

STATE OF GEORGIA

	)	Case No. 1:22-CV-2297
	)	(Related Case No.
RAISSA DJUISSI KENGNE,	)	1:22-CV-2297-SEG)
Applicant,	)	(Related Case No.
	)	1:22-CV-2263)
v.	)	
ID.ME, INC.	)	
COGENCY GLOBAL INC.	)	
250 BROWNS HILL CT,	)	
MIDLOTHIAN, VA, 23114 - 9510, USA	)	
	)	
Respondent.	)	

EXHIBIT 1B

EXHIBIT 1B

IN THE SUPERIOR COURT OF FULTON COUNTY
STATE OF GEORGIA

RAISSA DJUISSI KENGNE

Plaintiff

vs.

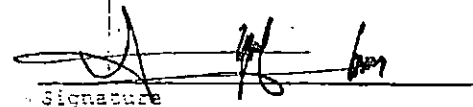
WESLEY FREEMAN,
BDO USA, LLP ET AL.

Defendant

Case No.: 2022CV365268

NOTICE OF FILING

EXHIBITS 1 TO 5.



RAISSA DJUISSI KENGNE
Print Name

570 PIEDMONT AVE NE #55106
Address
404-932-1651 ATLANTA, GA 30309
Phone Number

CIANESEYA2022@GMAIL.COM
Email Address

EXHIBIT 1

ATTACHMENT TO PLAINTIFF'S ORIGINAL COMPLAINT

EXCERPTS FROM THE 2019 AND 2020 INTERFACE 10K REPORTS

Source: <https://sec.report/CIK/0000715787>Exhibit 1 - Reference 245; Page 66 of 407

245. Under §404(a) of the SOX Act, Interface is required to annually report on Interface's own assessment of the effectiveness of Interface's controls.

Year 2019

	Companies	Documents	Forms	Alerts	internal controls over financ
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ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

Not applicable. **ITEM 9A. CONTROLS AND PROCEDURES**

Disclosure Controls and Procedures. As of the end of the period covered by this Annual Report on Form 10-K, an evaluation was performed under the supervision and with the participation of our management, including our principal executive officer and our principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, pursuant to Rule 13a-14(c) under the Act. Based on that evaluation, our principal executive officer and our principal financial officer concluded that our disclosure controls and procedures were effective as of the end of the period covered by this Annual Report. *Changes in Internal Control over Financial Reporting.* There were no changes in our internal control over financial reporting that occurred during our last fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. *Management's Annual Report on Internal Control over Financial Reporting.* The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Our management assessed the effectiveness of our internal control over financial reporting as of December 29, 2019 based on the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in "Internal Control - Integrated Framework (2013)." Based on that assessment, management concluded that, as of December 29, 2019, our internal control over financial reporting was effective based on those criteria. Our independent auditors have issued an audit report on the effectiveness of our internal control over financial reporting. This report immediately precedes Item 9 of this Report. **ITEM 9B. OTHER INFORMATION**

	Companies	Documents	Forms	Alerts	internal controls over financ
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Report of Independent Registered Public Accounting Firm

Shareholders and Board of Directors
Interface, Inc. and Subsidiaries
Atlanta, Georgia

Opinion on Internal Control over Financial Reporting

We have audited Interface, Inc. and Subsidiaries' (the "Company's") internal control over financial reporting as of December 29, 2019, based on criteria established in *Internal Control - Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 29, 2019, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of December 29, 2019 and December 30, 2018, the related consolidated statements of operations, comprehensive income, and cash flows for each of the three years in the period ended December 29, 2019, and the related notes and schedules and our report dated February 26, 2020 expressed an unqualified opinion thereon.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, Management's Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ BDO USA, LLP

Atlanta, Georgia

February 26, 2020

 Companies Documents Forms Alerts	Ticker: TILE
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FINANCIAL DISCLOSURE**Not applicable. ITEM 9A. CONTROLS AND PROCEDURES**

Disclosure Controls and Procedures. As of the end of the period covered by this Annual Report on Form 10-K, an evaluation was performed under the supervision and with the participation of our management, including our principal executive officer and our principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures as defined in Rule 13a-15(e) under the Securities Exchange Act of 1934, pursuant to Rule 13a-14(c) under the Act. Based on that evaluation, our principal executive officer and our principal financial officer concluded that our disclosure controls and procedures were effective as of the end of the period covered by this Annual Report. *Changes in Internal Control over Financial Reporting.* There were no changes in our internal control over financial reporting that occurred during our last fiscal quarter that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. *Management's Annual Report on Internal Control over Financial Reporting.* The management of the Company is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rule 13a-15(f) or 15d-15(f) promulgated under the Securities Exchange Act of 1934. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Our management assessed the effectiveness of our internal control over financial reporting as of January 3, 2021 based on the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in "Internal Control – Integrated Framework (2013)." Based on that assessment, management concluded that, as of January 3, 2021, our internal control over financial reporting was effective based on those criteria. Our independent

 Companies Documents Forms Alerts	Ticker: TILE
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Exchange Act of 1934. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Therefore, even those systems determined to be effective can provide only reasonable assurance with respect to financial statement preparation and presentation. Our management assessed the effectiveness of our internal control over financial reporting as of January 3, 2021 based on the criteria set forth by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) in "Internal Control – Integrated Framework (2013)." Based on that assessment, management concluded that, as of January 3, 2021, our internal control over financial reporting was effective based on those criteria. Our independent auditors have issued an audit report on the effectiveness of our internal control over financial reporting. This report immediately precedes Item 9 of this Report. **ITEM 9B. OTHER INFORMATION**

None

Report of Independent Registered Public Accounting Firm

Shareholders and Board of Directors
Interface, Inc. and Subsidiaries
Atlanta, Georgia

Opinion on Internal Control over Financial Reporting

We have audited Interface, Inc. and Subsidiaries' (the "Company's") internal control over financial reporting as of January 3, 2021, based on criteria established in Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of January 3, 2021, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of January 3, 2021 and December 29, 2019, the related consolidated statements of operations, comprehensive income (loss), and cash flows for each of the three years in the period ended January 3, 2021, and the related notes and schedule and our report dated March 3, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, Management's Annual Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, Management's Annual Report on Internal Control over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of internal control over financial reporting to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ BDO USA, LLP

Atlanta, Georgia

March 3, 2021

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Exhibit 1 - Reference 247; Page 67 of 407

247. Under §302 of the SOX Act, Interface's corporate officers must (among other things) accept responsibility (as evidenced by individual signatures) for the content of Interface's annual §404(a) report. The CEO and CFO must personally certify the content of the reports filed with the SEC and the procedures established by the issuer to report disclosures and prepare financial statements.

