

A *registered public accounting firm* that wishes to submit information, representations, and affirmations to the *Board*, pursuant to Rule 2109, in order to succeed to the registration status of a predecessor firm in circumstances described in Rule 2108, must do so by completing and submitting this Form according to the instructions for Form 4.

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

ITEM 1.1 - NAMES OF THE FIRM AND PREDECESSOR REGISTERED PUBLIC ACCOUNTING FIRM

a. Legal name of the predecessor *registered public accounting firm*

Note: The name provided in Item 1.1.a should be the legal name of the *registered public accounting firm* as last reported to the *Board* on Form 1 or Form 3. This is the firm referred to in this Form as "the predecessor firm." In accessing and submitting this Form through the *Board's* Web-based system, the Firm must use the predecessor firm's user ID and password.

b. If the legal name of the Firm filing this Form is the same as that of the predecessor firm, check here If not, state the legal name of the Firm filing this Form.

Note: The name provided in Item 1.1.b will be the name under which the Firm is registered with the *Board* if this Form is filed in accordance with Rule 2109.

c. If different than the legal name of the Firm filing this Form, state the name or names under which the Firm issues or intends to issue *audit reports*.

ITEM 1.2 - CONTACT INFORMATION OF THE FIRM

a. Physical address of the Firm's headquarters office

Country

Mailing address

Country

Same as physical address

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 INFORMATION

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

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PART II - GENERAL INFORMATION CONCERNING THE FILING OF THIS FORM

ITEM 2.1 - REASON FOR FILING THIS FORM

Indicate, by checking the box for either Item a or Item b below, the reason the Firm is filing this Form. Then proceed to the Parts and Items of this Form indicated parenthetically for the relevant item and provide the information described there. 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 the reason for filing this Form. (For example, if the Form is being submitted because the Firm has changed its form of organization, check the box for Item 2.1.a, and complete only Item 3.1 and Parts IV and V of the Form. Complete Item 2.2 or Item 2.3 if applicable.)

- a. There has been a change in the Firm's form of organization, or the Firm has changed the jurisdiction under the law of which it is organized. (Complete Item 3.1, Part IV, and Part V; complete Item 2.2 or Item 2.3 if applicable.)
- b. There has been an acquisition of a *registered public accounting firm* by an entity that was not a *registered public accounting firm* at the time of the acquisition, or a *registered public accounting firm* has combined with another entity or other entities to form a new legal entity. (Complete Item 3.2, Part IV, and Part V; complete Item 2.2 or Item 2.3 if applicable.)

ITEM 2.2 - REQUEST FOR LEAVE TO FILE THIS FORM OUT OF TIME

If this Form is not submitted in accordance with Rule 2109(b) on or before the filing deadline set by Rule 2109(a), the Firm may request leave to file this Form 4 out of time by checking the box for this Item, completing this Form 4 as is otherwise required, and providing, as Exhibit 99.5 to this Form, a description of the reason(s) the Form was not timely filed and a statement of the grounds on which the Firm asserts that the *Board* should grant leave to file the Form out of time.

Note: Requests for leave to file Form 4 out of time are not automatically granted. See Rule 2108(d).

ITEM 2.3 - AMENDMENTS

If this is an amendment to a Form 4 previously filed with the *Board* -

- a. Indicate, by checking the box corresponding to this item, that this is an amendment.
- b. Identify the specific Item numbers of this Form (other than this Item 2.3) as to which the Firm's response has changed from that provided in the most recent Form 4 or amended Form 4 filed by the Firm with respect to the event reported on this Form.

- Part I, Identity of the Firm and Contact Persons
- Part II, General Information Concerning the Filing of this Form
 - Item 2.1 Reason for Filing this Form
 - Item 2.2 Request for Leave to File this Form Out of Time
- Part III, Changes in the Firm
- Part IV, Continuing Obligations
- Part VI, Exhibits
 - Exhibit 99.1 Request for Confidential Treatment
 - Exhibit 99.3 Materials Required by Rule 2207(c)(2)-(4)
 - Exhibit 99.4 Acknowledgement Concerning Registration Status in Certain Transactions
 - Exhibit 99.5 Statement in Support of Request for Leave to File Form 4 Out of Time

