



PCAOB FORM 3
SPECIAL REPORT
 PUBLIC COMPANY ACCOUNTING
 OVERSIGHT BOARD

Registered public accounting firms must provide any required special report and any amendments thereto to the PCAOB by completing and submitting this Form according to the instructions to Form 3.

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.

Note: If the Firm is filing this Form 3 to report that the Firm's legal name has changed, the name entered in Item 1.1.a should be the Firm's legal name before the name change that is being reported. The Firm's new name should be included in the response to Item 1.1.c.

PART I - IDENTITY OF THE FIRM

ITEM 1.1 NAME OF THE FIRM

a. State the legal name of the Firm

BF Borgers CPA PC

b. Other names used in *audit reports*

c. If the Firm is filing this Form 3 to report that the Firm's legal name has changed, state the new legal name of the Firm

Note: The name provided in Item 1.1.c will be the name under which the Firm is registered with the *Board* if this Form is filed in accordance with Rule 2203.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART II - REASON FOR FILING THIS REPORT		CHECK ALL THAT APPLY
<p>Indicate, by checking the relevant box(es) from among Items 2.1 through 2.18 below, the event(s) being reported on this Form. More than one event may be reported in the same Form 3 filing. For each event indicated below, proceed to the Parts and Items of this Form indicated parenthetically for the specific event being reported and provide the information therein described. Provide responses only to those Parts and Items of the Form specifically indicated for the event or events that the Firm identifies in this Part II as an event being reported on this Form. (For example, if the Form is being filed solely to report that the Firm has changed its name, check the box for Item 2.17 in this Part of the Form, and complete only Item 7.1 and Part VIII of the Form.) If the Firm is filing this Form to amend a previous filing, the Firm also should complete Item 2.19.</p> <p>Note: In Items 2.4 through 2.11 and Item 2.15, the reportable event is described in terms of whether the Firm "has become aware" of certain facts. For these purposes, the Firm is deemed to have become aware of the relevant facts on the date that any partner, shareholder, principal, owner, or member of the Firm first becomes aware of the facts.</p>		
AUDIT REPORTS		
2.1	The Firm has withdrawn an <i>audit report</i> on an <i>issuer's</i> financial statements, or withdrawn its consent to the use of its name in a report, document, or written communication containing an <i>issuer's</i> financial statements, and the <i>issuer</i> has failed to comply with a <i>Commission</i> requirement to make a report concerning the matter pursuant to Item 4.02 of <i>Commission</i> Form 8-K. (Complete Item 3.1 and Part VIII.)	<input type="checkbox"/>
2.1-C	The Firm has resigned, declined to stand for re-appointment, or been dismissed from an <i>audit</i> engagement as principal <i>auditor</i> (or an <i>auditor</i> upon whom the <i>issuer's</i> principal <i>auditor</i> expressed reliance in its report regarding a significant subsidiary), and the <i>issuer</i> has failed to comply with a <i>Commission</i> requirement to make a report concerning the matter pursuant to Item 4.01 of <i>Commission</i> Form 8-K. (Complete Item 3.2 and Part VIII.)	<input type="checkbox"/>
2.2	The Firm has issued <i>audit reports</i> with respect to more than 100 <i>issuers</i> in a calendar year immediately following a calendar year in which the Firm did not issue <i>audit reports</i> with respect to more than 100 <i>issuers</i> . (Complete Part VIII.)	<input type="checkbox"/>
2.3	The Firm has issued <i>audit reports</i> with respect to 100 or fewer <i>issuers</i> in a completed calendar year immediately following a calendar year in which the Firm issued <i>audit reports</i> with respect to more than 100 <i>issuers</i> . (Complete Part VIII.)	<input type="checkbox"/>
CERTAIN LEGAL PROCEEDINGS		