Year 2019

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: February 26, 2020

INTERFACE, INC.

By: /s/ DANIEL T. HENDRIX

Daniel T. Hendrix

President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Daniel T. Hendrix as attorney-in-fact, with power of substitution, for him or her in any and all capacities, to sign any amendments to this Report on Form 10-K, and to file the same, with exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorney-in-fact may do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

Signature	Capacity	Date
<u>/s/ DANIEL T. HENDRIX</u> Daniel T. Hendrix	President, Chief Executive Officer and Chairman of the Board and Director	February 26, 2020
<u>/s/ BRUCE A. HAUSMANN</u> Bruce A. Hausmann	Vice President and Chief Financial Officer (Principal Financial Officer)	February 26, 2020
<u>/s/ JOHN P. BURKE</u> John P. Burke	Director	February 26, 2020
<u>/s/ ANDREW B. COGAN</u> Andrew B. Cogan	Director	February 26, 2020
<u>/s/ DWIGHT GIBSON</u> Dwight Gibson	Director	February 26, 2020
<u>/s/ JAY D. GOULD</u> Jay D. Gould	Director	February 26, 2020
<u>/s/ CHRISTOPHER G. KENNEDY</u> Christopher G. Kennedy	Director	February 26, 2020
<u>/s/ CHRISTOPHER G. KENNEDY</u> Christopher G. Kennedy	Director	February 26, 2020
<u>/s/ JOSEPH KEOUGH</u> Joseph Keough	Director	February 26, 2020
<u>/s/ CATHERINE M. KILBANE</u> Catherine M. Kilbane	Director	February 26, 2020
<u>/s/ DAVID KOHLER</u> K. David Kohler	Director	February 26, 2020
<u>/s/ JAMES B. MILLER, JR.</u> James B. Miller, Jr.	Director	February 26, 2020
<u>/s/ SHERYL D. PALMER</u> Sheryl D. Palmer	Director	February 26, 2020

2019 Certification of Chief Executive Officer with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 29, 2019.

Exhibit 31.1

CERTIFICATION

I, Dan Hendrix, certify that:

1. I have reviewed this annual report on Form 10-K of Interface, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 26, 2020

/s/ Daniel T. Hendrix
 Daniel T. Hendrix
 Chief Executive Officer

2019 Certification of Chief Financial Officer with respect to the Company's Annual Report on Form 10-K for the fiscal year ended December 29, 2019.

EXHIBIT 32.2

CERTIFICATION

I, Bruce A. Hausmann, certify that:

1. I have reviewed this annual report on Form 10-K of Interface, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: February 26, 2020

/s/ Bruce A. Hausmann
 Bruce A. Hausmann
 Chief Financial Officer

2019 Certification Pursuant to Section 1350 of Chapter 63 of Title 18 of United States Code by
 Chief Executive Officer with respect to the Company's Annual Report on Form 10-K for the
 fiscal year ended December 29, 2019.

EX-32.1 9 ex-321.htm EXHIBIT 32.1

Exhibit 32.1

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350

I, Daniel T. Hendrix, Chief Executive Officer of Interface, Inc. (the "Company"), certify, pursuant to 18 U.S.C. § 1350 as adopted by § 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Annual Report on Form 10-K of the Company for the year ended December 29, 2019 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: February 26, 2020

/s/ Daniel T. Hendrix
 Daniel T. Hendrix
 Chief Executive Officer

2019 Certification Pursuant to Section 1350 of Chapter 63 of Title 18 of United States Code by
Chief Financial Officer with respect to the Company's Annual Report on Form 10-K for the
fiscal year ended December 29, 2019.

EX-32.2 10 ex-322.htm EXHIBIT 32.2

Exhibit 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350

I, Bruce A. Hausmann, Chief Financial Officer of Interface, Inc. (the "Company"), certify, pursuant to 18 U.S.C. § 1350 as adopted by § 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Annual Report on Form 10-K of the Company for the year ended December 29, 2019 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: February 26, 2020

/s/ Bruce A. Hausmann
Bruce A. Hausmann
Chief Financial Officer

Year 2020

	Companies Documents Forms Alerts	SIGNATURE
<u>Table of Contents</u> <u>SIGNATURES</u> Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto, duly authorized. Date: March 3, 2021 INTERFACE, INC. By: <u>/s/ DANIEL T. HENDRIX</u> Daniel T. Hendrix <i>President and Chief Executive Officer</i> POWER OF ATTORNEY KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Daniel T. Hendrix as attorney-in-fact, with power of substitution, for him or her in any and all capacities, to sign any amendments to this Report on Form 10-K, and to file the same, with exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that said attorney-in-fact may do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Exchange Act of 1934, this Report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. 113		

2020 Certification of Chief Executive Officer with respect to the Company's Annual Report on
Form 10-K for the fiscal year ended January 3, 2021.

 Companies Documents Forms Alerts	Ticker: TILE
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Exhibit 31.1

CERTIFICATION

I, Daniel T. Hendrix, certify that:

1. I have reviewed this annual report on Form 10-K of Interface, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation

known to us by others within those entities, particularly during the period in which this report is being prepared;

(b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 3, 2021

 Companies Documents Forms Alerts	Ticker: TILE
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Date: March 3, 2021

/s/ Daniel T. Hendrix

Daniel T. Hendrix
Chief Executive Officer

2020 Certification of Chief Financial Officer with respect to the Company's Annual Report on Form 10-K for the fiscal year ended January 3, 2021.

