CA ☐ CR ☐

2. PHYSICAL ADDRESS		3. MAILING ADDRESS ☐ Same as Physical Address	
2a. Country	CA ☐ CR ☐	3a. Country	CA ☐ CR ☐
2b. Street Address 1	CA ☐ CR ☐	3b. Street Address 1	CA ☐ CR ☐
2c. Street Address 2	CA ☐ CR ☐	3c. Street Address 2	CA ☐ CR ☐
2d. City	CA ☐ CR ☐	3d. City	CA ☐ CR ☐
2e-1. State/Province	CA ☐ CR ☐	3e-1. State/Province	CA ☐ CR ☐
2e-2. Non-U.S. State/Province	CA ☐ CR ☐	3e-2. Non-U.S. State/Province	CA ☐ CR ☐
2f. Zip/Postal Code	CA ☐ CR ☐	3f. Zip/Postal Code	CA ☐ CR ☐

ITEM 1.7 - APPLICANT'S LICENSES

LC ☐

1. LICENSE OR CERTIFICATION NUMBER — CA ☐ CR ☐
8279

2. ISSUING STATE, AGENCY, BOARD OR OTHER AUTHORITY — CA ☐ CR ☐
California Board of Accountancy

3. COUNTRY WHERE ISSUING AUTHORITY IS LOCATED — CA ☐ CR ☐
United States

PART II - LISTING OF APPLICANT'S PUBLIC COMPANY AUDIT CLIENTS AND RELATED FEES

IR ☐

Please indicate if you would like to include additional information explaining fees provided in Part II. ☐

ITEM 2.1 - *ISSUER*S FOR WHICH APPLICANT PREPARED *AUDIT REPORTS* DURING THE PRECEDING CALENDAR YEAR

N/A ☑ LC ☐

ISSUER

1. *ISSUER* NAME	CA ☐	CR ☐	6. *ISSUER* BUSINESS ADDRESS 6a. Country	CA ☐	CR ☐
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	CA ☐	CR ☐	6b. Street Address 1	CA ☐	CR ☐
2. DATE OF *AUDIT REPORT* (MM/DD/YYYY)	CA ☐	CR ☐	6c. Street Address 2	CA ☐	CR ☐
3. *AUDIT SERVICES* FEES	CA ☐	CR ☐	6d. City	CA ☐	CR ☐
4. *OTHER ACCOUNTING SERVICES* FEES	CA ☐	CR ☐	6e-1. State/Province	CA ☐	CR ☐
5. *NON-AUDIT SERVICES* FEES	CA ☐	CR ☐	6e-2. Non-U.S. State/Province	CA ☐	CR ☐
			6f. Zip/Postal Code	CA ☐	CR ☐

ITEM 2.2 - *ISSUER*S FOR WHICH APPLICANT PREPARED *AUDIT REPORTS* DURING THE CURRENT CALENDAR YEAR

N/A ☑ LC ☐

ISSUER

1. *ISSUER* NAME	CA ☐	CR ☐	6. *ISSUER* BUSINESS ADDRESS 6a. Country	CA ☐	CR ☐
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	CA ☐	CR ☐	6b. Street Address 1	CA ☐	CR ☐
2. DATE OF *AUDIT REPORT* (MM/DD/YYYY)	CA ☐	CR ☐	6c. Street Address 2	CA ☐	CR ☐
3. *AUDIT SERVICES* FEES	CA ☐	CR ☐	6d. City	CA ☐	CR ☐
4. *OTHER ACCOUNTING SERVICES* FEES	CA ☐	CR ☐	6e-1. State/Province	CA ☐	CR ☐
5. *NON-AUDIT SERVICES* FEES	CA ☐	CR ☐	6e-2. Non-U.S. State/Province	CA ☐	CR ☐
			6f. Zip/Postal Code	CA ☐	CR ☐

ITEM 2.3 - *ISSUER*S FOR WHICH APPLICANT EXPECTS TO PREPARE *AUDIT REPORTS* DURING THE CURRENT YEAR N/A ☑ LC ☐

ISSUER

1. *ISSUER* NAME	CA	CR	2. *ISSUER* BUSINESS ADDRESS 2a. Country	CA	CR
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	CA	CR	2b. Street Address 1	CA	CR
			2c. Street Address 2	CA	CR
			2d. City	CA	CR
			2e-1. State/Province	CA	CR
			2e-2. Non-U.S. State/Province	CA	CR
			2f. Zip/Postal Code	CA	CR

