

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

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

Mailing address

Same as physical address

Country

Country

Street address 1

Street address 1

Street address 2

Street address 2

City

City

State/Province

State/Province

Non-U.S. State/Province

Non-U.S. State/Province

Zip/Postal code

Zip/Postal code

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

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

Website address of the Firm

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)	Given name (first name)
Business title	
Physical business address	Business mailing address <input type="checkbox"/> Same as physical address
Country	Country
Street address 1	Street address 1
Street address 2	Street address 2
City	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code
Business telephone number (incl. country and area codes)	
Business facsimile number (incl. country and area codes)	
Business e-mail address	

Sample Version

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)

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
 - 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

- Exhibit 99.3, Materials Required by Rule 2207(c)(2)-(4)

Sample Version

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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="checkbox"/> Yes <input type="checkbox"/> 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 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. In the event of a negative response to both Items 3.1.a and 3.1.c, indicate whether, during the reporting period, the Firm issued any document with respect to financial statements of a <i>non-issuer</i> broker-dealer in which the Firm either set forth an opinion on the financial statements or asserted that no such opinion can be expressed.	<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"/>
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"/>

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 –

<input checked="" type="checkbox"/> 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 <i>issuer audit</i> clients for the relevant services rendered during the reporting period.	CA CR <input type="checkbox"/> <input type="checkbox"/>
<input type="checkbox"/> 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 <i>issuer audit</i> client fees as determined by reference to the fee amounts disclosed to the <i>Commission</i> by those clients for each client's fiscal year that ended during the reporting period (including, for clients who have not made the required <i>Commission</i> 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.

<input type="checkbox"/>	CA CR <input type="checkbox"/> <input type="checkbox"/>
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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*.

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"/> 3.2.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			

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

PART IV - AUDIT CLIENTS AND AUDIT REPORTS

ITEM 4.1 - AUDIT REPORTS ISSUED BY THE FIRM

a. Provide the following information concerning each *issuer* for which the Firm issued any *audit report(s)* during the reporting period -

1. *Issuer* name

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

Check here, if none

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

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* 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:

Note: In responding to Item 4.1, careful attention should be paid to the definition of *audit report*, which is found in Rule 1001 (a)(vi) of the *Board's Rules*, and which does not encompass reports prepared for entities that are not *issuers*, as that term is defined in Rule 1001(i)(iii). Careful attention should also 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 in Item 4.1.a.3.

Sample Version

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ITEM 4.2 - 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* 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 -

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.

4.2.a.1

4.2.a.2

4.2.a.3

4.2.a.4

4.2.a.5

Sample Version

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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 type="checkbox"/> Same as physical address
Country	Country
Street address 1	Street address 1
Street address 2	Street address 2
City	City
State/Province	State/Province
Non-U.S. State/Province	Non-U.S. State/Province
Zip/Postal code	Zip/Postal code

Sample Version

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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="checkbox"/> Yes | <input type="checkbox"/> 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="checkbox"/> Yes | <input type="checkbox"/> 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="checkbox"/> Yes | <input type="checkbox"/> 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 -