 Companies Documents Forms Alerts	Ticker: TILE
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Exhibit 31.2**CERTIFICATION**

I, Bruce A. Hausmann, certify that:

1. I have reviewed this annual report on Form 10-K of Interface, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

 Companies Documents Forms Alerts	Ticker: TILE
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known to us by others within those entities, particularly during the period in which this report is being prepared;

- (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 3, 2021

 Companies Documents Forms Alerts	Ticker: TILE
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financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 3, 2021

/s/ Bruce A. Hausmann
 Bruce A. Hausmann
 Chief Financial Officer

2020 Certification Pursuant to Section 1350 of Chapter 63 of Title 18 of United States Code by Chief Executive Officer with respect to the Company's Annual Report on Form 10-K for the fiscal year ended January 3, 2021.

 Companies Documents Forms Alerts	Ticker: TILE
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Exhibit 32.1
CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350

I, Daniel T. Hendrix, Chief Executive Officer of Interface, Inc. (the "Company"), certify, pursuant to 18 U.S.C. § 1350 as adopted by § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) the Annual Report on Form 10-K of the Company for the year ended January 3, 2021 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 3, 2021

/s/ Daniel T. Hendrix
 Daniel T. Hendrix
 Chief Executive Officer

2020 Certification Pursuant to Section 1350 of Chapter 63 of Title 18 of United States Code by Chief Financial Officer with respect to the Company's Annual Report on Form 10-K for the fiscal year ended January 3, 2021.

 Companies Documents Forms Alerts	Ticker: TILE
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Exhibit 32.2

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350

I, Bruce A. Hausmann, Chief Financial Officer of Interface, Inc. (the "Company"), certify, pursuant to 18 U.S.C. § 1350 as adopted by § 906 of the Sarbanes-Oxley Act of 2002, that:

(1) the Annual Report on Form 10-K of the Company for the year ended January 3, 2021 (the "Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: March 3, 2021

/s/ Bruce A. Hausmann

Bruce A. Hausmann

Chief Financial Officer

Exhibit 1 - Reference 252; Page 69 of 407

252. The objectives of the auditor, and therefore BDO USA, LLP in an audit of ICFR are to:

- (1) obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment about the effectiveness of ICFR (as of date) and
- (2) express an opinion on the effectiveness of ICFR in a written report, and communicate with management and those charged with governance, based on the auditor's findings

Year 2019

Report of Independent Registered Public Accounting Firm

Shareholders and Board of Directors
Interface, Inc. and Subsidiaries
Atlanta, Georgia

Opinion on the Consolidated Financial Statements

We have audited the accompanying consolidated balance sheets of Interface, Inc. and Subsidiaries (the "Company") as of December 29, 2019 and December 30, 2018, the related consolidated statements of operations, comprehensive income, and cash flows for each of the three years in the period ended December 29, 2019, and the related notes and financial statement schedule listed in the accompanying index (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 29, 2019 and December 30, 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 29, 2019, in conformity with accounting principles generally accepted in the United States of America.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 29, 2019, based on criteria established in *Internal Control - Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated February 26, 2020 expressed an unqualified opinion thereon.

Change in Accounting Principle

the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated February 26, 2020 expressed an unqualified opinion thereon.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, the Company has changed its method of accounting for leases during the year ended December 29, 2019 due to the adoption of the Accounting Standards Codification ("ASC") Topic 842, *Leases* ("ASC 842").

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud.

Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter**Critical Audit Matter**

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the consolidated financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing separate opinions on the critical audit matter or on the accounts or disclosures to which it relates.

Report of Independent Registered Public Accounting Firm

Shareholders and Board of Directors
 Interface, Inc. and Subsidiaries
 Atlanta, Georgia

Opinion on the Consolidated Financial Statements

We have audited the accompanying consolidated balance sheets of Interface, Inc. and Subsidiaries (the "Company") as of January 3, 2021 and December 29, 2019, the related consolidated statements of operations, comprehensive income (loss), and cash flows for each of the three years in the period ended January 3, 2021, and the related notes and financial statement schedule listed in the accompanying index (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at January 3, 2021 and December 29, 2019, and the results of its operations and its cash flows for each of the three years in the period ended January 3, 2021, in conformity with accounting principles generally accepted in the United States of America.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of January 3, 2021, based on criteria established in Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated March 3, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud.

Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the audit committee and that: (i) relates to accounts or disclosures that are material to the consolidated financial statements and (ii) involved our especially challenging, subjective, or complex judgments. The communication of the critical audit matter does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

EXHIBIT 2

ATTACHMENT TO PLAINTIFF'S ORIGINAL COMPLAINT

EXCERPTS FROM THE 2018, 2019, AND 2020 ATLANTICUS 10K REPORTS

Source: <https://sec.report/Ticker/ATLC>

Exhibit 2 - Reference 272; Page 78 of 407

272. Under §404(a) of the SOX Act, Atlanticus is required to annually report on Atlanticus' own assessment of the effectiveness of Atlanticus' controls.

Year 2018

	Companies Documents Forms Alerts	Ticker: FIGO
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that these disclosure controls and procedures were effective as of December 31, 2018.

Management's Report on Internal Control over Financial Reporting

Management of Atlanticus Holdings Corporation is responsible for establishing and maintaining adequate internal control over financial reporting (as such term is defined in Rule 13a-15(f) under the Act) for Atlanticus Holdings Corporation and our subsidiaries. Our management conducted an evaluation of the effectiveness of internal control over financial reporting as of December 31, 2018, based on the framework in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") *Internal Control-Integrated Framework (2013 framework)*.

Based on our evaluation under the COSO 2013 framework, management has concluded that internal control over financial reporting was effective as of December 31, 2018.

This Annual Report does not include an attestation report of our independent public accounting firm regarding internal control over financial reporting. Management's report is not subject to attestation by our independent public accounting firm pursuant to SEC rules that permit us to provide only management's report in this Annual Report.