2.4	The Firm has become aware that the Firm has become a defendant in a criminal proceeding prosecuted by a governmental criminal law enforcement authority. (Complete Item 4.1 and Part VIII.)	<input type="checkbox"/>
2.5	The Firm has become aware that, in a matter arising out of his or her conduct in the course of providing <i>audit services</i> or <i>other accounting services</i> to an <i>issuer, broker, dealer</i> , a partner, shareholder, principal, owner, member, or <i>audit</i> manager of the Firm has become a defendant in a criminal proceeding prosecuted by a governmental criminal law enforcement authority. (Complete Item 4.1 and Part VIII.)	<input type="checkbox"/>
2.6	The Firm has become aware that a partner, shareholder, principal, owner, member, or <i>audit</i> manager of the Firm who provided at least ten hours of <i>audit services</i> for any <i>issuer, broker, or dealer</i> during the Firm's current fiscal year or its most recently completed fiscal year has become a defendant in a criminal proceeding prosecuted by a governmental criminal law enforcement authority and is charged with fraud, embezzlement, forgery, extortion, bribery, obstruction of justice, perjury, or false statements; or charged with any crime arising out of alleged conduct relating to accounting, auditing, securities, banking, commodities, taxation, consumer protection, or insurance. (Complete Item 4.1 and Part VIII.)	<input type="checkbox"/>
2.7	The Firm has become aware that, in a matter arising out of the Firm's conduct in the course of providing professional services for a client, the Firm has become a defendant or respondent in a civil or alternative dispute resolution proceeding initiated by a governmental entity or in an administrative or disciplinary proceeding other than a <i>Board</i> disciplinary proceeding. (Complete Item 4.1 and Part VIII.)	<input checked="" type="checkbox"/>
2.8	The Firm has become aware that, in a matter arising out of his or her conduct in the course of providing <i>audit services</i> or <i>other accounting services</i> to an <i>issuer, broker, dealer</i> , a partner, shareholder, principal, owner, member, or <i>audit</i> manager of the Firm has become a defendant or respondent in a civil or alternative dispute resolution proceeding initiated by a governmental entity or in an administrative or disciplinary proceeding other than a <i>Board</i> disciplinary proceeding. (Complete Item 4.1 and Part VIII.)	<input type="checkbox"/>
2.9	The Firm has become aware that, in a matter arising out of his or her conduct in the course of providing professional services for a client, a partner, shareholder, principal, owner, member, or <i>audit</i> manager of the Firm who provided at least ten hours of <i>audit services</i> for any <i>issuer, broker, or dealer</i> during the Firm's current fiscal year or its most recently completed fiscal year has become a defendant or respondent in a civil or alternative dispute resolution proceeding initiated by a governmental entity or in an administrative or disciplinary proceeding other than a <i>Board</i> disciplinary proceeding. (Complete Item 4.1 and Part VIII.)	<input type="checkbox"/>
2.10	The Firm has become aware that a proceeding meeting the criteria described in Items 2.4, 2.5, 2.6, 2.7, 2.8, or 2.9 above has been concluded as to the Firm or a partner, shareholder, principal, owner, member, or <i>audit</i> manager of the Firm (whether by dismissal, acceptance of pleas, through consents or settlement agreements, the entry of a final judgment, or otherwise). (Complete Item 4.2 and Part VIII.)	<input checked="" type="checkbox"/>
2.11	The Firm has become aware that the Firm, or the parent or a subsidiary of the Firm, has become the subject of a petition filed in a bankruptcy court, or has otherwise become the subject of a proceeding in which a court or governmental agency (or, in a non- U.S. jurisdiction, a person or entity performing a comparable function) has assumed jurisdiction over substantially all of the assets or business of the Firm or its parent or a subsidiary. (Complete Item 4.3 and Part VIII.)	<input type="checkbox"/>

