



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

BF Borgers CPA PC

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

Country
United States

Street address 1

5400 W Cedar Avenue

Street address 2

City

Lakewood

State/Province

Colorado

Non-U.S. State/Province

Zip/Postal code

80226

Mailing address

Same as physical address

Country

Street address 1

Street address 2

City

State/Province

Non-U.S. State/Province

Zip/Postal code

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

303-953-1454

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

720-251-8836

Website address of the Firm

www.bfbcpa.us

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) Borgers	Given name (first name) Ben
Business title Managing Partner	
Physical business address	Business mailing address <input checked="" type="checkbox"/> Same as physical address
Country United States	Country
Street address 1 5400 W Cedar Avenue	Street address 1
Street address 2	Street address 2
City Lakewood	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80226	Zip/Postal code
Business telephone number (incl. country and area codes) 303-953-1454	
Business facsimile number (incl. country and area codes) 720-251-8836	
Business e-mail address ben@fbcpa.us	

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

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 <i>audit report</i> with respect to an <i>issuer</i> during the reporting period.	<input checked="" type="radio"/> Yes <input type="radio"/> No
b. In the event of an affirmative response to Item 3.1.a, indicate whether the <i>issuers</i> with respect to which the Firm issued <i>audit reports</i> during the reporting period were limited to employee benefit plans that file reports with the <i>Commission</i> on Form 11-K.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
c. In the event of a negative response to Item 3.1.a, indicate whether the Firm <i>played a substantial role in the preparation or furnishing of an audit report</i> with respect to an <i>issuer</i> during the reporting period.	<input type="checkbox"/> Yes <input type="checkbox"/> No
d. Indicate whether the Firm issued any <i>audit report</i> with respect to any <i>broker or dealer</i> during the reporting period.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
e. In the event of a negative response to Item 3.1.d, indicate whether the Firm <i>played a substantial role in the preparation or furnishing of an audit report</i> with respect to a <i>broker or dealer</i> during the reporting period.	<input type="checkbox"/> Yes <input type="checkbox"/> 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. <i>Audit services</i>	CA CR <input type="checkbox"/> <input type="checkbox"/>	2. <i>Other accounting services</i>	CA CR <input type="checkbox"/> <input type="checkbox"/>
96		0	
3. <i>Tax services</i>	CA CR <input type="checkbox"/> <input type="checkbox"/>	4. <i>Non-audit services</i>	CA CR <input type="checkbox"/> <input type="checkbox"/>
4		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 –

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.

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	
<input type="text"/>	
2. Agent Address	
2a. Street Address 1	2d. State
<input type="text"/>	<input type="text"/>
2b. Street Address 2	2e. Zip Code
<input type="text"/>	<input type="text"/>
2c. City	
<input type="text"/>	

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.

<input type="checkbox"/> 3.1.c	<input type="checkbox"/> 3.1.e	<input type="checkbox"/> 3.2.a.1	<input type="checkbox"/> 3.2.a.2	<input type="checkbox"/> 3.2.a.3
<input type="checkbox"/> 3.2.a.4	<input type="checkbox"/> 3.2.b	<input type="checkbox"/> 3.2.c	<input type="checkbox"/> 3.3.a	<input type="checkbox"/> 3.3.b

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

12 ReTech Corp

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

1627611

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 reports.

6/29/2021

3/31/2022

1. Issuer name

3D Makerjet Inc

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

1458023

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 reports.

4/28/2021

1. Issuer name

Achison Inc

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

1672571

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 reports.

5/25/2021

1. Issuer name

Addentax Group Corp

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

1650101

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 reports.

6/29/2021

1. Issuer name

Advanced Voice Recognition Systems Inc

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

1342936

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 reports.

3/29/2022

1. Issuer name

American Rebel Holdings Inc

2. *Issuer* CIK (Central Index Key) number, if any
1648087 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 reports*.

3/29/2022

5/17/2021

1. *Issuer* name

American Resources Corp

2. *Issuer* CIK (Central Index Key) number, if any
1590715 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 reports*.

3/30/2022

1. *Issuer* name

Ameriguard Security Services Inc

2. *Issuer* CIK (Central Index Key) number, if any
1514443 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 reports*.

3/31/2022

6/14/2021

1. *Issuer* name

Appsoft Technologies Inc

2. *Issuer* CIK (Central Index Key) number, if any
1651992 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 reports*.

3/29/2022

5/27/2021

1. *Issuer* name

Arax Holdings Corp

2. *Issuer* CIK (Central Index Key) number, if any
1566243 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 reports*.