Year 2019

 Companies Documents Forms Alerts	Ticker: ATLCO
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that these disclosure controls and procedures were effective as of December 31, 2019.

Management's Report on Internal Control over Financial Reporting

Management of Atlanticus Holdings Corporation is responsible for establishing and maintaining adequate internal control over financial reporting (as such term is defined in Rule 13a-15(f) under the Act) for Atlanticus Holdings Corporation and our subsidiaries. Our management conducted an evaluation of the effectiveness of internal control over financial reporting as of December 31, 2019, based on the framework in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") *Internal Control-Integrated Framework (2013 framework)*.

Based on our evaluation under the COSO 2013 framework, management has concluded that internal control over financial reporting was effective as of December 31, 2019.

This Annual Report does not include an attestation report of our independent public accounting firm regarding internal control over financial reporting. Management's report is not subject to attestation by our independent public accounting firm pursuant to SEC rules that permit us to provide only management's report in this Annual Report.

Year 2020

 Companies Documents Forms Alerts	Ticker: ATLCO
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that these disclosure controls and procedures were effective as of December 31, 2020.

Management's Report on Internal Control over Financial Reporting

Management of Atlanticus Holdings Corporation is responsible for establishing and maintaining adequate internal control over financial reporting (as such term is defined in Rule 13a-15(f) under the Act) for Atlanticus Holdings Corporation and our subsidiaries. Our management conducted an evaluation of the effectiveness of internal control over financial reporting as of December 31, 2020, based on the framework in Internal Control-Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") *Internal Control-Integrated Framework (2013 framework)*.

Based on our evaluation under the COSO 2013 framework, management has concluded that internal control over financial reporting was effective as of December 31, 2020.

This Annual Report does not include an attestation report of our independent public accounting firm regarding internal control over financial reporting. Management's report is not subject to attestation by our independent public accounting firm pursuant to SEC rules that permit us to provide only management's report in this Annual Report.

Exhibit 2 - Reference 274; Page 79 of 407

274. Under §302 of the SOX Act, Atlanticus' corporate officers must (among other things) accept responsibility (as evidenced by individual signatures) for the content of Atlanticus's annual §404(a) report. The CEO and CFO must personally certify the content of the reports filed with the SEC and the procedures established by the issuer to report disclosures and prepare financial statements.

Year 2018

	Companies	Documents	Forms	Alerts	Ticker: FICO
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SIGNATURES

Pursuant to the requirements of Section 13 or 13(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on March 26, 2019.

Atlanta
FICO
Holdings
Corporation

/s/
David

	Companies	Documents	Forms	Alerts	Ticker: FICO
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/s/
David
G.
Hamm
By: _____
David
G.
Hamm
Chief
Executive
Officer

	Companies Documents Forms Alerts	Ticker: FICO
Chief Executive Officer and Chairman of the Board		

	Companies Documents Forms Alerts	Ticker: FICO
Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by the following persons in the capacities and on the dates indicated.		
Signature	Title	Date
<u>/s/ David G. Hanna</u> David G. Hanna	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	March 26, 2019
<u>/s/ William R. McCamey</u> William R. McCamey	Chief Financial Officer (Principal Financial Officer)	March 26, 2019
<u>/s/ Mitchell C. Saunders</u> Mitchell C. Saunders	Chief Accounting Officer (Principal Accounting Officer)	March 26, 2019
<u>/s/ Jeffrey A. Howard</u>		

Companies Documents Forms Alerts			Ticker: FICO
<u>/s/ Jeffrey A. Howard</u>	Jeffrey A. Howard	Director	March 26, 2019
<u>/s/ Deal W. Hudson</u>	Deal W. Hudson	Director	March 26, 2019
<u>/s/ Mack F. Mattingly</u>	Mack F. Mattingly	Director	March 26, 2019
<u>/s/ Thomas G. Rosencrans</u>	Thomas G. Rosencrans	Director	March 26, 2019

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2018 Certification of Principal Executive Officer pursuant to Rule 13a-14(a)

Companies Documents Forms Alerts	Ticker: FICO
Exhibit 31.1	
CERTIFICATIONS	
I, David G. Hanna, certify that:	
1. I have reviewed this Report on Form 10-K of Atlanticus Holdings Corporation;	
2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and	
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.	
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:	

	Companies Documents Forms Alerts	Ticker: FICO
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Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and have:

- a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
- b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
- c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
- d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred

	Companies Documents Forms Alerts	Ticker: FICO
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- d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

- a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

 Companies Documents Forms Alerts	Ticker: FICO
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and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: March 26, 2019

/s/ DAVID G. HANNA
 David G. Hanna
Chief Executive Officer and Chairman of the Board

2018 Certification of Principal Financial Officer pursuant to Rule 13a-14(a)

 Companies Documents Forms Alerts	Ticker: FICO
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Exhibit 31.2

CERTIFICATIONS

I, William R. McCarney, certify that:

1. I have reviewed this Report on Form 10-K of Atlanticus Holdings Corporation;
2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in

4. The registrant's other certifying officer and I are responsible for establishing disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(c) and 15d-15(c)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and	Companies Documents Forms Alerts Ticker FICO
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	Companies Documents Forms Alerts Ticker FICO

Date: March 26, 2019

Companies Documents Forms Alerts	Ticker: FICO
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	
Date: March 26, 2019	
/s/ <u>WILLIAM R. McCAMEY</u> William R. McCamey Chief Financial Officer	

2018 Certification of Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350

Companies Documents Forms Alerts	Ticker: FICO
Exhibit 32.1	
CERTIFICATION	
The undersigned, as the Chief Executive Officer and Chairman of the Board; and as the Chief Financial Officer, respectively, of Atlanticus Holdings Corporation, certify that, to the best of their knowledge and belief, the Annual Report on Form 10-K for the year ended December 31, 2018, which accompanies this certification fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and the information contained in the periodic report fairly presents, in all material respects, the financial condition and results of operations of Atlanticus Holdings Corporation at the dates and for the periods indicated. The foregoing certifications are made pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350) and shall not be relied upon for any other purpose.	
This 26th day of March, 2019.	
/s/ <u>DAVID G. HANNA</u> David G. Hanna Chief Executive Officer and	

 Companies Documents Forms Alerts	Ticker: FICO
This 26th day of March, 2019.	
<u>/s/ DAVID G. HANNA</u> David G. Hanna <i>Chief Executive Officer and Chairman of the Board</i> <u>/s/ WILLIAM R. McCAMEY</u> William R. McCamey <i>Chief Financial Officer</i>	
A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Atlanticus Holdings Corporation and will be retained by Atlanticus Holdings Corporation and furnished to the Securities and Exchange Commission or its staff upon request.	

