



Report of Independent Registered Public Accounting Firm

To the Member
Deloitte Corporate Finance LLC

We have reviewed management's statements included in the accompanying Exemption Report in which Deloitte Corporate Finance LLC (the "Company") indicated that Deloitte Corporate Finance LLC does not claim an exemption under paragraph (k) of 17 C.F.R. §240.15c3-3 and is filing the Exemption Report relying on Footnote 74 of the SEC Release No. 34-70073 adopting amendments to 17 C.F.R. § 240.17a-5 because the Company limits its business activities exclusively to receiving transaction-based compensation for identifying potential merger and acquisition opportunities for clients, referring securities transactions to other broker-dealers, or providing technology or platform services; it did not directly or indirectly receive, hold, or otherwise owe funds or securities for or to customers (other than money or other consideration received and promptly transmitted in compliance with paragraph (a) or (b)(2) of Rule 15c2-4 and/or funds received and promptly transmitted for effecting transactions via subscriptions on a subscription way basis where the funds are payable to the issuer or its agent and not to the Company); it did not carry accounts of or for customers; and it did not carry PAB accounts (as defined in Rule 15c3-3) throughout the most recent fiscal year without exception. Deloitte Corporate Finance LLC's management is responsible for compliance with 17 C.F.R. §240.15c3-3 and its statements.

Our review was conducted in accordance with the standards of the Public Company Accounting Oversight Board (United States) and, accordingly, included inquiries and other required procedures to obtain evidence about Deloitte Corporate Finance LLC's compliance with the SEC Rule 15c3-3. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's statements. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to management's statements referred to above for them to be fairly stated, in all material respects, based on the provisions set forth in 17 C.F.R. §240.15c3-3 under the Securities Exchange Act of 1934.

Plante & Moran, PLLC

Auburn Hills, Michigan
July 27, 2022