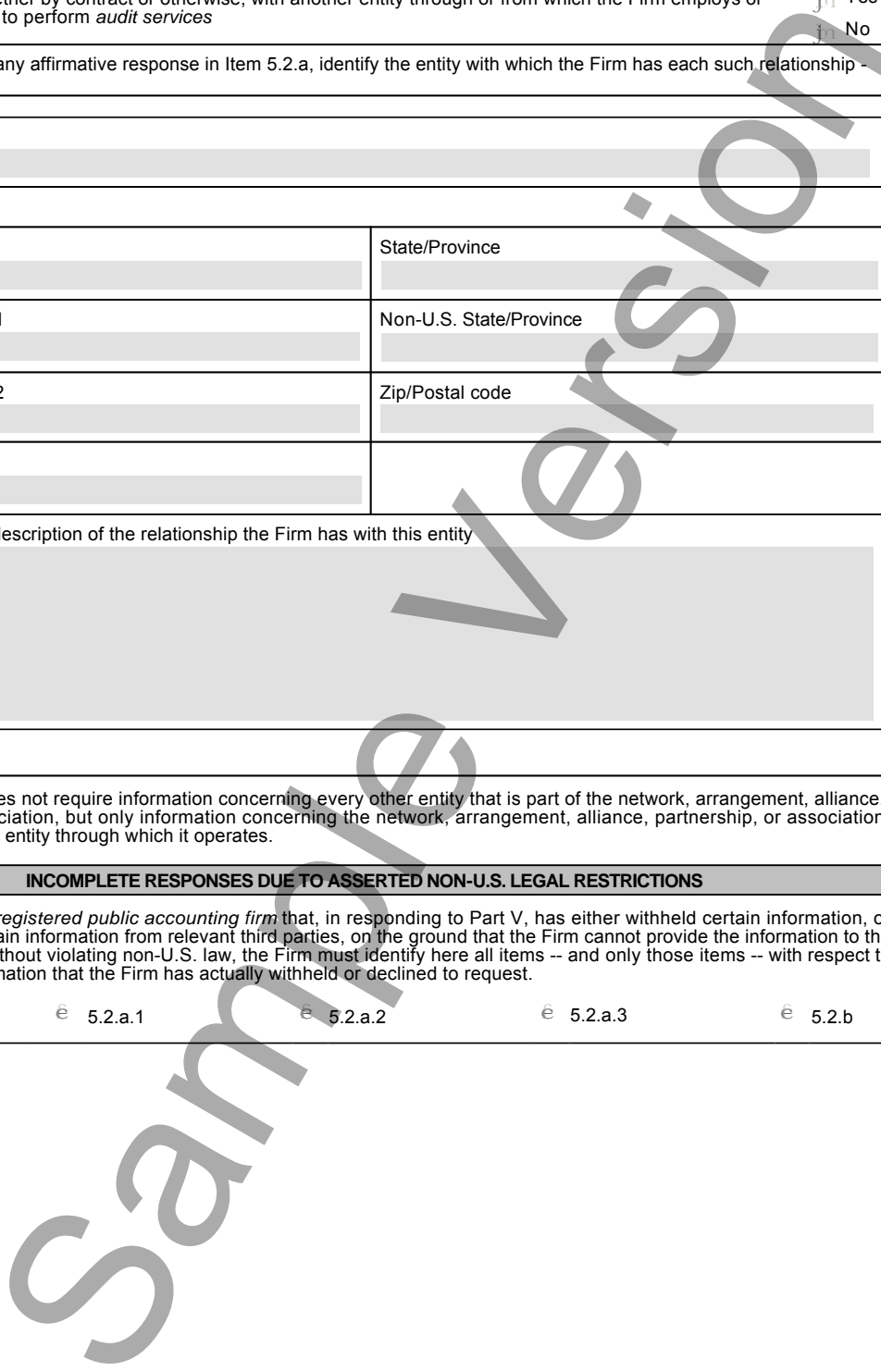
Entity name	
Entity Address	
Country	State/Province
Street address 1	Non-U.S. State/Province
Street address 2	Zip/Postal code
City	
Provide a brief description of the relationship the Firm has with this entity	

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.

è 5.1 è 5.2.a.1 è 5.2.a.2 è 5.2.a.3 è 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 -

a. Total number of the Firm's <i>accountants</i>	[REDACTED]	CA CR € €
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)	[REDACTED]	CA CR € €
c. Total number of the Firm's personnel	[REDACTED]	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 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