2/7/2022

4/22/2021

1. *Issuer* name

AS-IP Tech

2. *Issuer* CIK (Central Index Key) number, if any
1067873 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 reports*.

10/6/2021

5/6/2021

1. Issuer name

Avra Medical Robotics Inc

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

1676163

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 reports*.

2/22/2022

1. Issuer name

Bakhu Holdings

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

1440153

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 reports*.

3/21/2022

2/11/2022

1. Issuer name

Alpine Auto Brokers Inc

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

1642365

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 reports*.

1/21/2022

1. Issuer name

Bergio International Inc

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

1431074

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 reports*.

3/29/2022

1. Issuer name

Bio Lab Naturals

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

1803977

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 reports*.

3/18/2022

1. Issuer name

BioCrude Technologies USA

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

1690384

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 reports*.

3/23/2022

1. *Issuer* name

BioForce Nanosciences Holdings Inc

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

1310488

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 reports*.

2/11/2022

1. *Issuer* name

Bionovate Technologies Corp

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

1575420

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 reports*.

10/14/2021

1. *Issuer* name

BioPower Operations Corp

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

1510832

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 reports*.

2/17/2022

9/30/2021

1. *Issuer* name

Blackstar Enterprise Group Inc

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

1483646

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 reports*.

3/30/2022

4/12/2021

1. *Issuer* name

China Pharma Holdings

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

1106644

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 reports*.

3/30/2022

1. *Issuer* name

Boon Industries Inc

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

1877788

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 reports*.

4/14/2022

8/12/2021

1. *Issuer* name

Bravo Multinational Inc

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

1444839

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 reports*.

2/17/2022

1. *Issuer* name

Brazil Minerals

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

1540684

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 reports*.

3/29/2022

1. *Issuer* name

Brewbilt Manufacturing Inc

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

1641751

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 reports*.

3/31/2022

1. *Issuer* name

Brooqly Inc

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

1854526

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 reports*.

3/30/2022

1. *Issuer* name

C2 Blockchain Inc

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

1882781

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 reports*.

9/16/2021

1. *Issuer* name

C2E Energy

2. *Issuer* CIK (Central Index Key) number, if any
1160798 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 reports*.
3/21/2022 4/6/2021

1. *Issuer* name
Cannapharmarx Inc

2. *Issuer* CIK (Central Index Key) number, if any
1081938 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 reports*.
4/14/2021

1. *Issuer* name
Dr Foods Inc

2. *Issuer* CIK (Central Index Key) number, if any
1857910 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 reports*.
5/3/2021

1. *Issuer* name
Chengda Technology Co Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1713809 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 reports*.
4/15/2021

1. *Issuer* name
China Botanic Pharmaceutical

2. *Issuer* CIK (Central Index Key) number, if any
926844 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 reports*.
12/16/2021 7/14/2021

1. *Issuer* name
China Changjiang Mining & New Energy Company Ltd

2. *Issuer* CIK (Central Index Key) number, if any
29952 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 reports*.
8/18/2021

1. Issuer name

China XD Plastics Co Ltd

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

1353970

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 reports*.

11/15/2021

1. Issuer name

Classworx Inc

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

1530874

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 reports*.

6/3/2021

1. Issuer name

CMG Holdings Group Inc

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

1346655

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 reports*.

3/31/2022

1. Issuer name

Cloudweb, Inc

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

1619227

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 reports*.

3/11/2022

1. Issuer name

Cordia Corp

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

837342

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 reports*.

4/5/2021

1. Issuer name

Crucial Innovations Corp

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

1766016

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 reports*.

6/8/2021

1. *Issuer* name

Cruzani Inc

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

1381871

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 reports*.

6/3/2021

1. *Issuer* name

Cryomass Technologies Inc

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

1533030

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 reports*.

3/28/2022

1. *Issuer* name

Crypto Co

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

1688126

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 reports*.

3/10/2022

1. *Issuer* name

DLT Resolution Inc

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

1420368

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 reports*.

5/10/2021

1. *Issuer* name

Earth Science Tech Inc

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

1538495

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 reports*.

9/8/2021

1. *Issuer* name

Elvictor Group Inc

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

1741489

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 reports*.

3/31/2022 4/14/2021

1. *Issuer* name

Energy Cloud

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

1884431 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 reports*.

9/22/2021 11/3/2021 2/1/2022
3/18/2022

1. *Issuer* name

Yong Bai Chao New Retail Corp

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

1284454 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 reports*.