Year 2019

 Companies Documents Forms Alerts	Ticker: ATLC
SIGNATURES	
Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on March 30, 2020.	
Atlanticus Holdings Corporation <u>/s/ David</u>	

	Companies Documents Forms Alerts	Ticker: ATLC
By		
David G. Hanna		
David G. Hanna		
Chief Executive Officer		

	Companies Documents Forms Alerts	Ticker: ATLC
Chief Executive Officer		
David G. Hanna		
Chairman of the Board		

 Companies Documents Forms Alerts			Ticker: ATLC
Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by the following persons in the capacities and on the dates indicated.			
Signature	Title	Date	
<u>/s/David G. Hanna</u> David G. Hanna	Chief Executive Officer and Chairman of the Board (Principal Executive Officer)	March 30, 2020	
<u>/s/William R. McCamey</u> William R. McCamey	Chief Financial Officer (Principal Financial Officer)	March 30, 2020	
<u>/s/Mitchell C. Saunders</u> Mitchell C. Saunders	Chief Accounting Officer (Principal Accounting Officer)	March 30, 2020	↑
<u>/s/Jeffrey A. Howard</u> Jeffrey A. Howard	Director	March 30, 2020	
<u>/s/Dent W. Hudson</u> Dent W. Hudson	Director	March 30, 2020	
<u>/s/Mack F. Mattingly</u> Mack F. Mattingly	Director	March 30, 2020	
<u>/s/Thomas G. Rosencrants</u> Thomas G. Rosencrants	Director	March 30, 2020	↑
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2019 Certification of Principal Executive Officer pursuant to Rule 13a-14(a)

 Companies Documents Forms Alerts	Ticker: ATLC
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Exhibit 31.1

CERTIFICATIONS

I, David G. Hanna, certify that:

1. I have reviewed this Report on Form 10-K of Atlauticus Holdings Corporation;
2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

 Companies Documents Forms Alerts	Ticker: ATLC
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4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

- a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
- b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
- c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period

Companies	Documents	Forms	Alerts	Ticker: ATLC
c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and				
summarize and report financial information; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: March 30, 2020 <u>/s/ DAVID G. HANNA</u> David G. Hanna Chief Executive Officer and Chairman of the Board				

2019 Certification of Principal Financial Officer pursuant to Rule 13a-14(a)

	Companies Documents Forms Alerts	Ticker: ATLC
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Exhibit 31.2

CERTIFICATIONS

I, William R. McCamey, certify that:

1. I have reviewed this Report on Form 10-K of Atlanticus Holdings Corporation;

2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined

	Companies Documents Forms Alerts	Ticker: ATLC
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4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

- a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
- b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
- c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

 Companies Documents Forms Alerts	Ticker: ATLC
c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and h) any fraud, whether or not material, that involves management or other employees who have a significant role	

 Companies Documents Forms Alerts	Ticker: ATLC
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: March 30, 2020 <u>/s/ WILLIAM R. McCAMEY</u> William R. McCamey Chief Financial Officer	

2019 Certification of Principal Executive Officer and Principal Financial Officer pursuant to 18 U.S.C. Section 1350

 Companies Documents Forms Alerts	Ticker: ATLC
Exhibit 32.1 CERTIFICATION The undersigned, as the Chief Executive Officer and Chairman of the Board, and as the Chief Financial Officer, respectively, of Atlanticus Holdings Corporation, certify that, to the best of their knowledge and belief, the Annual Report on Form 10-K for the year ended December 31, 2019, which accompanies this certification fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and the information contained in the periodic report fairly presents, in all material respects, the financial condition and results of operations of Atlanticus Holdings Corporation at the dates and for the periods indicated. The foregoing certifications are made pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350) and shall not be relied upon for any other purpose. This 30th day of March, 2020. <u>/s/ DAVID G. HANNA</u> David G. Hanna	
 Companies Documents Forms Alerts	Ticker: ATLC
<u>/s/ DAVID G. HANNA</u> David G. Hanna <i>Chief Executive Officer and Chairman of the Board</i> <u>/s/ WILLIAM R. McCAMEY</u> William R. McCamey <i>Chief Financial Officer</i> A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Atlanticus Holdings Corporation and will be retained by Atlanticus Holdings Corporation and furnished to the Securities and Exchange Commission or its staff upon request.	

Year 2020

 Companies Documents Forms Alerts	Ticker: ATLC
SIGNATURES	
Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlanta, State of Georgia, on March 31, 2021.	
Atlanti cus Holdin gs Corpor ation	
/s/ Jef fre	

 Companies Documents Forms Alerts	Ticker: ATLC
By wa rd Jef fre y A. Ho wa rd Pre sid ent an	

 Companies Documents Forms Alerts	Ticker: ATLC
wa rd Pre sid ent an d Ch ief Ex ecu tiv e Off ice r	
Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by	

 Companies Documents Forms Alerts	Ticker: ATLC	
Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, this Report has been signed below by the following persons in the capacities and on the dates indicated.		
Signature	Title	Date
<u>/s/Jeffrey A. Howard</u> Jeffrey A. Howard	President, Chief Executive Officer and Director (Principal Executive Officer)	March 31, 2021
<u>/s/William R. McCamey</u> William R. McCamey	Chief Financial Officer (Principal Financial Officer)	March 31, 2021
<u>/s/Mitchell C. Saunders</u> Mitchell C. Saunders	Chief Accounting Officer (Principal Accounting Officer)	March 31, 2021
<u>/s/David G. Gamm</u>		