Sample Version

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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 4.1 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 issuer during the reporting period.</p>	<p style="text-align: center;">j_n Yes j_n No</p>	<p style="text-align: center;">CA CR é é</p>				
<p>b. If the Firm provides an affirmative response to Item 7.1.a, provide the following information for each such individual:</p>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%; padding: 5px;">1. Family name (last name)</td> <td style="padding: 5px;">Given name (first name)</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	1. Family name (last name)	Given name (first name)			<p style="text-align: center;">CA CR é é</p>	
1. Family name (last name)	Given name (first name)					
2. Description of the nature of the relationship						
3. Date Firm entered into relationship (mm/dd/yyyy)						
4. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order						
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;"></td> <td style="text-align: center;">j_n <i>Board</i> j_n <i>Commission</i></td> </tr> </table>		j _n <i>Board</i> j _n <i>Commission</i>	<p style="text-align: center;">CA CR é é</p>			
	j _n <i>Board</i> j _n <i>Commission</i>					

Sample Version

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ITEM 7.2 - ENTITIES WITH CERTAIN DISCIPLINARY OR OTHER HISTORIES

<p>a. Other than a relationship required to be reported in Item 4.2 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>Yes No</p>	<p>CA CR ê ê</p>
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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>	
<p>2. Description of the nature of the relationship</p>	
<p>3. Date Firm entered into relationship (mm/dd/yyyy)</p>	
<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> <p> <input type="checkbox"/> <i>Board</i> <input type="checkbox"/> <i>Commission</i> </p>	<p>CA CR ê ê</p>

Sample Version

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 4.3 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 <i>audit</i> practice or related to services the Firm provides to <i>issuer audit</i> clients.	<input type="checkbox"/> Yes <input type="checkbox"/> No	CA CR <input type="checkbox"/> <input type="checkbox"/>										
b. If the Firm provides an affirmative response to 7.3.a, provide the following information for each such individual or entity -												
<table border="1"> <tr> <td>1. Name of individual or entity</td> <td></td> </tr> <tr> <td>2. Description of the nature of the relationship</td> <td></td> </tr> <tr> <td>3. Date Firm entered into relationship (mm/dd/yyyy)</td> <td></td> </tr> <tr> <td>4. Description of the services provided or to be provided to the Firm by the individual or entity</td> <td></td> </tr> <tr> <td>5. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order</td> <td> CA CR <input type="checkbox"/> <input type="checkbox"/> </td> </tr> </table>			1. Name of individual or entity		2. Description of the nature of the relationship		3. Date Firm entered into relationship (mm/dd/yyyy)		4. Description of the services provided or to be provided to the Firm by the individual or entity		5. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order	CA CR <input type="checkbox"/> <input type="checkbox"/>
1. Name of individual or entity												
2. Description of the nature of the relationship												
3. Date Firm entered into relationship (mm/dd/yyyy)												
4. Description of the services provided or to be provided to the Firm by the individual or entity												
5. The date of the relevant order and an indication whether it was a <i>Board</i> order or a <i>Commission</i> order	CA CR <input type="checkbox"/> <input type="checkbox"/>											
INCOMPLETE RESPONSES DUE TO ASSERTED NON-U.S. LEGAL RESTRICTIONS												
If the Firm is a <i>foreign registered public accounting firm</i> 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 <i>Board</i> 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"/> 7.3.a	<input type="checkbox"/> 7.3.b	<input type="checkbox"/> 7.2.b										

Sample Version

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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*? j_n Yes

j_n 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*? j_n Yes

j_n 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.

ê 8.1.a

ê 8.1.b

ê 8.1.c

ê 8.1.d

Sample

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

Sample

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-
 - jn 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
 - jn 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	State/Province
Street address 1	Non-U.S. State/Province
Street address 2	Zip/Postal code
City	
Business telephone number (incl. country and area codes)	
Business facsimile number (incl. country and area codes)	
Business e-mail address	

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 <input type="checkbox"/> <input type="checkbox"/>
EXHIBIT 99.1 - REQUEST FOR CONFIDENTIAL TREATMENT	
<p>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).</p> <p>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.</p> <p style="text-align: right;">Check here to indicate if you <u>do not</u> want confidential treatment for Exhibit 99.1 <input type="checkbox"/></p>	
EXHIBIT 99.3 - MATERIALS REQUIRED BY RULE 2207(c)(2)-(4)	
<p>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.</p> <p>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.</p>	CA CR <input type="checkbox"/> <input type="checkbox"/>

Sample Version