PCAOB
Public Company Accounting Oversight Board

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)

Please indicate which of the following apply by selecting the appropriate checkboxes.

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: Michael T. Studer CPA P.C.

2. APPLICANT COUNTRY: United States — CA ☐ CR ☐

3. OTHER NAME USED — CA ☐ CR ☐

To enter additional names, use the Item 1-1 Additional ☐ Names expansion file.

ITEM 1.2 - APPLICANT CONTACT INFORMATION

LC ☐

1. HEADQUARTERS PHYSICAL ADDRESS	2. MAILING ADDRESS ☑ Same as Physical Address
1a. Country: United States	2a. Country: United States
1b. Street Address 1: 45 Church Street	2b. Street Address 1:
1c. Street Address 2:	2c. Street Address 2:
1d. City: Freeport	2d. City:
1e. State/Province: New York	2e. State/Province:
1f. Zip/Postal Code: 11520	2f. Zip/Postal Code:
3. TELEPHONE NUMBER (incl. country and area codes): 516-378-1000	4. FAX NUMBER (incl. country and area codes): 516-546-6220

5. WEBSITE ADDRESS

Applicant has additional offices ☐

To enter additional offices, use the Exhibit 1-5 Additional Offices expansion file.

ITEM 1.3 - PRIMARY CONTACT AND SIGNATORIES INFORMATION

LC ☐

1.3.1 - PRIMARY CONTACT INFORMATION

1. PRIMARY CONTACT NAME
1a. Family Name (Last Name): Studer
1b. Given Name (First Name): Michael
2. PRIMARY CONTACT TITLE: President

3. PHYSICAL ADDRESS	4. MAILING ADDRESS ☑ Same as Physical Address
3a. Country: United States	4a. Country: United States
3b. Street Address 1: 45 Church Street	4b. Street Address 1:
3c. Street Address 2:	4c. Street Address 2:
3d. City: Freeport	4d. City:
3e. State/Province: New York	4e. State/Province:
3f. Zip/Postal Code: 11520	4f. Zip/Postal Code:
5. TELEPHONE NUMBER (incl. country and area codes): 516-378-1000	6. FAX NUMBER (incl. country and area codes): 516-546-6220

7. EMAIL ADDRESS: mts@castleonline.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 TITLE CA ☐ CR ☐

3. PHYSICAL ADDRESS

3a. Country CA ☐ CR ☐
United States

4. MAILING ADDRESS ☐ Same as Physical Address

4a. Country CA ☐ CR ☐
United States

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. State/Province CA ☐ CR ☐

4e. 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
1a. Family Name (Last Name) CA ☐ CR ☐

1b. Given Name (First Name) CA ☐ CR ☐

2. SECOND SIGNATORY TITLE CA ☐ CR ☐

3. PHYSICAL ADDRESS

3a. Country CA ☐ CR ☐
United States

4. MAILING ADDRESS ☐ Same as Physical Address

4a. Country CA ☐ CR ☐
United States

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. State/Province CA ☐ CR ☐

4e. 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

Corporation

Other

CA ☐ CR ☐

2. JURISDICTION

New York

Other

CA ☐ CR ☐

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: United States — CA ☐ CR ☐	3a. Country: United States — 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. State/Province — CA ☐ CR ☐	3e. State/Province — CA ☐ CR ☐
2f. Zip/Postal Code — CA ☐ CR ☐	3f. Zip/Postal Code — CA ☐ CR ☐

To enter additional associated entities, use the Item 1-6 Additional Associated Entities expansion file.

ITEM 1.7 - APPLICANT'S LICENSES

LC ☐

1. LICENSE OR CERTIFICATION NUMBER

07-20749

CA ☐ CR ☐

2. ISSUING STATE, AGENCY, BOARD OR AUTHORITY

New York

CA ☐ CR ☐

3. COUNTRY WHERE ISSUING AUTHORITY IS LOCATED

United States

CA ☐ CR ☐

To enter additional licenses, use the Item 1-7 Additional Licenses expansion file.

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 - ISSUERS FOR WHICH APPLICANT PREPARED AUDIT REPORTS DURING THE PRECEDING CALENDAR YEAR

N/A ☐ LC ☐

1. ISSUER NAME — CA ☐ CR ☐
2. REPORT DATE (MM/DD/YYYY) — CA ☐ CR ☐
3. AUDIT SERVICES FEES — CA ☐ CR ☐
4. OTHER ACCOUNTING SERVICES FEES — CA ☐ CR ☐
5. NON-AUDIT SERVICES FEES — CA ☐ CR ☐

6. ISSUER BUSINESS ADDRESS
   - 6a. Country: United States — CA ☐ CR ☐
   - 6b. Street Address 1 — CA ☐ CR ☐
   - 6c. Street Address 2 — CA ☐ CR ☐
   - 6d. City — CA ☐ CR ☐
   - 6e. State/Province — CA ☐ CR ☐
   - 6f. Zip/Postal Code — CA ☐ CR ☐

To enter additional issuers, use the Item 2-1 Additional Preceding Year Issuers expansion file.