ITEM 2.4 - *ISSUER*S FOR WHICH APPLICANT PLAYED, OR EXPECTS TO PLAY, A SUBSTANTIAL ROLE IN AUDIT N/A ☑ LC ☐

(Complete only if you had no responses to Items 2.1 through 2.3)

ISSUER

	CA	CR
1. *ISSUER* NAME	☐	☐
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF *AUDIT REPORT* (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. *ISSUER* BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐
5f. Zip/Postal Code	☐	☐

ISSUER

	CA	CR
1. *ISSUER* NAME	☐	☐
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF *AUDIT REPORT* (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. *ISSUER* BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐
5f. Zip/Postal Code	☐	☐

ISSUER

	CA	CR
1. *ISSUER* NAME	☐	☐
1a. *ISSUER* CIK (Central Index Key) number, if any ☐ Check here if none	☐	☐
2. PRIMARY AUDITOR	☐	☐
3. DATE OF *AUDIT REPORT* (IF ISSUED) (MM/DD/YYYY)	☐	☐
4a. TYPE OF ROLE PLAYED	☐	☐
4b. Other Role Type		
5. *ISSUER* BUSINESS ADDRESS 5a. Country	☐	☐
5b. Street Address 1	☐	☐
5c. Street Address 2	☐	☐
5d. City	☐	☐
5e-1. State/Province	☐	☐
5e-2. Non-U.S. State/Province	☐	☐

	5f. Zip/Postal Code CA CR

ISSUER

1. *ISSUER* NAME CA CR	5. *ISSUER* BUSINESS ADDRESS 5a. Country CA CR
1a. *ISSUER* CIK (Central Index Key) number, if any CA CR Check here if none	5b. Street Address 1 CA CR
2. PRIMARY AUDITOR CA CR	5c. Street Address 2 CA CR
3. DATE OF *AUDIT REPORT* (IF ISSUED) (MM/DD/YYYY) CA CR	5d. City CA CR
4a. TYPE OF ROLE PLAYED CA CR	5e-1. State/Province CA CR
4b. Other Role Type	5e-2. Non-U.S. State/Province CA CR
	5f. Zip/Postal Code CA CR

PART III - LISTING OF APPLICANT' S BROKER OR DEALER AUDIT CLIENTS AND RELATED FEES

IR ☐

Please indicate if you would like to include additional information explaining fees provided in Part III. ☐

ITEM 3.1 - *BROKERS* AND *DEALERS* FOR WHICH APPLICANT PREPARED *AUDIT REPORTS* DURING THE PRECEDING CALENDAR YEAR

N/A ☑ LC ☐

BROKER OR *DEALER*

1. *BROKER* OR *DEALER* NAME	CA ☐	CR ☐	6. *BROKER* OR *DEALER* BUSINESS ADDRESS 6a. Country	CA ☐	CR ☐
1a. *Broker's* or *Dealer's* CRD (Central Registration Depository) number	CA ☐	CR ☐	6b. Street Address 1	CA ☐	CR ☐
1b. *Broker's* or *Dealer's* CIK (Central Index Key) number, if any ☐ Check here if none	CA ☐	CR ☐	6c. Street Address 2	CA ☐	CR ☐
2. DATE OF *AUDIT REPORT* (MM/DD/YYYY)	CA ☐	CR ☐	6d. City	CA ☐	CR ☐
3. *AUDIT SERVICES* FEES	CA ☐	CR ☐	6e-1. State/Province	CA ☐	CR ☐
4. *OTHER ACCOUNTING SERVICES* FEES	CA ☐	CR ☐	6e-2. Non-U.S. State/Province	CA ☐	CR ☐
5. *NON-AUDIT SERVICES* FEES	CA ☐	CR ☐	6f. Zip/Postal Code	CA ☐	CR ☐