5/21/2021 3/31/2022

1. *Issuer* name

ESP Resources Inc

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

1346526 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 reports*.

7/29/2021 3/4/2022

1. *Issuer* name

EZ Raider Co

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

1543066 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 reports*.

6/11/2021 9/21/2021

1. *Issuer* name

FDC Tech

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

1722731 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 reports*.

3/28/2022

1. Issuer name

Focus Universal Inc

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

1590418

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 reports*.

3/8/2022

1. Issuer name

Freedom Holdings Inc

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

1386044

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 reports*.

1/13/2022

1. Issuer name

Rogue One Inc

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

1058330

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 reports*.

4/21/2021

1. Issuer name

Fritzy Tech

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

1622408

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 reports*.

9/28/2021

1. Issuer name

Fullnet Communications Inc

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

1092570

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 reports*.

3/31/2022

1. Issuer name

Future Fin Tech Group

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

1066923

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 reports*.

4/15/2021

1. *Issuer* name

GBT Technologies Inc

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

1471781

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 reports*.

3/25/2022

1. *Issuer* name

Global Diversified Marketing Group

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

1725911

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 reports*.

3/14/2022

1. *Issuer* name

Global Wholehealth Partners Corp

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

1598308

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 reports*.

9/27/2021

1. *Issuer* name

Gold Rock Holdings Inc

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

894501

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 reports*.

2/22/2022

6/30/2021

1. *Issuer* name

Greenbox POS

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

1419275

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 reports*.

3/31/2022

1. *Issuer* name

Grom Social Enterprises Inc

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

1662574

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 reports*.

4/13/2021

1. *Issuer* name

Grove Inc

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

1775194 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 reports*.

9/28/2021 4/15/2021

1. *Issuer* name

Gushen Inc

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

1639327 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 reports*.

7/30/2021

1. *Issuer* name

Healthcare Solutions Management Group Inc

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

1418115 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 reports*.

4/21/2021

1. *Issuer* name

Hong Yuan Holding Group

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

1324759 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 reports*.

3/29/2022

1. *Issuer* name

ICore Connect

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

1408057 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 reports*.

4/15/2021

1. *Issuer* name

Innovative Holdings Alliance

2. *Issuer* CIK (Central Index Key) number, if any
1120691 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 reports*.

8/30/2021

1. *Issuer* name
Instadose Pharma Corp

2. *Issuer* CIK (Central Index Key) number, if any
1697587 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 reports*.

3/15/2022

1. *Issuer* name
Iveda Solutions Inc

2. *Issuer* CIK (Central Index Key) number, if any
1397183 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 reports*.

3/15/2022

1. *Issuer* name
JJY Holding Group

2. *Issuer* CIK (Central Index Key) number, if any
1883389 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 reports*.

9/21/2021

1. *Issuer* name
JS Beauty Land Network Technology Inc

2. *Issuer* CIK (Central Index Key) number, if any
1745931 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 reports*.

6/28/2021

1. *Issuer* name
Jupai Holdings Ltd

2. *Issuer* CIK (Central Index Key) number, if any
1616291 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 reports*.

4/16/2021

1. Issuer name

Jupiter Gold Corp

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

1684688

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 reports*.

4/30/2021

1. Issuer name

JV Group

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

1021917

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 reports*.

8/5/2021

1. Issuer name

Kashin Inc

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

1467845

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 reports*.

12/6/2021

1. Issuer name

Kisses from Italy

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

1608092

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 reports*.

4/15/2021

1. Issuer name

Kona Gold Beverage Inc

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

1802546

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 reports*.

4/15/2021

1. Issuer name

Landbay Inc

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

1672572

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 reports*.

6/24/2021

1. *Issuer* name

Leafbuyer Technologies

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

1643721

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 reports*.

10/13/2021

1. *Issuer* name

Lingerie Fighting Championships Inc

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

1407704

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 reports*.

3/31/2022

6/7/2021

4/8/2021

1. *Issuer* name

Med Spa Vacations

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

1671077

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 reports*.

3/24/2022

1. *Issuer* name

Medicine Man Technologies

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

1622879

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 reports*.

3/31/2021

1. *Issuer* name

Mentor Capital Inc

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

1599117

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 reports*.

3/24/2022

4/15/2021

1. *Issuer* name

Messagebgone Inc

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

1655349

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 reports*.

1/12/2022

1. *Issuer* name

Mobiquity Technologies Inc

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

1084267

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 reports*.