ITEM 2.2 - ISSUERS FOR WHICH APPLICANT PREPARED AUDIT REPORTS DURING THE CURRENT CALENDAR YEAR

N/A ☐ LC ☐

1. ISSUER NAME — CA ☐ CR ☐
2. REPORT DATE (MM/DD/YYYY) — CA ☐ CR ☐
3. AUDIT SERVICES FEES — CA ☐ CR ☐
4. OTHER ACCOUNTING SERVICES FEES — CA ☐ CR ☐
5. NON-AUDIT SERVICES FEES — CA ☐ CR ☐

6. ISSUER BUSINESS ADDRESS
   - 6a. Country: United States — CA ☐ CR ☐
   - 6b. Street Address 1 — CA ☐ CR ☐
   - 6c. Street Address 2 — CA ☐ CR ☐
   - 6d. City — CA ☐ CR ☐
   - 6e. State/Province — CA ☐ CR ☐
   - 6f. Zip/Postal Code — CA ☐ CR ☐

To enter additional issuers, use the Item 2-2 Additional Current Year Issuers expansion file.

ITEM 2.3 - ISSUERS FOR WHICH APPLICANT EXPECTS TO PREPARE AUDIT REPORTS DURING THE CURRENT YEAR

N/A ☐ LC ☐

1. ISSUER NAME — CA ☐ CR ☐

2. ISSUER BUSINESS ADDRESS
   - 2a. Country: United States — CA ☐ CR ☐
   - 2b. Street Address 1 — CA ☐ CR ☐
   - 2c. Street Address 2 — CA ☐ CR ☐
   - 2d. City — CA ☐ CR ☐
   - 2e. State/Province — CA ☐ CR ☐
   - 2f. Zip/Postal Code — CA ☐ CR ☐

To enter additional issuers, use the Item 2-3 Additional Expected Current Year Issuers expansion file.

ITEM 2.4 - ISSUERS FOR WHICH APPLICANT PLAYED, OR EXPECTS TO PLAY, A SUBSTANTIAL ROLE IN AUDIT
(Complete only if you had no responses to Items 2.1 through 2.3)

N/A ☐ LC ☐

ISSUER

1. ISSUER NAME — CA ☐ CR ☐
2. PRIMARY AUDITOR — CA ☐ CR ☐
3. REPORT DATE (IF ISSUED) (MM/DD/YYYY) — CA ☐ CR ☐
4a. TYPE OF ROLE PLAYED — CA ☐ CR ☐
Other (Provide description in field 4b)
4b. Other Role Type

5. ISSUER BUSINESS ADDRESS
5a. Country — CA ☐ CR ☐
United States
5b. Street Address 1 — CA ☐ CR ☐
5c. Street Address 2 — CA ☐ CR ☐
5d. City — CA ☐ CR ☐
5e. State/Province — CA ☐ CR ☐
5f. Zip/Postal Code — CA ☐ CR ☐

ISSUER

1. ISSUER NAME — CA ☐ CR ☐
2. PRIMARY AUDITOR — CA ☐ CR ☐
3. REPORT DATE (IF ISSUED) (MM/DD/YYYY) — CA ☐ CR ☐
4a. TYPE OF ROLE PLAYED — CA ☐ CR ☐
Other (Provide description in field 4b)
4b. Other Role Type

5. ISSUER BUSINESS ADDRESS
5a. Country — CA ☐ CR ☐
United States
5b. Street Address 1 — CA ☐ CR ☐
5c. Street Address 2 — CA ☐ CR ☐
5d. City — CA ☐ CR ☐
5e. State/Province — CA ☐ CR ☐
5f. Zip/Postal Code — CA ☐ CR ☐

ISSUER

1. ISSUER NAME — CA ☐ CR ☐
2. PRIMARY AUDITOR — CA ☐ CR ☐
3. REPORT DATE (IF ISSUED) (MM/DD/YYYY) — CA ☐ CR ☐
4a. TYPE OF ROLE PLAYED — CA ☐ CR ☐
Other (Provide description in field 4b)
4b. Other Role Type

5. ISSUER BUSINESS ADDRESS
5a. Country — CA ☐ CR ☐
United States
5b. Street Address 1 — CA ☐ CR ☐
5c. Street Address 2 — CA ☐ CR ☐
5d. City — CA ☐ CR ☐
5e. State/Province — CA ☐ CR ☐
5f. Zip/Postal Code — CA ☐ CR ☐

To enter additional issuers, use the Item 2-4 Additional Significant Role Issuers expansion file.