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

PART III - CHANGES IN THE FIRM

ITEM 3.1 - CHANGES IN FORM OF ORGANIZATION OR IN RELEVANT JURISDICTION

If this Form 4 is being submitted in connection with a change in the Firm's form of organization or a change in the jurisdiction under the law of which the Firm is organized -

a. State the Firm's current (i.e., after the change in legal form or jurisdiction) legal form of organization; _____	If other is selected, please enter legal form of organization below: _____
b. Identify the jurisdiction under the law of which the Firm is organized currently (i.e., after the change in legal form or jurisdiction); _____	If other is selected, please enter jurisdiction below: _____

c. State the date that the change took effect (mm/dd/yyyy)

d. Affirm that, after the change reported or described in this Item 3.1, the Firm is a *public accounting firm* under substantially the same ownership as the predecessor firm; e

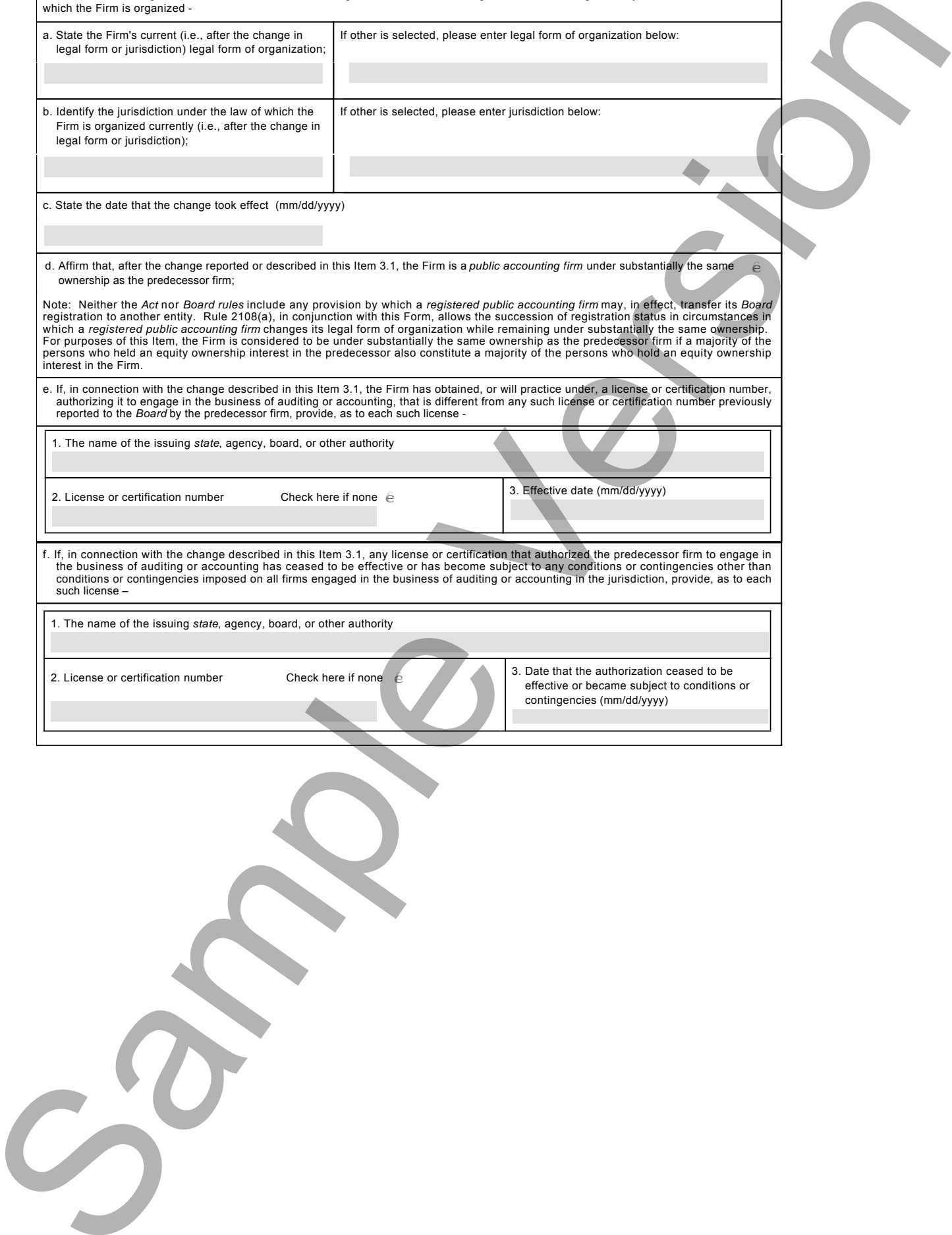
Note: Neither the *Act* nor *Board rules* include any provision by which a *registered public accounting firm* may, in effect, transfer its *Board* registration to another entity. Rule 2108(a), in conjunction with this Form, allows the succession of registration status in circumstances in which a *registered public accounting firm* changes its legal form of organization while remaining under substantially the same ownership. For purposes of this Item, the Firm is considered to be under substantially the same ownership as the predecessor firm if a majority of the persons who held an equity ownership interest in the predecessor also constitute a majority of the persons who hold an equity ownership interest in the Firm.