ITEM 3.2 - *BROKERS* AND *DEALERS* FOR WHICH APPLICANT PREPARED *AUDIT REPORTS* DURING THE CURRENT CALENDAR YEAR

N/A ☑ LC ☐

BROKER OR *DEALER*

1. *BROKER* OR *DEALER* NAME	CA ☐	CR ☐	6. *BROKER* OR *DEALER* BUSINESS ADDRESS 6a. Country	CA ☐	CR ☐
1a. *Broker's* or *Dealer's* CRD (Central Registration Depository) number	CA ☐	CR ☐	6b. Street Address 1	CA ☐	CR ☐
1b. *Broker's* or *Dealer's* CIK (Central Index Key) number, if any ☐ Check here if none	CA ☐	CR ☐	6c. Street Address 2	CA ☐	CR ☐
2. DATE OF *AUDIT REPORT* (MM/DD/YYYY)	CA ☐	CR ☐	6d. City	CA ☐	CR ☐
3. *AUDIT SERVICES* FEES	CA ☐	CR ☐	6e-1. State/Province	CA ☐	CR ☐
4. *OTHER ACCOUNTING SERVICES* FEES	CA ☐	CR ☐	6e-2. Non-U.S. State/Province	CA ☐	CR ☐
5. *NON-AUDIT SERVICES* FEES	CA ☐	CR ☐	6f. Zip/Postal Code	CA ☐	CR ☐

ITEM 3.3 - *BROKERS* AND *DEALERS* FOR WHICH APPLICANT EXPECTS TO PREPARE *AUDIT REPORTS* DURING THE CURRENT YEAR N/A ☑ LC ☐

BROKER OR *DEALER*

1. *BROKER* OR *DEALER* NAME CA ☐ CR ☐	2. *BROKER* OR *DEALER* BUSINESS ADDRESS 2a. Country CA ☐ CR ☐
1a. *Broker's* or *Dealer's* CRD (Central Registration Depository) number CA ☐ CR ☐	2b. Street Address 1 CA ☐ CR ☐
1b. *Broker's* or *Dealer's* CIK (Central Index Key) number, if any ☐ Check here if none CA ☐ CR ☐	2c. Street Address 2 CA ☐ CR ☐
	2d. City CA ☐ CR ☐
	2e-1. State/Province CA ☐ CR ☐
	2e-2. Non-U.S. State/Province CA ☐ CR ☐
	2f. Zip/Postal Code CA ☐ CR ☐

ITEM 3.4 - *BROKERS* AND *DEALERS* FOR WHICH APPLICANT PLAYED, OR EXPECTS TO PLAY, A SUBSTANTIAL ROLE IN AUDIT N/A ☑ LC ☐

(Complete only if you had no responses to Items 3.1 through 3.3)

BROKER OR *DEALER*

1. *BROKER* OR *DEALER* NAME CA ☐ CR ☐	5. *BROKER* OR *DEALER* BUSINESS ADDRESS 5a. Country CA ☐ CR ☐
1a. *Broker's* or *Dealer's* CRD (Central Registration Depository) number CA ☐ CR ☐	5b. Street Address 1 CA ☐ CR ☐
1b. *Broker's* or *Dealer's* CIK (Central Index Key) number, if any ☐ Check here if none CA ☐ CR ☐	5c. Street Address 2 CA ☐ CR ☐
2. PRIMARY AUDITOR CA ☐ CR ☐	5d. City CA ☐ CR ☐
3. DATE OF *AUDIT REPORT* (IF ISSUED) (MM/DD/YYYY) CA ☐ CR ☐	5e-1. State/Province CA ☐ CR ☐
4a. TYPE OF ROLE PLAYED CA ☐ CR ☐	5e-2. Non-U.S. State/Province CA ☐ CR ☐
4b. Other Role Type	5f. Zip/Postal Code CA ☐ CR ☐

PART IV - STATEMENT OF APPLICANT'S QUALITY CONTROL POLICIES

IR ☑

ITEM 4.1 - EXHIBIT 4.1 - APPLICANT'S QUALITY CONTROL POLICIES

LC ☐

CA ☐ CR ☐

Furnish, as Exhibit 4.1, a narrative, summary description, in a clear, concise and understandable format, of the quality control policies of the applicant for its accounting and auditing practices, including procedures used to monitor compliance with independence requirements.

