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Public Notice of Disapproval of
Registration Application

*In re Registration Application of
BloomSchon CPAs LLC*

PCAOB Release No. 102-2026-001

February 25, 2026

The Public Company Accounting Oversight Board (“the Board”) has disapproved the registration application of BloomSchon CPAs LLC (“BloomSchon”), 375 North Broadway, Suite 320, Jericho, New York 11753. Pursuant to Section 105(d)(1)(C) of the Sarbanes-Oxley Act of 2002 (“the Act”) the Board hereby makes public the disapproval determination and the basis for that determination.

The grounds supporting the Board’s disapproval determination are described in the Notice of Hearing attached as an appendix to this release, which the Board issued to BloomSchon on October 7, 2025, pursuant to PCAOB Rule 2106(b)(2)(ii). By its terms, the Notice of Hearing became the Board’s written notice of disapproval, effective as of October 7, 2025, when BloomSchon failed to request a hearing by January 5, 2026. Because BloomSchon failed to seek Securities and Exchange Commission review of the Board’s determination within the period specified by the Commission’s rules, the stay described in Section 105(e) of the Act does not operate to delay public notice of the disapproval.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

February 25, 2026



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NOTICE OF HEARING

PCAOB No. 102-2025-001

Background

1. The Public Company Accounting Oversight Board (“the Board”) has received an application for registration with the Board from BloomSchon CPAs LLC (“BloomSchon”).

2. Section 102(c)(1) of the Sarbanes-Oxley Act of 2002 (“the Act”) provides that

The Board shall approve a completed application for registration not later than 45 days after the date of receipt of the application, in accordance with the rules of the Board, unless the Board, prior to such date, issues a written notice of disapproval to, or requests more information from, the prospective registrant.

Pursuant to the Act, the Board has adopted rules related to the registration process, and the U.S. Securities and Exchange Commission (“the Commission”) has approved those rules.

3. Under PCAOB Rule 2102, the date of receipt of BloomSchon’s application was June 12, 2025.

4. PCAOB Rule 2106(a) provides that the Board will, with respect to an application, determine whether approval of the application for registration is consistent with the Board’s responsibilities under the Act to protect the interests of investors and to further the public interest in the preparation of informative, accurate, and independent audit reports.

5. If, after reviewing the application, the Board is unable to make the determination described in paragraph 4 above within 45 days of receipt of the application, the Board will either request additional information from the applicant or provide the applicant with a written

notice of a hearing to determine whether to approve or disapprove the application. PCAOB Rule 2106(b).

Notice of Hearing Procedure

6. Pursuant to PCAOB Rule 2106(b)(2)(ii), the Board has determined to provide BloomSchon an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove BloomSchon's application for registration. Under the Act and Board rules, BloomSchon has the following two options with respect to this notice:
 - a. BloomSchon may elect to have a hearing pursuant to the Board's rules; or
 - b. BloomSchon may decline to have a hearing and may instead elect to treat this notice as a written notice of disapproval of BloomSchon's application for purposes of Section 102(c) of the Act.
7. If BloomSchon elects a hearing:
 - a. BloomSchon will be deemed to have waived any right to have a Board determination on its application within the time period provided in Section 102(c)(1) of the Act; and
 - b. the Board shall hear evidence concerning the proposed grounds for disapproval described in paragraph 13 below, hear other relevant evidence offered by BloomSchon and the Board staff, and prepare a decision (*see* PCAOB Rules 5200(b), 5500, 5501) at a time and place to be fixed by further order.
8. To elect a hearing, BloomSchon must, on or before January 5, 2026, file with the Board's Secretary a written request for a hearing date and a notice of appearance (*see* PCAOB Rules 5500, 5401(c)). BloomSchon must include with the request:
 - a. a statement that BloomSchon has elected not to treat this notice as a written notice of disapproval for purposes of Section 102(c) of the Act; and
 - b. a statement describing with specificity why BloomSchon believes that the Board should not issue a written notice of disapproval.
9. If BloomSchon elects to forgo a hearing and instead elects to treat this notice as a notice of disapproval for purposes of Section 102(c) of the Act, BloomSchon should notify the Board's Secretary of its election by January 5, 2026.