3/30/2022

1. *Issuer* name

Moveix

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

1685766

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 reports*.

6/1/2021

1. *Issuer* name

MS Young Adventure Enterprise Inc

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

1693687

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 reports*.

2/25/2022

1. *Issuer* name

Myson Inc

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

1879293

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 reports*.

8/23/2021

1. *Issuer* name

Netsol Technologies

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

1039280

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 reports*.

9/28/2021

1. *Issuer* name

New World Technologies Inc

2. *Issuer* CIK (Central Index Key) number, if any
1756574 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 reports*.

3/3/2022

1. *Issuer* name
Next Meats Holdings Inc

2. *Issuer* CIK (Central Index Key) number, if any
1811530 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 reports*.

8/13/2021

1. *Issuer* name
NHale

2. *Issuer* CIK (Central Index Key) number, if any
1552979 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 reports*.

8/11/2021

1. *Issuer* name
Novagant Corp

2. *Issuer* CIK (Central Index Key) number, if any
1089297 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 reports*.

5/17/2021

1. *Issuer* name
Nunzia Pharmaceutical Co

2. *Issuer* CIK (Central Index Key) number, if any
886093 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 reports*.

9/16/2021

1. *Issuer* name
Nuoncology Labs Inc

2. *Issuer* CIK (Central Index Key) number, if any
1066719 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 reports*.

3/10/2022

12/30/2021

1. *Issuer* name

Okmin Resources Inc

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

1848334

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 reports*.

12/29/2021

1. *Issuer* name

Omnia Wellness Inc

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

1676852

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 reports*.

7/30/2021

1. *Issuer* name

One 4 Art Ltd

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

1541165

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 reports*.

6/28/2021

3/8/2021

b. If the Firm identified any *issuers* 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
- 10-25
- 26-50
- 51-100
- 101-200
- More than 200

Exact Number: 4

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 -

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

Alternative Execution Group

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

167830

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

Check here, if none

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

3/31/2022

1. *Broker's* or *Dealer's* name

GA Repple

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

17486

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

785897

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

Geneos Wealth Management

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

120894

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

1173520

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

Houlihan Capital

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

156028

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

1507737

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

Karbone Capital Markets LLC

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

150704

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

1465977

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

Percival Financial Partners Ltd

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

41813

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1021704 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
Haitou Securities

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
151120

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1469010 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
SMI Capital Markets

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
156441

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1511227 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
SprinkleBrokerage

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
285216

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1683671 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
Timothy Partners

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
41835

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1022112 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
Ascendant Capital Markets LLC

2. *Broker's or Dealer's* CRD (Central Registration Depository) number
152912

3. *Broker's or Dealer's* CIK (Central Index Key) number, if any
1481875 Check here, if none

4. Date(s) of the *audit report(s)* (mm/dd/yyyy)
3/31/2022

1. *Broker's or Dealer's* name
Ascendant Securities

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

129236

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

1267335

Check here, if none

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

3/31/2022

1. *Broker's or Dealer's* name

StartEngine Primary

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

291773

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

1725012

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

Benjamin Securities

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

7754

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

278306

Check here, if none

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

8/25/2021

1. *Broker's or Dealer's* name

Tellson Securities

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

286665

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

1695382

Check here, if none

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

3/31/2022

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: 4

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.

- | | | | | |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> 4.2.a.1 | <input type="checkbox"/> 4.2.a.2 | <input type="checkbox"/> 4.2.a.3 | <input type="checkbox"/> 4.2.a.4 | <input type="checkbox"/> 4.2.a.5 |
| <input type="checkbox"/> 4.4.a.1 | <input type="checkbox"/> 4.4.a.2 | <input type="checkbox"/> 4.4.a.3 | <input type="checkbox"/> 4.4.a.4 | <input type="checkbox"/> 4.4.a.5 |
| <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Same as physical address
Country United States	Country
Street address 1 5400 W Cedar Avenue	Street address 1
Street address 2	Street address 2
City Lakewood	City
State/Province Colorado	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code 80226	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 <i>audit</i> procedures or manuals or related materials, or the use of a name in connection with the provision of <i>audit services</i> or accounting services | <input type="radio"/> Yes
<input checked="" type="radio"/> No |
| 2. Membership or affiliation in or with any network, arrangement, alliance, partnership or association that markets or sells <i>audit services</i> or through which joint <i>audits</i> are conducted | <input type="radio"/> Yes
<input checked="" type="radio"/> No |
| 3. Arrangement, whether by contract or otherwise, with another entity through or from which the Firm employs or leases personnel to perform <i>audit services</i> | <input type="radio"/> Yes
<input checked="" type="radio"/> 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	
Entity Address	
Country	State/Province
Street address 1	Non-U.S. State/Province
Street address 2	Zip/Postal code
City	