e. If, in connection with the change described in this Item 3.1, the Firm has obtained, or will practice under, a license or certification number, authorizing it to engage in the business of auditing or accounting, that is different from any such license or certification number previously reported to the *Board* by the predecessor firm, provide, as to each such license -

1. The name of the issuing state, agency, board, or other authority _____		
2. License or certification number _____	Check here if none e	3. Effective date (mm/dd/yyyy) _____

f. If, in connection with the change described in this Item 3.1, any license or certification that authorized the predecessor firm to engage in the business of auditing or accounting has ceased to be effective or has become subject to any conditions or contingencies other than conditions or contingencies imposed on all firms engaged in the business of auditing or accounting in the jurisdiction, provide, as to each such license -

1. The name of the issuing state, agency, board, or other authority _____		
2. License or certification number _____	Check here if none e	3. Date that the authorization ceased to be effective or became subject to conditions or contingencies (mm/dd/yyyy) _____



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ITEM 3.2 - ACQUISITIONS OF, OR COMBINATIONS INVOLVING, A REGISTERED PUBLIC ACCOUNTING FIRM

a. If this Form 4 is being submitted in connection with a transaction concerning which a person who holds an equity ownership interest in the Firm, or is employed by the Firm, can certify the points set out in Item 3.2.b and Exhibit 99.4, –

1. Provide the name of each entity, other than the predecessor firm, that was involved in the transaction and that was a *registered public accounting firm* immediately before the transaction -

Entity name

(i) Affirm that the entity has filed with the *Board* a request for leave to withdraw from registration on Form 1-WD

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(ii) Form 1-WD submission date

2. Provide the name of each entity, including any acquiror, that was involved in the transaction and that was not a *registered public accounting firm* immediately before the transaction -

Entity name

3. Provide the date that the transaction took effect (mm/dd/yyyy)

4. Provide a brief description of the nature of the transaction

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

ITEM 3.2 - ACQUISITIONS OF, OR COMBINATIONS INVOLVING, A REGISTERED PUBLIC ACCOUNTING FIRM (CONTINUED)

b. Check here to indicate that the Firm is submitting with this Form the exhibit (Exhibit 99.4) required by the instructions to Item 3.2.b.

c. If, in connection with the transaction described in Item 3.2.a, the Firm has obtained, or will practice under, a license or certification number, authorizing it to engage in the business of auditing or accounting, that is different from any such license or certification number previously reported to the Board by the predecessor firm, provide -

1. The name of the issuing state, agency, board, or other authority

2. License or certification number Check here if none

3. Effective date (mm/dd/yyyy)

d. If, in connection with the transaction described in Item 3.2.a, any license or certification that authorized the predecessor firm to engage in the business of auditing or accounting has ceased to be effective or has become subject to any conditions or contingencies other than conditions or contingencies imposed on all firms engaged in the business of auditing or accounting in the jurisdiction, provide, as to each such license -

1. The name of the issuing state, agency, board, or other authority

2. License or certification number Check here if none

3. The date that the authorization ceased to be effective or became subject to conditions or contingencies (mm/dd/yyyy)

Sample Version

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

ITEM 3.2 - ACQUISITIONS OF, OR COMBINATIONS INVOLVING, A REGISTERED PUBLIC ACCOUNTING FIRM (CONTINUED)

e. Provide a "yes" or "no" answer to each of the following questions -

- | | | |
|--|--------------------------|-----|
| 1. Is there identified in Item 3.2.a.2 any entity that, if it were filing an application for registration on Form 1 on the date of the certification in Part V of this Form, would have to provide an affirmative response to either Item 5.1.a or Item 5.2.a of Form 1 in order to file a complete and truthful Form 1? | <input type="checkbox"/> | Yes |
| | <input type="checkbox"/> | No |

Note: In considering whether an affirmative response would be required to Item 5.1.a of Form 1, the Firm should take into account the guidance provided in the section on "Certain Proceedings" in Frequently Asked Questions Regarding Registration with the Board that are posted on the Board's website.