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CERTAIN RELATIONSHIPS	
2.12	The Firm has taken on as an employee, partner, shareholder, principal, or member, or has otherwise become owned or partly owned by, a person who is currently the subject of (a) a <i>Board</i> disciplinary sanction suspending or barring the person from being an <i>associated person of a registered public accounting firm</i> , (b) a <i>Commission</i> order suspending or denying the privilege of appearing or practicing before the <i>Commission</i> , or (c) a court-ordered injunction prohibiting appearance or practice before the <i>Commission</i> . (Complete Item 5.1 and Part VIII.) <input type="checkbox"/>
2.13	The Firm has become owned or partly owned by an entity that is currently the subject of (a) a <i>Board</i> disciplinary sanction suspending or revoking that entity's registration or disapproving that entity's application for registration, (b) a <i>Commission</i> order suspending or denying the privilege of appearing or practicing before the <i>Commission</i> , or (c) a court-ordered injunction prohibiting appearance or practice before the <i>Commission</i> . (Complete Item 5.2 and Part VIII.) <input type="checkbox"/>
2.14	The Firm has entered into a contractual or other arrangement to receive consulting or other professional services from a person or entity meeting any of the criteria described in Items 2.12 or 2.13 above. (Complete Item 5.3 and Part VIII.) <input type="checkbox"/>
LICENSES AND CERTIFICATIONS	
2.15	The Firm has become aware that its authorization to engage in the business of auditing or accounting in a particular jurisdiction has ceased to be effective or has become subject to conditions or contingencies other than conditions or contingencies imposed on all firms engaged in the business of auditing or accounting in the jurisdiction. (Complete Item 6.1 and Part VIII.) <input type="checkbox"/>
2.16	The Firm has obtained a license or certification authorizing the Firm to engage in the business of auditing or accounting and which has not been identified on any Form 1 or Form 3 previously filed by the Firm, or there has been a change in a license or certification number identified on a Form 1 or Form 3 previously filed by the Firm. (Complete Item 6.2 and Part VIII.) <input type="checkbox"/>
CHANGES IN THE FIRM OR THE FIRM'S BOARD CONTACT PERSON	
2.17	The Firm has changed its legal name while otherwise remaining the same legal entity that it was before the name change. (Complete Item 7.1 and Part VIII.) <input type="checkbox"/>
2.18	There has been a change in the business mailing address, business telephone number, business facsimile number, or business e-mail of the person most recently designated by the Firm (on Form 2, Form 3, or Form 4) as the Firm's primary contact with the <i>Board</i> , or the Firm is designating a new person to serve as the primary contact. (Complete Item 7.2 and Part VIII.) <input type="checkbox"/>
AMENDMENT	
2.19	If this is an amendment to a report previously filed with the <i>Board</i> - <input type="checkbox"/>
<p>a. Indicate, by checking the box corresponding to this item, that this is an amendment. <input type="checkbox"/></p> <p>b. Identify the specific Item numbers of this Form (other than this Item 2.19) as to which the Firm's response has changed from that provided in the most recent Form 3 or amended Form 3 filed by the Firm with respect to the events reported on this Form.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Part I Identity of the Firm <ul style="list-style-type: none"> • Part III Withdrawn <i>Audit Reports and Issuer Auditor Changes</i> <ul style="list-style-type: none"> <input type="checkbox"/> Item 3.1 Withdrawn <i>Issuer Audit Reports</i> and Consents <input type="checkbox"/> Item 3.2 <i>Issuer Auditor Changes</i> <input type="checkbox"/> Incomplete Responses Due to Asserted Non-U.S. Legal Restrictions • Part IV Certain Proceedings <ul style="list-style-type: none"> <input type="checkbox"/> Item 4.1 Criminal, Governmental, Administrative, or Disciplinary Proceedings <input type="checkbox"/> Item 4.2 Concluded Criminal, Governmental, Administrative, or Disciplinary Proceedings <input type="checkbox"/> Item 4.3 Bankruptcy or Receivership <input type="checkbox"/> Incomplete Responses Due to Asserted Non-U.S. Legal Restrictions • Part V Certain Relationships <ul style="list-style-type: none"> <input type="checkbox"/> Item 5.1 New Relationship with Person Subject to Bar or Suspension <input type="checkbox"/> Item 5.2 New Ownership Interest by Firm Subject to Bar or Suspension <input type="checkbox"/> Item 5.3 Certain Arrangements to Receive Consulting or Other Professional Services <input type="checkbox"/> Incomplete Responses Due to Asserted Non-U.S. Legal Restrictions • Part VI License and Certifications <ul style="list-style-type: none"> <input type="checkbox"/> Item 6.1 Loss of, or Limitations Imposed on, Authorization to Engage in the Business of Auditing or Accounting <input type="checkbox"/> Item 6.2 New License or Certification <input type="checkbox"/> Incomplete Responses Due to Asserted Non-U.S. Legal Restrictions • Part VII Changes in the Firm or the Firm's <i>Board</i> Contact Person <ul style="list-style-type: none"> <input type="checkbox"/> Item 7.1.a – 7.1.c <input type="checkbox"/> Item 7.1.d Brief Description of the Reason(s) for the Change <input type="checkbox"/> Item 7.2 Change in Contact Information <input type="checkbox"/> Incomplete Responses Due to Asserted Non-U.S. Legal Restrictions • Part IX Exhibits <ul style="list-style-type: none"> <input type="checkbox"/> Exhibit 99.1 Request for Confidential Treatment <input type="checkbox"/> Exhibit 99.3 Materials Required by Rule 2207(c)(2)-(4) 	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART III - WITHDRAWN AUDIT REPORTS AND ISSUER AUDITOR CHANGES