PART V - LISTING OF CERTAIN PROCEEDINGS INVOLVING THE APPLICANT

IR ☐

ITEM 5.1 - CERTAIN CRIMINAL, CIVIL AND ADMINISTRATIVE PROCEEDINGS

LC ☐

CA ☐ CR ☐

a. Is the applicant or any associated person of the applicant a defendant or respondent:

1. in any pending criminal proceeding, or was a defendant in any such proceeding in which a judgment was rendered against the applicant or such person, whether by plea or after trial, during the previous five years?

2. in any pending civil or alternative dispute resolution proceeding initiated by a governmental entity (including a non-U.S. jurisdiction) arising out of the applicant's or such person's conduct in connection with an *audit report*, or a comparable report prepared for a client that is not an *issuer*, *broker*, or *dealer*, or was a defendant or respondent in any such proceeding in which a judgment or award was rendered against the applicant or such person, whether by consent or otherwise, during the previous five years?

3. in any pending administrative or disciplinary proceeding arising out of the applicant's or such person's conduct in connection with an *audit report*, or a comparable report prepared for a client that is not an *issuer*, *broker*, or *dealer*, or was a respondent in any such proceeding in which a finding of violation was rendered, or a sanction entered, against the applicant or such person, whether by consent or otherwise, during the previous five years? Administrative or disciplinary proceedings include those of the Commission; the Board; any other federal, state, or non-U.S. agency, board, or administrative or licensing authority; and any professional association or body. Investigations that have not resulted in the commencement of a proceeding need not be included.

Note: Foreign public accounting firm applicants need only disclose such proceedings for the applicant and any proprietor, partner, principal, shareholder, officer, or manager of the applicant who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the last calendar year.

○ YES ◉ NO ○ Legal Conflict

ITEM 5.1 - CERTAIN CRIMINAL, CIVIL AND ADMINISTRATIVE PROCEEDINGS (CONTINUED)

b. In the event of an affirmative response to Item 5.1.a, furnish the following information with respect to each such proceeding:

1. PROCEEDING

1a. Name of Proceeding — CA ☐ CR ☐

1b. Type of Proceeding — CA ☐ CR ☐

1c. Filing Date (MM/DD/YYYY) — CA ☐ CR ☐

1d. Docket/Case Number — CA ☐ CR ☐

2. COURT/TRIBUNAL

2a. Court/Tribunal Name — CA ☐ CR ☐

2b. Court/Tribunal Country — CA ☐ CR ☐

2e. City — CA ☐ CR ☐

2c. Street Address 1 — CA ☐ CR ☐

2f-1. State/Province — CA ☐ CR ☐

2d. Street Address 2 — CA ☐ CR ☐

2f-2. Non-U.S. State/Province — CA ☐ CR ☐

2g. Zip/Postal Code — CA ☐ CR ☐

3. DEFENDANTS/RESPONDENTS

Full Name — CA ☐ CR ☐

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification — CA ☐ CR ☐

3b. Outcome — CA ☐ CR ☐

4. *ISSUER*, *BROKER*, OR *DEALER*

Name — CA ☐ CR ☐

ITEM 5.1 - CERTAIN CRIMINAL, CIVIL AND ADMINISTRATIVE PROCEEDINGS (CONTINUED)

c. Indicate whether or not any employee, partner, shareholder, principal, member, or owner of the applicant, or any person or entity with which the applicant has a contractual or other arrangement to receive consulting or other professional services, is currently subject to a *Board* disciplinary sanction suspending or barring the person from being an *associated person of a registered public accounting firm.*

▸ ○ YES ◉ NO — CA ☐ CR ☐

d. In the event of an affirmative response to Item 5.1.c, furnish the following with respect to each such person or entity:

1.Full Name of Person or Entity	CA ☐ CR ☐
2. Description of Job Title or Duties Performed for Applicant	CA ☐ CR ☐
3. Date of Board Order (MM/DD/YYYY)	CA ☐ CR ☐

e. Indicate whether or not the applicant or any employee, partner, shareholder, principal, member, or owner of the applicant, or any person or entity with which the applicant has a contractual or other arrangement to receive consulting or other professional services, is currently subject to a (1) *Commission* order suspending or denying the privilege of appearing or practicing before the *Commission*, or (2) court-ordered injunction prohibiting appearance or practice before the *Commission*.