- | | | |
|--|--------------------------|-----|
| 2. Is there identified in Item 3.2.a.2 any entity that (i) issued an <i>audit report</i> with respect to an <i>issuer</i> on or after October 22, 2003 (or, if the entity is a non-U.S. entity, July 19, 2004), while not registered with the Board, and (ii) did not thereafter have an application for registration on Form 1 approved by the Board? | <input type="checkbox"/> | Yes |
| | <input type="checkbox"/> | No |

- | | | |
|--|--------------------------|-----|
| 3. Is there identified in Item 3.2.a.2 any entity that (i) issued an <i>audit report</i> with respect to a <i>broker or dealer</i> for financial statements with fiscal years ending after December 31, 2008, while not registered with the Board, and (ii) did not thereafter have an application for registration on Form 1 approved by the Board? | <input type="checkbox"/> | Yes |
| | <input type="checkbox"/> | No |

- | | | |
|--|--------------------------|-----|
| 4. Is the Firm operating without holding any license or certification issued by a state, agency, board, or other authority authorizing the Firm to engage in the business of auditing or accounting? | <input type="checkbox"/> | Yes |
| | <input type="checkbox"/> | No |

Note: If the Firm answers "yes" to any question in Item 3.2.e or asserts as to any of those questions that non-U.S. law prohibits it from providing an answer, the Firm cannot succeed outright to the registration of the predecessor. If this Form 4 is submitted in accordance with Rule 2109, however, the Firm will temporarily succeed to the registration of the predecessor for a transitional period as described in Rule 2108(b)(2) as long as the Firm makes the representation required in Item 3.2.f below. If the Firm answers "yes" to any question in Item 3.2.e or asserts as to any of those questions that non-U.S. law prohibits it from providing an answer but fails to make the representation required in Item 3.2.f, this Form 4 will not be accepted for filing and the Firm will not succeed to the predecessor's registration even on a temporary basis. See Rule 2108(b)(2).

f. If the Firm answered "yes" to any question in Item 3.2.e or asserts as to any of those questions that non-U.S. law prohibits it from providing an answer, affirm, by checking the box corresponding to the appropriate item, that one of the following statements is true -

- | | |
|--|--------------------------|
| 1. The Firm has filed an application for registration on Form 1 on or after the date provided in Item 3.2.a.3. | <input type="checkbox"/> |
| 2. The Firm intends to file an application for registration on Form 1 no later than 45 days after the date provided in Item 3.2.a.3. | <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 III, has withheld an answer on the ground that the Firm cannot provide an answer 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 an answer.

- 3.2.e.1 3.2.e.2 3.2.e.3 3.2.e.4

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PART IV - CONTINUING OBLIGATIONS

ITEM 4.1 - CONTINUING CONSENT TO COOPERATE

Affirm, by checking the boxes, that:

- a. The Firm 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 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 4.1.a., and the securing and enforcing of consents from its *associated persons* as described in Item 4.1.b., is a condition to the continuing effectiveness of the registration of the Firm with the *Board*.

Note: The affirmation in Item 4.1.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: The affirmation in Item 4.1.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 4.1.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: If the Firm is a *foreign registered public accounting firm*, the affirmations in Item 4.1 that relate to *associated persons* shall be understood to encompass every *accountant* who is a proprietor, partner, principal, shareholder, officer, or manager of the Firm and who provided at least ten hours of *audit services* for any *issuer* during the reporting period.

ITEM 4.2 - CONTINUING RESPONSIBILITY TO THE BOARD FOR PREVIOUS CONDUCT

Affirm, by checking the box, that for purposes of the *Board's* authority with respect to *registered public accounting firms*, including but not limited to the authority to require reporting of information and the authority to impose disciplinary sanctions, the Firm either has retained or assumes responsibility for the conduct of any predecessor *registered public accounting firm* before the change or business combination reported on this Form took effect.