ITEM 3.1 WITHDRAWN ISSUER AUDIT REPORTS AND CONSENTS

If the Firm has withdrawn an *audit report* on an *issuer's* financial statements, or withdrawn its consent to the use of its name in a report, document, or written communication containing an *issuer's* financial statements, and the *issuer* has failed to comply with a *Commission* requirement to make a report concerning the matter pursuant to Item 4.02 of *Commission Form 8-K*, provide -

a. <i>Issuer</i> name <input type="text"/>	<i>Issuer</i> CIK (Central Index Key) number, if any <input type="text"/> Check here, if none <input type="checkbox"/>
b. Date(s) of the <i>audit report(s)</i> that the Firm has withdrawn, or to which the Firm's withdrawal of consent relates (mm/dd/yyyy) <input type="text"/>	
c. A description of the reason(s) the Firm has withdrawn the <i>audit report(s)</i> or the consent <div style="text-align: right;">CA <input type="checkbox"/> CR <input type="checkbox"/></div> <input type="text"/>	

ITEM 3.2 ISSUER AUDITOR CHANGES

If the Firm has resigned, declined to stand for re-appointment, or been dismissed from an *audit* engagement as principal *auditor* (or an *auditor* upon whom the *issuer's* principal *auditor* expressed reliance in its report regarding a significant subsidiary) and the *issuer* has failed to comply with a *Commission* requirement to make a report concerning the matter pursuant to Item 4.01 of *Commission* Form 8-K, provide –

a.	<i>Issuer</i> Name	<i>Issuer</i> CIK (Central Index Key) number, if any	
	<input type="text"/>	<input type="text"/>	Check here, if none <input type="checkbox"/>
b.	1. Indicate whether the firm resigned, declined to stand for re-appointment, or was dismissed.		2. Date of Action
	<input type="text"/>		<input type="text"/>

Note: The 30-day period in which the Firm must report the event does not begin to run unless and until the *issuer* fails to report on Form 8-K within the time required by the *Commission's* rules. The Firm must then report the event on Form 3 within 30 days of the expiration of the required Form 8-K filing deadline, unless, within that 30-day period, the *issuer* reports on a late-filed Form 8-K.

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Item 3.1.c, has either withheld 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 3 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.a | <input type="checkbox"/> 3.1.b | <input type="checkbox"/> 3.1.c |
| <input type="checkbox"/> 3.2.a | <input type="checkbox"/> 3.2.b1 | <input type="checkbox"/> 3.2.b2 |

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PART IV - CERTAIN PROCEEDINGS

ITEM 4.1 CRIMINAL, GOVERNMENTAL, ADMINISTRATIVE, OR DISCIPLINARY PROCEEDINGS

If the Firm has indicated in this Form 3 that any of the events described in Items 2.4, 2.5, 2.6, 2.7, 2.8 or 2.9 has occurred, provide the following information with respect to each such event -

a. Name, filing date, and case or docket number of the proceeding, and the nature of the proceeding CA CR

Name of the proceeding

DORA case numbers 2020-6098 & 2020-6100

Filing date of proceeding (mm/dd/yyyy)