▸ ○ YES ◉ NO — CA ☐ CR ☐

f. In the event of an affirmative response to Item 5.1.e, furnish the following with respect to each such person or entity:

1.Full Name of Person or Entity	CA ☐ CR ☐		
2. Description of Job Title or Duties Performed (if other than applicant)	CA ☐ CR ☐		
3a. Date of Order (MM/DD/YYYY)	CA ☐ CR ☐	3b. Type of Order	CA ☐ CR ☐
4a. Court Name (if a court order)	CA ☐ CR ☐	4b. Name of Proceeding (if a court order)	CA ☐ CR ☐
4c. Docket/Case Number (if a court order)	CA ☐ CR ☐		

ITEM 5.2 - PENDING PRIVATE CIVIL ACTIONS

LC ☐

a. Is the applicant or any associated person of the applicant a defendant or respondent in any pending civil proceeding or alternative dispute resolution proceeding initiated by a non-governmental entity involving conduct in connection with an *audit report*, or a comparable report prepared for a client that is not an *issuer, broker,* or *dealer*?

CA ☐ CR ☐

Note: *Foreign public accounting firm* applicants need only disclose such proceedings for the applicant and any proprietor, partner, principal, shareholder, officer or manager of the applicant who provided at least ten hours of *audit services* for any *issuer, broker* or *dealer* during the last calendar year.

- ○ YES
- ▸ ◉ NO
- ○ Legal Conflict

b. In the event of an affirmative response to Item 5.2.a, furnish the following information with respect to each such proceeding:

1. PROCEEDING

1a. Name of Proceeding — CA ☐ CR ☐

1b. Filing Date (MM/DD/YYYY) — CA ☐ CR ☐

1c. Docket/Case Number — CA ☐ CR ☐

2. COURT/TRIBUNAL

2a. Court/Tribunal Name — CA ☐ CR ☐

2b. Court/Tribunal Country — CA ☐ CR ☐

2e. City — CA ☐ CR ☐

2c. Street Address 1 — CA ☐ CR ☐

2f-1. State/Province — CA ☐ CR ☐

2d. Street Address 2 — CA ☐ CR ☐

2f-2. Non-U.S. State/Province — CA ☐ CR ☐

2g. Zip/Postal Code — CA ☐ CR ☐

3. DEFENDANTS/RESPONDENTS

Full Name — CA ☐ CR ☐

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification — CA ☐ CR ☐

4. *ISSUER*, *BROKER* OR *DEALER*

Name — CA ☐ CR ☐

ITEM 5.3 - EXHIBIT 5.3
APPLICANT'S DISCRETIONARY STATEMENT REGARDING PROCEEDINGS INVOLVING THE APPLICANT'S AUDIT PRACTICE

LC ☐

CA ☐ CR ☐

With respect to any case or proceeding listed in response to Items 5.1 or 5.2, the applicant may, at its discretion, furnish, as Exhibit 5.3, a statement or statements describing the proceeding and the reasons that, in the applicant's view, such proceeding should not be a basis for the denial of its application for registration.

PART VI - LISTING OF FILINGS DISCLOSING ACCOUNTING DISAGREEMENTS WITH PUBLIC COMPANY AUDIT CLIENTS AND ISSUES WITH BROKER OR DEALER AUDIT CLIENTS

IR ☐

ITEM 6.1 - EXISTENCE OF DISAGREEMENTS WITH *ISSUER*S

LC ☐

a. Has the applicant been the former accountant with respect to any disclosure of a disagreement with an *issuer* made by such issuer during the current or preceding calendar year in a filing with the *Commission* pursuant to Item 304(a)(1)(iv) of Regulation S-K, 17 C.F.R. 229.304(a)(1)(iv)? ▶ ○ YES ◉ NO — CA ☐ CR ☐

b. Has the applicant been the former accountant with respect to any filing made by an *issuer* during the current or preceding calendar year with the *Commission* containing a letter submitted by the applicant to the *Commission* pursuant to Item 304(a)(3) of Regulation S-K, 17 C.F.R. 229.304(a)(3), in which the applicant stated that it disagreed with a statement of the *issuer* in response to Item 304(a)? ▶ ○ YES ◉ NO — CA ☐ CR ☐

ITEM 6.2 - LISTING OF DISAGREEMENTS WITH *ISSUER*S

LC ☐

In the event of an affirmative response to Item 6.1.a or 6.1.b, furnish the following information with respect to each such filing. Also furnish, as Exhibit 6.3, a copy of every filing described.