Companies Documents Forms Alerts			Ticker: ATLC
<u>Mitchell C. Saunders</u>	Chief Accounting Officer (Principal Accounting Officer)	March 31, 2021	
<u>/s/David G. Hanna</u>			
David G. Hanna	Executive Chairman of the Board	March 31, 2021	
<u>/s/Denise M. Harrod</u>			
Denise M. Harrod	Director	March 31, 2021	
<u>/s/Den W. Hudson</u>			
Den W. Hudson	Director	March 31, 2021	
<u>/s/Joann G. Jones</u>			
Joann G. Jones	Director	March 31, 2021	
<u>/s/Mack F. Mattingly</u>			
Mack F. Mattingly	Director	March 31, 2021	

Companies Documents Forms Alerts			Ticker: ATLC
Joann G. Jones	Director	March 31, 2021	
<u>/s/Mack F. Mattingly</u>			
Mack F. Mattingly	Director	March 31, 2021	
<u>/s/Thomas G. Rosencrans</u>			
Thomas G. Rosencrans	Director	March 31, 2021	

2020 Certification of Principal Executive Officer pursuant to Rule 13a-14(a)

	Companies Documents Forms Alerts	Ticker: ATLC
CERTIFICATIONS I, Jeffrey A. Howard, certify that: 1. I have reviewed this Report on Form 10-K of Atlanticus Holdings Corporation; 2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report. 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:		Exhibit 31.1

	Companies Documents Forms Alerts	Ticker: ATLC
Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has		

	Companies Documents Forms Alerts	Ticker: ATLC
d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;		
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):		
a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and		
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.		
Date: March 31, 2021		

	Companies Documents Forms Alerts	Ticker: ATLC
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.		
Date: March 31, 2021		
<u>/s/ JEFFREY A. HOWARD</u> Jeffrey A. Howard President and Chief Executive Officer		

2020 Certification of Principal Financial Officer pursuant to Rule 13a-14(a)

 Companies Documents Forms Alerts	Ticker: ATLC
Exhibit 31.2	
CERTIFICATIONS	
I, William R. McCauley, certify that:	
1. I have reviewed this Report on Form 10-K of Atlantius Holdings Corporation;	
2. Based on my knowledge, this report 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 with respect to the periods covered by this report; and	
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report.	
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in	

 Companies Documents Forms Alerts	Ticker: ATLC
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:	
a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;	
b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;	
c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and	

	Companies Documents Forms Alerts	Ticker: ATLC
covered by this report based on such evaluation; and		
d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the fourth fiscal period in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;		
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):		
a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and		
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.		

	Companies Documents Forms Alerts	Ticker: ATLC
and report financial information; and		
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.		
Date: March 31, 2021		
<u>WILLIAM R. McCAMEY</u> William R. McCamey Chief Financial Officer		

2020 Certification of Principal Executive Officer and Principal Financial Officer pursuant to 18
U.S.C. Section 1350

Companies Documents Forms Alerts	Ticker: ATLCC
Exhibit 32.1	
CERTIFICATION	
The undersigned, as the President and Chief Executive Officer, and as the Chief Financial Officer, respectively, of Atlanticus Holdings Corporation, certify that, to the best of their knowledge and belief, the Annual Report on Form 10-K for the year ended December 31, 2020, which accompanies this certification fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and the information contained in the periodic report fairly presents, in all material respects, the financial condition and results of operations of Atlanticus Holdings Corporation at the dates and for the periods indicated. The foregoing certifications are made pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350) and shall not be relied upon for any other purpose.	
This 31st day of March, 2021.	
<u>/s/ JEFFREY A. HOWARD</u> Jeffrey A. Howard	
Companies Documents Forms Alerts Ticker: ATLCC <u>/s/ JEFFREY A. HOWARD</u> Jeffrey A. Howard <i>President and</i> <i>Chief Executive Officer</i> <u>/s/ WILLIAM R. McCAMEY</u> William R. McCamey <i>Chief Financial Officer</i>	
A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement required by Section 906, has been provided to Atlanticus Holdings Corporation and will be retained by Atlanticus Holdings Corporation and furnished to the Securities and Exchange Commission or its staff upon request.	

Exhibit 2 - Reference 278; Page 83 of 407

278. The objectives of the auditor, and therefore BDO-USA, LLP in an audit of ICFR are to:
- (1) obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment about the effectiveness of ICFR and
 - (2) express an opinion on the effectiveness of ICFR in a written report, and communicate with management and those charged with governance, based on the auditor's findings.

Year 2018

	Companies Documents Forms Alerts	Ticker: FICO
Report of Independent Registered Public Accounting Firm		
Shareholders and Board of Directors Atlanticus Holdings Corporation Atlanta, Georgia		
Opinion on the consolidated Financial Statements		
We have audited the accompanying consolidated balance sheets of Atlanticus Holdings Corporation (the "Company") and subsidiaries as of December 31, 2018 and 2017, the related consolidated statements of operations, comprehensive income (loss), shareholders' deficit, and cash flows for each of the two years in the period ended December 31, 2018, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 31, 2018 and 2017, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2018, in conformity with accounting principles generally accepted in the United States of America.		
Basis for Opinion		

	Companies Documents Forms Alerts	Ticker: FICO
Basis for Opinion		
These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.		
We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.		
Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall		

 Companies Documents Forms Alerts	Ticker: FICO
reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. /s/ BDO USA, LLP We have served as the Company's auditor since 2002. Atlanta, Georgia March 26, 2019 P-1	

Year 2019

 Companies Documents Forms Alerts	Ticker: ATLC
Report of Independent Registered Public Accounting Firm Shareholders and Board of Directors Atlanticus Holdings Corporation Atlanta, Georgia Opinion on the consolidated Financial Statements We have audited the accompanying consolidated balance sheets of Atlanticus Holdings Corporation (the "Company") and subsidiaries as of December 31, 2019 and 2018, the related consolidated statements of operations, comprehensive income, shareholders' equity (deficit), and cash flows for each of the two years in the period ended December 31, 2019, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 31, 2019 and 2018, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America. Basis for Opinion The consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an	