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

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 <i>accountants</i>	50	<input type="checkbox"/>	<input type="checkbox"/>
b. Total number of the Firm's certified public accountants (include in this number all <i>accountants</i> employed by the Firm with comparable licenses from non-U.S. jurisdictions)	15	<input type="checkbox"/>	<input type="checkbox"/>
c. Total number of the Firm's personnel	50	<input type="checkbox"/>	<input type="checkbox"/>

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

<p>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 <i>Commission</i> 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 <i>Board</i> disciplinary sanction or a <i>Commission</i> order under Rule 102(e) of the <i>Commission's</i> 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 <i>audit services</i> for any <i>issuer</i>, <i>broker</i>, or <i>dealer</i> during the reporting period.</p>	<input type="radio"/> Yes <input checked="" type="radio"/> No	CA <input type="checkbox"/> CR <input type="checkbox"/>
---	--	--

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) Lien	Given name (first name) Bo-Shiang	
2. Description of the nature of the relationship 5/24/2022 Enforcement document. Left firm in January 2022.		
3. Date Firm entered into relationship (mm/dd/yyyy) 12/15/2016		
4. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order 5/24/2022 <input checked="" type="radio"/> <i>Board</i> <input type="radio"/> <i>Commission</i>		CA <input type="checkbox"/> CR <input type="checkbox"/>

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

<p>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 <i>Board</i> 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 <i>Commission</i> order under Rule 102(e) of the <i>Commission's</i> 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 <i>Commission</i>.</p>	<p><input type="radio"/> Yes <input checked="" type="radio"/> No</p>	<p>CA CR <input type="checkbox"/> <input type="checkbox"/></p>
---	--	--

b. If the Firm provides an affirmative response to 7.2.a, provide the following information for each such entity -

<p>1. Name of entity</p> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>	
<p>2. Description of the nature of the relationship</p> <div style="background-color: #cccccc; height: 100px; width: 100%;"></div>	
<p>3. Date Firm entered into relationship (mm/dd/yyyy)</p> <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>	
<p>4. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order</p> <div style="display: flex; align-items: center;"> <div style="background-color: #cccccc; width: 100px; height: 20px; margin-right: 10px;"></div> <input type="radio"/> <i>Board</i> <input type="radio"/> <i>Commission</i> </div>	<p>CA CR <input type="checkbox"/> <input type="checkbox"/></p>

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 CA CR
 No

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 <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>	CA CR <input type="checkbox"/> <input type="checkbox"/>
2. Description of the nature of the relationship <div style="background-color: #cccccc; height: 100px; width: 100%;"></div>	
3. Date Firm entered into relationship (mm/dd/yyyy) <div style="background-color: #cccccc; height: 20px; width: 100%;"></div>	
4. Description of the services provided or to be provided to the Firm by the individual or entity <div style="background-color: #cccccc; height: 100px; width: 100%;"></div>	
5. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order <div style="background-color: #cccccc; height: 20px; width: 100%;"></div> <input type="radio"/> <i>Board</i> <input type="radio"/> <i>Commission</i>	

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.

- | | | | |
|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <input type="checkbox"/> 7.1.a | <input type="checkbox"/> 7.1.b | <input type="checkbox"/> 7.2.a | <input type="checkbox"/> 7.2.b |
| <input type="checkbox"/> 7.3.a | <input type="checkbox"/> 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*

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

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

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 persons*, 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

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):
 Given name (first name) | Family name (last name)

Manual signature (to be retained in accordance with PCAOB Rule 2204):

Date of typed and manual signatures (mm/dd/yyyy):

Business Title:

Capacity in which signed: Partner Officer

Business mailing address	
Country <input type="text" value="United States"/>	State/Province <input type="text" value="Colorado"/>
Street address 1 <input type="text" value="5400 W Cedar Ave"/>	Non-U.S. State/Province
Street address 2 <input type="text"/>	Zip/Postal code <input type="text" value="80226"/>
City <input type="text" value="Lakewood"/>	
Business telephone number (incl. country and area codes) <input type="text" value="3039531454"/>	
Business facsimile number (incl. country and area codes) <input type="text"/>	
Business e-mail address <input type="text" value="contact@denveraudit.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.