

Registered Public Accounting Firms - Withdrawal Request Pending

With the Public Company Accounting Oversight Board

As of Friday, September 15, 2023

The following firms are currently registered with the Public Company Accounting Oversight Board but have a pending request to withdraw from registration.

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Registrant	Headquarters Office Location	Date Request Received
Crowe Horwath First Trust LLP	Singapore, Singapore	9/7/2023
Crowe MacKay LLP	Vancouver, B.C, Canada	6/26/2023
Dave Banerjee CPA an Accountancy Corporation	Woodland Hills, California	8/17/2020
Fisher, Herbst & Kemble, P.C.	San Antonio, Texas	9/8/2023
Friedman LLP	New York, New York	12/30/2022
Halperin Ilanit CPA	Tel Aviv, Israel	6/21/2023
Harris, Harvey, Neal & Co., LLP	Danville, Virginia	7/24/2023
HKG, LLP	Pasadena, California	7/20/2023
L&L CPAS, PA	Cornelius, North Carolina	12/20/2022
Liggett & Webb, P.A.	Boynton Beach, Florida	11/16/2022
Loke Lum PAC	Singapore , Singapore	7/26/2023
MASTER, SIDLOW & ASSOCIATES, P.A.	Newark, Delaware	7/24/2023



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Registrant

MaughanSullivan LLC
Melanson, P.C.
Michael C. Allen & Co., CPA's PLLC
MOFRAD FINANCIAL SOLUTIONS
PricewaterhouseCoopers ehf.
RAPHAEL GOLDBERG NIKPOUR COHEN & SULLIVAN, CPA'S PLLC
Somerset CPAs, P.C.
SS Accounting and Auditing Inc.
Timpson Garcia, LLP
Zia Masood Kiani & Co (Chartered Accountants)

Headquarters Office Location

Manchester, Vermont
Merrimack, New Hampshire
WOODBURY, New York
MONTEREY PARK, California
Reykjavik, Iceland
Woodbury, New York
Indianapolis, Indiana
Plano, Texas
Oakland, California
Islamabad, Pakistan

Date Request Received

4/21/2023
7/25/2023
7/18/2023
8/2/2023
7/25/2023
7/25/2023
4/17/2023
7/28/2023
2/14/2023
3/25/2022