DISAGREEMENT

1. *Issuer* Name	CA ☐ CR ☐	2. Filing Date (MM/DD/YYYY)	CA ☐ CR ☐
3. Filing Name	CA ☐ CR ☐		

DISAGREEMENT

1. *Issuer* Name	CA ☐ CR ☐	2. Filing Date (MM/DD/YYYY)	CA ☐ CR ☐
3. Filing Name	CA ☐ CR ☐		

DISAGREEMENT

1. *Issuer* Name	CA ☐ CR ☐	2. Filing Date (MM/DD/YYYY)	CA ☐ CR ☐
3. Filing Name	CA ☐ CR ☐		

DISAGREEMENT

1. *Issuer* Name	CA ☐ CR ☐	2. Filing Date (MM/DD/YYYY)	CA ☐ CR ☐
3. Filing Name	CA ☐ CR ☐		

DISAGREEMENT

1. *Issuer* Name	CA ☐ CR ☐	2. Filing Date (MM/DD/YYYY)	CA ☐ CR ☐
3. Filing Name	CA ☐ CR ☐		

ITEM 6.3 - EXHIBIT 6.3 - COPIES OF FILINGS

LC ☐

Furnish, as Exhibit 6.3, a copy of every filing described in Item 6.2. CA ☐ CR ☐

ITEM 6.4 - EXISTENCE OF ISSUES WITH *BROKERS* OR *DEALERS* LC ☐

Indicate whether or not the applicant has been the former accountant with respect to a notice of any issues relating to any matter of accounting principles or practices, financial statement disclosure, auditing scope or procedure, or compliance with applicable rules of the *Commission* made by a *broker* or *dealer* during the current or preceding calendar year in a filing with the *Commission* pursuant to Rule 17a-5(f)(3)(v)(B), 17 C.F.R. § 240.17a-5(f)(3)(v)(B).

CA ☐ CR ☐

○ YES
◉ NO

ITEM 6.5 - LISTING OF ISSUES WITH *BROKERS* OR *DEALERS* LC ☐

In the event of an affirmative response to Item 6.4, furnish the following information with respect to each such filing.

ISSUE

1a. *Broker* or *Dealer* Name CA ☐ CR ☐	1b. *Broker's* or *Dealer's* CRD (Central Registration Depository) number CA ☐ CR ☐
1c. *Broker's* or *Dealer's* CIK (Central Index Key) number, if any CA ☐ CR ☐ ☐ Check here if none	2. Filing Date (MM/DD/YYYY) CA ☐ CR ☐
3. Filing Name CA ☐ CR ☐	

ITEM 6.6 - EXHIBIT 6.6 - COPIES OF FILINGS LC ☐

Furnish, as Exhibit 6.6, a copy of every filing described in Item 6.5.

CA ☐ CR ☐

PART VII - ROSTER OF ASSOCIATED ACCOUNTANTS

IR ☑

ITEM 7.1 - LISTING OF *ACCOUNTANTS* ASSOCIATED WITH APPLICANT

N/A ☐ LC ☐

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
Foote	☐	☐	Derrick	☐	☐

c. License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
89247	California	California State Board of Accountancy	☐	☐

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
	☐	☐		☐	☐

c. License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
			☐	☐

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
	☐	☐		☐	☐

c. License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
			☐	☐

ACCOUNTANT NAME a. Family Name (Last Name)	CA	CR	b. Given Name (First Name)	CA	CR
	☐	☐		☐	☐

c. License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
			☐	☐

ITEM 7.2 - NUMBER OF FIRM PERSONNEL		LC ☐
a) Enter the total number of accountants employed by the applicant:	6	CA ☐ CR ☐
b) Enter the total number of certified public accountants, or accountants with comparable licenses from non-U.S. jurisdictions, employed by the applicant:	2	CA ☐ CR ☐
c) Enter the total number of personnel employed by the applicant:	7	CA ☐ CR ☐

PART VIII - CONSENTS OF APPLICANT

ITEM 8.1 - EXHIBIT 8.1
CONSENT TO COOPERATE WITH THE *BOARD* AND STATEMENT OF ACCEPTANCE OF REGISTRATION CONDITION

LC ☐

Consent to Cooperate with the Board and
Statement of Acceptance of Registration Condition

(a) Duner and Foote, LLP consents to cooperate in and comply with any request for testimony or the production of documents made by the Public Company Accounting Oversight Board in furtherance of its authority and responsibilities under the Sarbanes-Oxley Act of 2002.