1/8/2021

Case or docket number

2020-6098 and 2020-6100

Check here, if none

Nature of proceeding

Administrative or Disciplinary

b. Name of the court, tribunal, or body in or before which the proceeding was filed CA CR

State Board of Accountancy

c. Indicate (by checking yes or no) whether the Firm itself is a defendant or respondent in the proceeding. If the Firm is a defendant or a respondent, identify the statutes, rules, or legal duties that the Firm is alleged to have violated, and a brief description of the firm's alleged conduct in violation of those statutes, rules, or legal duties. CA CR

Yes

No

Settlement with the state in regards to complaint from an attorney in regards to an Estate Tax Return prepared by a previous tax director.

d. The names of every defendant or respondent who is a partner, shareholder, principal, owner, member, or *audit* manager of the Firm, or who was such either at the time the Firm received notice of the proceeding or at the time of the alleged conduct on which any claim or charge is based, and who provided at least ten hours of *audit services* for any *issuer*, *broker*, or *dealer* during the Firm's current fiscal year or its most recent fiscal year; and, as to each such defendant or respondent, the statutes, rules, or legal duties that he or she is alleged to have violated, and a brief description of his or her alleged conduct in violation of those statutes, rules, or legal duties.

CA CR

Name

Family name (last name)

Borgers

Given name (first name)

Ben

The statutes, rules, or legal duties that he or she is alleged to have violated, and a brief description of his or her alleged conduct in violation of those statutes, rules, or legal duties

1.9 Rules for Professional Conduct E. Professional Competence and Compliance with Applicable Technical Standards

e. Name of any client that was the recipient of the professional services to which any claim or charge in the proceeding relates.

Tax client only. No audit work done for them.

CA CR

Note: For the purpose of this Part, administrative or disciplinary proceedings include those of the *Commission*; 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.

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

ITEM 4.2 CONCLUDED CRIMINAL, GOVERNMENTAL, ADMINISTRATIVE, OR DISCIPLINARY PROCEEDINGS

If any proceeding meeting the criteria described in Items 2.4, 2.5, 2.6, 2.7, 2.8, or 2.9, including any proceeding reported in Item 4.1, has been concluded as to the Firm or a partner, shareholder, principal, owner, member, or *audit* manager of the Firm (whether by dismissal, acceptance of pleas, through consents or settlement agreements, the entry of a final judgment, or otherwise), provide -

Proceeding

a. Name, filing date, and case or docket number of the proceeding, and the nature of the proceeding CA CR

Name of proceeding
DORA Cases 2020-6098 & 2020-6100

Filing date of proceeding (mm/dd/yyyy) Case or docket number
1/8/2021 2020-6098 and 2020-6100 Check here, if none

Nature of proceeding
Administrative or Disciplinary

b. Name of the court, tribunal, or body in or before which the proceeding was filed CA CR
Board of Accountancy

c. A brief description of the terms of the conclusion of the proceeding as to the Firm or partner, shareholder, principal, owner, member, or *audit* manager CA CR

Fines imposed of \$1,150

ITEM 4.3 BANKRUPTCY OR RECEIVERSHIP

If the Firm, or the parent or a subsidiary thereof, has become the subject of a petition filed in a bankruptcy court, or has otherwise become the subject of a proceeding in which a court or governmental agency (or, in a non-U.S. jurisdiction, a person or entity performing a comparable function) has assumed jurisdiction over substantially all of the assets or business of the Firm or its parent or a subsidiary, provide -

a. Name of the proceeding CA CR

b. Name of the court or governmental body CA CR

c. Date of filing or the assumption of jurisdiction (mm/dd/yyyy) CA CR

d. Identity of the receiver, fiscal agent, or similar officer CA CR

Date the receiver, fiscal agent, or similar officer was appointed (mm/dd/yyyy) CA CR

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 3 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"/> 4.1.a | <input type="checkbox"/> 4.1.b | <input type="checkbox"/> 4.1.c | <input type="checkbox"/> 4.1.d | <input type="checkbox"/> 4.1.e | <input type="checkbox"/> 4.2.a |
| <input type="checkbox"/> 4.2.b | <input type="checkbox"/> 4.2.c | <input type="checkbox"/> 4.3.a | <input type="checkbox"/> 4.3.b | <input type="checkbox"/> 4.3.c | <input type="checkbox"/> 4.3.d |