	Companies Documents Forms Alerts	Ticker: ATLC
Basis for Opinion		
These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.		
We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.		
Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall		

	Companies Documents Forms Alerts	Ticker: ATLC
whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.		
Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.		
/s/ BDO USA, LLP		
We have served as the Company's auditor since 2002. Atlanta, Georgia March 30, 2020		

Year 2020

 Companies Documents Forms Alerts	Ticker: ATLC
Report of Independent Registered Public Accounting Firm	
Shareholders and Board of Directors Atlanticus Holdings Corporation Atlanta, Georgia	
Opinion on the Consolidated Financial Statements	
We have audited the accompanying consolidated balance sheets of Atlanticus Holdings Corporation (the "Company") and subsidiaries as of December 31, 2020 and 2019, the related consolidated statements of operations, comprehensive income, shareholders' equity, and cash flows for the two years in the period ended December 31, 2020, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 31, 2020 and 2019, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2020, in conformity with accounting principles generally accepted in the United States of America.	
Basis for Opinion	

 Companies Documents Forms Alerts	Ticker: ATLC
Basis for Opinion	
These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.	
We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.	
Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall	

 Companies Documents Forms Alerts	Ticker: ATLCL
reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. Critical Audit Matters The critical audit matters communicated below are matters arising from the current period audit of the consolidated financial statements that were communicated or required to be communicated to the audit committee and that: (1) relate to accounts or disclosures that are material to the consolidated financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate. F.1	

 Companies Documents Forms Alerts	Ticker: ATLCL
Allowance for Loan Losses As described in Note 2 to the Company's consolidated financial statements, the Company has outstanding loans of \$574.4 million at gross amortized cost within its Credit and Other Investments Segment and a related allowance for loan losses of \$123.3 million at December 31, 2020. The loans are revolving credit facilities (credit cards) or installment loans. The allowance represents management's best estimate of the incurred losses inherent in the portfolio as of the balance sheet date. Management considers both observable and unobservable inputs in its determination of the adequacy of the allowance. The calculation of the allowance uses methods and assumptions based upon historical loss rate; current delinquency and roll-rate trends; vintage analyses based on the number of months an account has been in existence; effects of changes in the economy on consumers; changes in underwriting criteria; and estimated recoveries. Changes in the assumptions can have a material effect on the Company's financial results. We identified the significant judgmental assumptions by management in determining the adequacy of the allowance for loan losses to be a critical audit matter. The judgmental assumptions impacting the recorded allowance are the effects of changes in the economy on consumers and the changes in underwriting criteria. Auditing these complex judgments involved especially challenging auditor judgment due to the nature and extent of audit evidence and effort required to address these matters. The primary procedures we performed to address this critical audit matter included:	

 Companies Documents Forms Alerts	Ticker: ATLC
The primary procedures we performed to address this critical audit matter included: • Evaluating the judgmental assumptions used by management by comparing to historical results, current economic data, and changes to underwriting criteria to determine if such assumptions were relevant, reliable, and reasonable for the purpose used. • Testing the relevance and reliability of the data used in determining the judgmental assumptions by testing the completeness and accuracy of data used including internal and external third-party sources. • Evaluating any evidence (e.g. external economic data, peer data, internal company data) that is contradictory to the conclusions reached by management in establishing the judgmental assumptions supporting the allowance for loan losses. <i>Loans, Interest and Fees Receivable, at Fair Value</i> As described in Note 2 and Note 6 to the Company's consolidated financial statements, the Company has outstanding loans of \$417.1 million at fair value within the Credit and Other Investments Segment at December 31, 2020. The loans are revolving credit facilities (credit cards) or installment loans. The Company elected to report accounts originating on and after January 1, 2020 at fair value on a recurring basis in the financial statements. The assets are recorded at fair value based upon performance expectations of the underlying loans. The discounted cash flow model assumptions used to determine the performance expectation include yield, timing of expected payments, servicing costs and discount rate. The impact of changes in the fair value of loans.	

 Companies Documents Forms Alerts	Ticker: ATLC
expectations of the underlying loans. The discounted cash flow model assumptions used to determine the performance expectation include yield, timing of expected payments, servicing costs and discount rate. The impact of changes in the fair value of loans, interest and fees receivable, at fair value is reflected within the period incurred and can have a material impact on the financial results of the Company. We identified the significant assumptions by management used in the discounted cash flow model to be a critical audit matter. The assumptions impacting the fair value calculation included timing of expected cashflows and discount rates. Auditing these complex assumptions involved especially challenging auditor judgment due to the nature and extent of audit evidence and effort required to address these matters including the extent of specialized skill or knowledge needed. The primary procedures we performed to address this critical audit matter included: • Testing the relevance and reliability of data related to the assumptions by agreeing data to internal and external third-party sources. • Evaluating the assumptions used for the timing of expected cash flows by comparing to historical performance to determine if such assumptions were relevant, reliable and reasonable for the purpose used, including consideration of evidence (e.g. external economic data and peer data) that may be contradictory to the conclusions reached by management. • Evaluating the discount rates used by comparing to market-based discount rates to determine if such assumption were relevant, reliable and reasonable for the purpose used, including consideration of evidence (e.g. external economic data, peer	

	Companies Documents Forms Alerts	Ticker: ATLC
external economic data and peer data) that may be contradictory to the conclusions reached by management. • Evaluating the discount rates used by comparing to market-based discount rates to determine if such assumption were relevant, reliable and reasonable for the purpose used, including consideration of evidence (e.g. external economic data, peer data, internal company data) that may be contradictory to the conclusion reached by management. • Involving professionals with specialized skills and knowledge to evaluate the reasonableness of the timing of cash flows and discount rate assumptions used by management to determine the fair value.		
/s/ BDO USA, LLP		
We have served as the Company's auditor since 2002		
Atlanta, Georgia		
March 31, 2021		
F-2		

EXHIBIT 3

ATTACHMENT TO PLAINTIFF'S ORIGINAL COMPLAINT

EXCERPTS FROM THE 2018, 2019, AND 2020 BIOHORIZONS AND HENRY SCHEIN 10K REPORTS

Source: <https://sec.report/CIK/0001000228>

Exhibit 3 - Reference 309; Page 97 of 407

309. Under §404(a) of the SOX Act, BioHorizons is required to annually report on BioHorizons' own assessment of the effectiveness of BioHorizons' controls.