10. If BloomSchon fails to take the steps described in paragraph 8 above and fails to take the step described in paragraph 9 above, BloomSchon will be deemed to have elected to treat this notice as a notice of disapproval for purposes of Section 102(c) of the Act.

11. If this notice is treated as a notice of disapproval, whether by BloomSchon's election or by BloomSchon's failure to make an election by January 5, 2026:

- a. the date of this notice shall constitute the date of the Board's disapproval, and the proposed grounds described in paragraph 13 below shall constitute the final grounds of the Board's disapproval;
- b. as provided by Section 102(c)(2) of the Act, this notice of disapproval shall be treated as a disciplinary sanction for purposes of Sections 105(d) and 107(c) of the Act;
- c. as provided by Section 105(d) of the Act, the Board shall report this sanction to:
 - (i) the Commission;
 - (ii) any appropriate state regulatory authority or any foreign accountancy licensing board with which BloomSchon is licensed or certified; and
 - (iii) the public (once any stay on the imposition of such sanction has been lifted).

Proposed Basis of Disapproval

12. The Board has considered the following information, which includes information obtained by the Board in connection with BloomSchon's application:

- a. BloomSchon was previously registered with the Board from September 23, 2010 to February 14, 2023.

Section 102(d) of the Act and PCAOB Rule 2200

- b. Section 102(d) of the Act provides that each registered public accounting firm shall submit an annual report to the Board.
- c. PCAOB Rule 2200 provides that each registered public accounting firm must file with the Board an annual report on Form 2 by following the instructions to that form.

d. The annual reporting requirements keep the Board's records current on such basic matters as the firm's name, location, and contact information; facilitate analysis and planning relating to the Board's inspection responsibilities; and inform other Board functions.

e. An annual report on Form 2 was not filed with respect to BloomSchon for the reporting period ended March 31, 2022 ("2022 reporting period"), as required by Section 102(d) of the Act and PCAOB Rule 2200.

PCAOB Rule 2202

f. PCAOB Rule 2202 provides that each registered public accounting firm must pay an annual fee to the Board on or before July 31 of any year in which the firm is required to file an annual report on Form 2.

g. The annual fee permits the Board to recover the costs of processing and reviewing annual reports.

h. The 2022 annual fee was not paid with respect to BloomSchon, as required by PCAOB Rule 2202.

False or Misleading Website Statement

i. At the time BloomSchon submitted its June 2025 application to re-register with the Board, BloomSchon maintained a website that contained the following false or misleading statement: "BloomSchon is a PCAOB registered firm." BloomSchon's website did not indicate in any way that the firm's registration with the PCAOB had been withdrawn or that the firm was no longer able to perform audits of issuers or broker-dealers following its withdrawal from registration with the PCAOB on February 14, 2023.

j. Through the conduct described above, BloomSchon demonstrated either a willingness to mislead the public about significant aspects of its accounting and auditing practice, specifically its PCAOB registration status and its ability to audit issuers and broker-dealers, or a carelessness about the possibility of doing so.

13. As provided in PCAOB Rules 2106(b)(2)(ii) and 5201(c), and on the basis of the information described in paragraph 12, the Board identifies the following separate and independent proposed grounds for disapproving BloomSchon's registration application:

- a. BloomSchon violated Section 102(d) of the Act by failing to file an annual report on Form 2 with the Board for the 2022 reporting period.
 - b. BloomSchon violated PCAOB Rule 2200 by failing to file an annual report on Form 2 with the Board for the 2022 reporting period.
 - c. BloomSchon violated PCAOB Rule 2202 by failing to pay its annual fee for 2022 by the due date.
 - d. BloomSchon's violations described in paragraphs a, b, and c above, resulted from the firm's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.
 - e. BloomSchon's false or misleading website statement resulted from the firm's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.
14. On the basis of the grounds described in paragraph 13, the Board is unable to determine that approval of the application would be consistent with the Board's responsibilities under the Act to protect the interests of investors and to further the public interest in the preparation of informative, accurate, and independent audit reports.

* * *

ISSUED BY THE BOARD.



Phoebe W. Brown
Secretary

October 7, 2025