PART III - [RESERVED]

This part of the application is reserved for future use.

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 judgement 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, 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, 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 during the last calendar year.

6

○ **YES** ◉ **NO**

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: 0

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: United States

2e. City CA CR

2c. Street Address 1 CA CR

2f. State/Province CA CR

2d. Street Address 2 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

Statute/Rule/Requirement Identification CA CR

Statute/Rule/Requirement Identification CA CR

To enter additional statutes for this defendant, click here 4 More Statutes

3b. Outcome CA CR

Full Name CA CR

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification CA CR

Statute/Rule/Requirement Identification CA CR

Statute/Rule/Requirement Identification CA CR

To enter additional statutes for this defendant, click here 4 More Statutes

3b. Outcome CA CR

To enter additional defendants for this proceeding, click here 4 More Defendants

4. ISSUER

Name CA CR

To enter additional issuers, click here 4 More Issuers

To enter additional proceedings, use the Item 5-1 Additional Proceedings expansion file.

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?

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 during the last calendar year.

CA ☐ CR ☐

4 ○ **YES** ◉ **NO**

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: **United States** — CA ☐ CR ☐

2e. City — CA ☐ CR ☐

2c. Street Address 1 — CA ☐ CR ☐

2f. State/Province — CA ☐ CR ☐

2d. Street Address 2 — 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 ☐

Statute/Rule/Requirement Identification — CA ☐ CR ☐

Statute/Rule/Requirement Identification — CA ☐ CR ☐

To enter additional statutes for this defendant, click here 4 More Statutes

Full Name — CA ☐ CR ☐

3a. Statutes/Rules/Requirements

Statute/Rule/Requirement Identification — CA ☐ CR ☐

Statute/Rule/Requirement Identification — CA ☐ CR ☐

Statute/Rule/Requirement Identification — CA ☐ CR ☐

To enter additional statutes for this defendant, click here 4 More Statutes

To enter additional defendants for this proceeding, click here 4 More Defendants

4. ISSUER

Name — CA ☐ CR ☐

To enter additional issuers, click here 4 More Issuers

To enter additional civil actions, use the Item 5-2 Additional Civil Actions expansion file.

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

IR ☐

ITEM 6.1 - EXISTENCE OF DISAGREEMENTS WITH ISSUERS

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)?**

4 ○ **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)?**

4 ○ **YES** ◉ **NO**

CA ☐ CR ☐

ITEM 6.2 - LISTING OF DISAGREEMENTS WITH ISSUERS

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 ☐

To enter additional disagreements, use the Item 6-2 Additional Disagreements expansion file.

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 ☐

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): Studer | CA ☐ CR ☐

b. Given Name (First Name): Michael | CA ☐ CR ☐

c.	License or Certification Number	Issuing State (U.S. only)	Other Issuing Authority	CA	CR
	033662	New York		☐	☐
				☐	☐
				☐	☐

To enter more licenses for this accountant, click here 4 More Licenses

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
				☐	☐
				☐	☐
				☐	☐

To enter more licenses for this accountant, click here 4 More Licenses

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
				☐	☐
				☐	☐
				☐	☐

To enter more licenses for this accountant, click here 4 More Licenses

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
				☐	☐
				☐	☐
				☐	☐

To enter more licenses for this accountant, click here 4 More Licenses

To enter additional accountants, use the Item 7-1 Additional Accountants expansion file.

ITEM 7.2 - NUMBER OF FIRM PERSONNEL		LC ☐
a) Enter the total number of accountants employed by the applicant:	1	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:	1	CA ☐ CR ☐
c) Enter the total number of personnel employed by the applicant:	1	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) **Michael T. Studer CPA P.C.** 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) **Michael T. Studer CPA P.C.** 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) **Michael T. Studer CPA P.C.** 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:

Michael T. Studer

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

10/21/2003

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 foreign applicants, 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 during the last calendar year.

PART IX - SIGNATURE OF APPLICANT

ITEM 9.1 - SIGNATURE OF PARTNER OR AUTHORIZED OFFICER

I, **Michael T. Studer**
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 Title: **President**

I am a: Partner ☐ Officer ☑

Signature

10/21/2003
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.

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.