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART V - CERTAIN RELATIONSHIPS

ITEM 5.1 NEW RELATIONSHIP WITH PERSON SUBJECT TO BAR OR SUSPENSION

If the Firm has taken on as an employee, partner, shareholder, principal, or member, or has otherwise become owned or partly owned by a person who is currently the subject of (a) a *Board* disciplinary sanction suspending or barring the person from being an *associated person of a registered public accounting firm*, (b) a *Commission* order suspending or denying the privilege of appearing or practicing before the *Commission*, or (c) a court-ordered injunction prohibiting appearance or practice before the *Commission*, provide -

a. Person's name		CA	CR
Family name (last name)	Given name (first name)	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>			
b. Nature of the person's relationship with the Firm		CA	CR
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>			
c. Date the relationship with the Firm began (mm/dd/yyyy)		CA	CR
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>

ITEM 5.2 NEW OWNERSHIP INTEREST BY FIRM SUBJECT TO BAR OR SUSPENSION

If the Firm has become owned or partly owned by an entity that is currently the subject of (a) a *Board* disciplinary sanction suspending or revoking that entity's registration or disapproving that entity's application for registration, (b) a *Commission* order suspending or denying the privilege of appearing or practicing before the *Commission*, or (c) a court-ordered injunction prohibiting appearance or practice before the *Commission*, provide -

a. Name of the entity that has obtained an ownership interest in the Firm		CA	CR
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>
b. Nature and extent of the ownership interest		CA	CR
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>			
c. Date the ownership interest was obtained (mm/dd/yyyy)		CA	CR
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>

ITEM 5.3 CERTAIN ARRANGEMENTS TO RECEIVE CONSULTING OR OTHER PROFESSIONAL SERVICES

If the Firm has entered into a contractual or other arrangement to receive consulting or other professional services from a person or entity meeting any of the criteria described in Items 2.12 or 2.13 above, provide -

a. Name of the person or entity		CA	CR
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>
b. Date that the Firm entered into the contract or other arrangement (mm/dd/yyyy)		CA	CR
<input type="text"/>		<input type="checkbox"/>	<input type="checkbox"/>
c. Description of the services to be provided to the Firm by the person or entity		CA	CR
<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>			

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

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 3 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"/> 5.1.a | <input type="checkbox"/> 5.1.b | <input type="checkbox"/> 5.1.c | <input type="checkbox"/> 5.2.a | <input type="checkbox"/> 5.2.b |
| <input type="checkbox"/> 5.2.c | <input type="checkbox"/> 5.3.a | <input type="checkbox"/> 5.3.b | <input type="checkbox"/> 5.3.c | |

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VI - LICENSES AND CERTIFICATIONS

ITEM 6.1 LOSS OF, OR LIMITATIONS IMPOSED ON, AUTHORIZATION TO ENGAGE IN THE BUSINESS OF AUDITING OR ACCOUNTING

If the Firm's authorization to engage in the business of auditing or accounting in a particular jurisdiction has ceased to be effective or has become subject to conditions or contingencies other than conditions or contingencies imposed on all firms engaged in the business of auditing or accounting in the jurisdiction, provide -

a. Name of the *state*, agency, board or other authority that had issued the license or certification related to such authorization

b. Number of the license or certification

Check here, if none

c. Date that the authorization ceased to become effective or became subject to conditions or contingencies

d. A brief description of the reason(s) for such action, including a description of the conditions or contingencies, if any

CA CR

ITEM 6.2 NEW LICENSE OR CERTIFICATION

If the Firm has obtained any license or certification authorizing the Firm to engage in the business of auditing or accounting, and which has not been identified on any Form 1 or Form 3 previously filed by the Firm, or there has been a change in any license or certification number identified on a Form 1 or Form 3 previously filed by the Firm, provide -

a. Name of the issuing *state*, agency, board or other authority

b. Number of the license or certification

Check here, if none

c. Date the license or certification took effect (mm/dd/yyyy)

d. If the license or certification replaces another license or certification issued by the same authority, the number of the replaced license or certification

Note: If the Firm is filing a Form 4 to report a change in its form of organization, change in jurisdiction, or a business combination, the Firm should report on Form 4, rather than Form 3, any related license change that takes effect before the submission of the Form 4.