(b) Duner and Foote, LLP agrees to secure and enforce similar consents from each of its *associated persons* as a condition of their continued employment by or other association with the firm.*

(c) Duner and Foote, LLP understands and agrees that cooperation and compliance, as described in the firm's consent in paragraph (a), and the securing and enforcement of such consents from its *associated persons* in accordance with paragraph (b), shall be a condition to the continuing effectiveness of the registration of the firm with the Public Company Accounting Oversight Board.

Signed By: Derrick Foote

The Consent Signatory Name must match one of the names entered in Part I - Item 1.3 of this form.

Consent Signatory is a: Partner ◉ Officer ○

_____
Signature

8/12/2024
Date (MM/DD/YYYY)

* The consents required by paragraph (b) of this Item must be secured by the applicant no later than 45 days after submitting this application or, for persons who become associated persons of the firm subsequent to the submission of this application, at the time of the person's association with the firm.

For applicants that are *foreign public accounting firms*, the term "*associated persons*" as used in this Item means all *accountants* who are a proprietor, partner, principal, shareholder, officer, or manager of the applicant and who provided at least ten hours of *audit services* for any *issuer, broker*, or *dealer* during the last calendar year.

PART IX - SIGNATURE OF APPLICANT

ITEM 9.1 - SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

I, Derrick Foote

hereby certify that I have reviewed this application; that the application is, based on my knowledge, complete and 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 that I am authorized to execute this application on behalf of the applicant.

My Business Title: CPA Owner

I am a: Partner (●) Officer ( )

Derrick Foote	8/12/2024
Signature	Date (MM/DD/YYYY)

The signer above must be one of the persons entered in Part I - Item 1.3 of this form.

PART X - EXHIBITS

IR ☐

EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT

For each request for confidential treatment of information, include as Exhibit 99.1 a detailed explanation as to why, based on the facts and circumstances of the particular case, the information:

(1) has not otherwise been publicly disclosed, and

(2) either (i) contains information reasonably identified as proprietary information, or (ii) is protected from public disclosure by applicable laws related to confidentiality of proprietary, personal, or other information.

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

EXHIBIT 99.2 - EXPLANATION OF CONFLICTING NON-U.S. LAW

CA CR

For each item that is identified as having information withheld because the submission of such information would cause the applicant to violate a non-U.S. law, include as Exhibit 99.2

(i) a copy of the relevant portion of the conflicting non-U.S. law;

(ii) a legal opinion that submitting the information would cause the applicant to violate the conflicting non-U.S. law; and

(iii) an explanation of the applicant's efforts to seek consents or waivers to eliminate the conflict, if the withheld information could be provided to the Board with a consent or waiver, and a representation that the applicant was unable to obtain such consents or waivers to eliminate the conflict.

The attachments must be in English.

ITEM 1.5 - EXHIBIT 1.5 - ADDITIONAL OFFICES					LC ☐
OFFICE					
1. PHYSICAL ADDRESS			2. MAILING ADDRESS ☐ Same as physical address		
1a. Country	CA ☐	CR ☐	2a. Country	CA ☐	CR ☐
1b. Street Address 1	CA ☐	CR ☐	2b. Street Address 1	CA ☐	CR ☐
1c. Street Address 2	CA ☐	CR ☐	2c. Street Address 2	CA ☐	CR ☐
1d. City	CA ☐	CR ☐	2d. City	CA ☐	CR ☐
1e-1. State/Province	CA ☐	CR ☐	2e-1. State/Province	CA ☐	CR ☐
1e-2. Non-U.S. State/Province	CA ☐	CR ☐	2e-2. Non-U.S. State/Province	CA ☐	CR ☐
1f. Zip/Postal Code	CA ☐	CR ☐	2f. Zip/Postal Code	CA ☐	CR ☐