Note: As used in Item 4.2 the term "predecessor *registered public accounting firm*," means (1) in circumstances not involving a transaction described in Item 3.2, the predecessor firm and (2) in circumstances involving a transaction described in Item 3.2, each *registered public accounting firm* that was involved in the business combination.

Note: The continuing responsibility in Item 4.2 includes, among other things, responsibility for reporting information on Form 2 and events on Form 3. Thus, for example, if a *registered public accounting firm* experienced a Form 3 reportable event before the event that is the subject of this Form, the Firm, as successor, has the obligation to report that event on Form 3, and bears responsibility for any failure by any predecessor to have filed a timely Form 3 to report the matter.

Note: The *Board's rules* do not require that any entity retain or assume responsibility as set forth above. In the absence of an affirmation that it retains or assumes responsibility for such conduct at least for purposes of the *Board's* authority, however, an entity cannot succeed to the *Board* registration status of any predecessor entity. See Rule 2108.

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 an affirmation on the ground that non-U.S. law prohibits the Firm from providing the specified consent or requesting it from *associated persons*, the Firm must identify here all items – and only those items – as to which the Firm has actually declined to provide the affirmation.

4.1.a

4.1.b

4.1.c

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PART V - CERTIFICATION OF THE FIRM

ITEM 5.1 - 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 2209(d), 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 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 described on this Form, or

2. based on my knowledge -
(A) the Firm is a *foreign 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 other than an affirmation required by Item 4.1 and/or an answer to Item 3.2.e.; and
(B) the Firm asserts that it is prohibited by non-U.S. law from providing any such withheld affirmation or response to the *Board* on this Form and, with respect to each such withheld affirmation or response, the Firm has made the efforts described in PCAOB Rule 2207(b) and has in its files the materials described in PCAOB Rule 2207(c).

Typed signature (to be submitted electronically):

Given name (first name) Family name (last name)

Manual signature (to be retained in accordance with PCAOB Rule 2009(d)):

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

Business Title:

Capacity in which signed:

Partner Officer

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 codes)

Business facsimile number (incl. country and area codes)

Business e-mail address

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PART VI - 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 Rules 2109(d) and 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 4. 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.

Sample Version

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EXHIBIT 99.4 - ACKNOWLEDGMENT CONCERNING REGISTRATION STATUS IN CERTAIN TRANSACTIONS

If the Firm is filing Form 4 because of an event described in Item 3.2 of Form 4, the Firm must provide as Exhibit 99.4, a statement in the form set out below, in accordance with the instructions to Item 3.2.b. The statement must be in the exact words set out below. Please note that the Form is automated to insert in the statement the firm names that the Firm has provided in Part I of Form 4. The statement must be signed on behalf of the Firm by a person who was an officer of, or held an equity ownership interest in, the predecessor firm and who either holds an equity ownership interest in, or is employed by, the Firm. In accordance with Rule 2109(d), Exhibit 99.4 must include both a signature that appears in typed form in the electronic submission and a corresponding manual signature retained by the Firm.

On behalf of	
I certify that -	
(1) I was an officer of, or held an equity ownership interest in,	
immediately before the transaction described in Item 3.2.a of the Form 4 to which this exhibit is attached;	
(2) immediately before that transaction	
was a <i>registered public accounting firm</i> ;	
(3) as part of that transaction, a majority of the persons who held equity ownership interests in	
obtained equity ownership interests in, or became employed by,	
(4)	
intended that	
succeed to the <i>Board</i> registration status of	
to the extent permitted by the <i>Board's rules</i> ; and	
(5) is no longer a <i>public accounting firm</i> .	
Typed signature (to be submitted electronically):	
Given name (first name)	Family name (last name)
Manual signature (to be retained in accordance with PCAOB Rule 2009(d)):	
Date of typed and manual signatures (mm/dd/yyyy):	
Current Business Title:	
Business Title immediately before the event described in Item 3.2.a:	
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 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.

EXHIBIT 99.5 - STATEMENT IN SUPPORT OF REQUEST FOR LEAVE TO FILE FORM 4 OUT OF TIME

If the Firm is requesting leave to file this Form 4 out of time, include as Exhibit 99.5 a detailed statement describing why, despite the passage of time since the event described on the Form 4, the *Board* should permit the Firm to succeed to the registration status of the predecessor firm. CA CR

If the Firm seeks confidential treatment for any such statement submitted, check the CR box in this section and also provide Exhibit 99.1 in accordance with the instructions.

Sample Version