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 3 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 6.1.d 6.2.a
 6.2.b 6.2.c 6.2.d

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VII - CHANGES IN THE FIRM OR THE FIRM'S BOARD CONTACT PERSON

ITEM 7.1 CHANGE IN NAME OF FIRM

If the Firm is reporting a change in its legal name provide -

a. New legal name of Firm

b. Legal name of the Firm immediately preceding new legal name

c. Effective date of name change (mm/dd/yyyy)

d. Brief description of the reason(s) for the change

CA CR

e. Affirm, by checking the box corresponding to this Item, that, other than the name change, the Firm is the same legal entity that it was before the name change.

Note: If, other than the name change, the Firm is not the same legal entity that it was before the name change, whether because of a change in the Firm's legal form of organization or because of other transactions, the registration status of the predecessor firm does not automatically attach to the Firm, and the Firm cannot report the event as a name change. If the Firm cannot make the affirmation required by Item 7.1.e, the Firm cannot execute the certification in Part VIII as to Item 7.1, and this Form cannot be deemed filed under Rule 2206.

In that event, the Firm should consider whether, pursuant to the provisions of Rule 2108, the Firm can make the representations required in a Form 4 filing to enable the predecessor firm's registration to attach to the Firm. If the Firm cannot or does not file with the *Board* a Form 4 making all necessary representations, the predecessor firm's registration does not attach to the Firm. In those circumstances, the Firm may not lawfully prepare or issue an *audit report* without first filing an application for registration on Form 1 and having that application approved by the *Board*.

Note: If the Firm is filing a Form 4 to report a change in its form of organization, change in jurisdiction, or a business combination, the Firm should report any related name change on Form 4 and not on Form 3.

ITEM 7.2 CHANGE IN CONTACT INFORMATION

If there has been a change in the business mailing address, business telephone number, business facsimile number, or business e-mail address of the person most recently designated by the Firm (on Form 2, Form 3, or Form 4) as the Firm's primary contact with the *Board*, or if the Firm is designating a new person to serve as the primary contact, provide -

Primary contact name
Family name (last name)

Given name (first name)

Business mailing address
Country

City

Street address 1

State/Province

Street address 2

Non-U.S. State/Province

Zip/Postal code

Business telephone number (incl. country and area code)

Business facsimile number (incl. country and area code)

Business e-mail address

INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS

If the Firm is a *foreign registered public accounting firm* that, in responding to Item 7.1.d, has either withheld 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 3 without violating non-U.S. law, the Firm must indicate that by checking here.

7.1.d

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART VIII - CERTIFICATION OF THE FIRM

ITEM 8.1 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, 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
- d. either -
 - 1. Based on my knowledge, the Firm has not failed to include in this Form any information or affirmation that is required by the instructions to this Form, with respect to the event or events being reported on this Form, or
 - 2. based on my 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, with respect to the event or events being reported on this Form, except for information or affirmations that the Firm asserts it cannot provide to the *Board* on this Form 3 without violating non-U.S. law;
 - (B) with respect to any such withheld information or affirmation, the Firm has made the efforts required by 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.

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"/>	City <input type="text" value="Lakewood"/>
Street address 1 <input type="text" value="5400 W Cedar Avenue"/>	State/Province <input type="text" value="Colorado"/>
Street address 2 <input type="text"/>	Non-US State/Province <input type="text"/>
Zip/Postal code <input type="text" value="80226"/>	
Business telephone number (incl. country and area codes) <input type="text" value="303-953-1454"/>	
Business facsimile number (incl. country and area codes) <input type="text" value="720-251-8836"/>	
Business e-mail address <input type="text" value="ben@bfbcpa.us"/>	

Italicized terms are defined in PCAOB Rule 1001. The Firm must apply those definitions in completing this Form.

PART IX - EXHIBITS

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 3.

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.