Year 2018

Management's Report on Internal Control over Financial Reporting

Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Our internal control system is designed to provide reasonable assurance to our management and Board of Directors regarding the preparation and fair presentation of published financial statements. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control-Integrated Framework (2013), updated and reissued by the Committee of Sponsoring Organizations, or the COSO Framework. Based on our

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evaluation under the COSO Framework, our management concluded that our internal control over financial reporting was effective at a reasonable assurance level as of December 26, 2020.

The effectiveness of our internal control over financial reporting as of December 26, 2020 has been independently audited by BDO USA, LLP, an independent registered public accounting firm, and their attestation is included herein.

Year 2019

 Companies Documents Forms Alerts	Ticker: HSIC
All acquisitions, integrations and systems implementations involved necessary and appropriate change-management controls that are considered in our annual assessment of the design and operating effectiveness of our internal control over financial reporting.	
Management's Report on Internal Control over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Our internal control system is designed to provide reasonable assurance to our management and Board of Directors regarding the preparation and fair presentation of published financial statements. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control-Integrated Framework (2013), updated and reissued by the Committee of Sponsoring Organizations, or the COSO Framework. Based on our evaluation under the COSO Framework, our management concluded that our internal control over financial reporting was effective at a reasonable assurance level as of December 28, 2019.	
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Year 2020

 Companies Documents Forms Alerts	Ticker: CVET
All acquisitions, integrations and systems implementations involved necessary and appropriate change-management controls that are considered in our annual assessment of the design and operating effectiveness of our internal control over financial reporting.	
Management's Report on Internal Control over Financial Reporting Our management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Exchange Act Rule 13a-15(f). Our internal control system is designed to provide reasonable assurance to our management and Board of Directors regarding the preparation and fair presentation of published financial statements. Under the supervision and with the participation of our management, including our principal executive officer and principal financial officer, we conducted an evaluation of the effectiveness of our internal control over financial reporting based on the framework in Internal Control-Integrated Framework (2013), updated and reissued by the Committee of Sponsoring Organizations, or the COSO Framework. Based on our evaluation under the COSO Framework, our management concluded that our internal control over financial reporting was effective at a reasonable assurance level as of December 29, 2018. The effectiveness of our internal control over financial reporting as of December 29, 2018 has been independently audited by BDO USA, LLP, an independent registered public accounting firm, and their attestation is included herein.	
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Exhibit 3 - Reference 312; Page 99 of 407

312. Under §302 of the SOX Act, BioHorizons' corporate officers must (among other things) accept responsibility (as evidenced by individual signatures) for the content of BioHorizons's annual §404(a) report. The CEO and CFO must personally certify the content of the reports filed with the SEC and the procedures established by the issuer to report disclosures and prepare financial statements.

Year 2018

Companies Documents Forms Alerts SIGNATURES Table of Contents Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Henry Schein, Inc. By: <u>/s/ STANLEY M. BERGMAN</u> Stanley M. Bergman Chairman and Chief Executive Officer February 20, 2019 Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated. <table style="width: 100%; border-top: 1px solid black; border-bottom: 1px solid black;"> <thead> <tr> <th style="text-align: center;">Signature</th> <th style="text-align: center;">Capacity</th> <th style="text-align: center;">Date</th> </tr> </thead> </table>	Signature	Capacity	Date	Ticker: CVET
Signature	Capacity	Date		

Companies Documents Forms Alerts <table style="width: 100%; border-top: 1px solid black; border-bottom: 1px solid black;"> <thead> <tr> <th style="text-align: center;">Signature</th> <th style="text-align: center;">Capacity</th> <th style="text-align: center;">Date</th> </tr> </thead> <tbody> <tr> <td><u>/s/ STANLEY M. BERGMAN</u> Stanley M. Bergman</td> <td>Chairman, Chief Executive Officer and Director (principal executive officer)</td> <td>February 20, 2019</td> </tr> <tr> <td><u>/s/ STEVEN PALADINO</u> Steven Paladino</td> <td>Executive Vice President, Chief Financial Officer and Director (principal financial and accounting officer)</td> <td>February 20, 2019</td> </tr> <tr> <td><u>/s/ JAMES P. BRESLAWSKI</u> James P. Breslawski</td> <td>Director</td> <td>February 20, 2019</td> </tr> <tr> <td><u>/s/ GERALD A. BENJAMIN</u> Gerald A. Benjamin</td> <td>Director</td> <td>February 20, 2019</td> </tr> <tr> <td><u>/s/ MARK E. MLOTEK</u> Mark E. Mlotek</td> <td>Director</td> <td>February 20, 2019</td> </tr> <tr> <td><u>/s/ BARRY J. ALPERIN</u></td> <td>Director</td> <td>February 20, 2019</td> </tr> </tbody> </table>	Signature	Capacity	Date	<u>/s/ STANLEY M. BERGMAN</u> Stanley M. Bergman	Chairman, Chief Executive Officer and Director (principal executive officer)	February 20, 2019	<u>/s/ STEVEN PALADINO</u> Steven Paladino	Executive Vice President, Chief Financial Officer and Director (principal financial and accounting officer)	February 20, 2019	<u>/s/ JAMES P. BRESLAWSKI</u> James P. Breslawski	Director	February 20, 2019	<u>/s/ GERALD A. BENJAMIN</u> Gerald A. Benjamin	Director	February 20, 2019	<u>/s/ MARK E. MLOTEK</u> Mark E. Mlotek	Director	February 20, 2019	<u>/s/ BARRY J. ALPERIN</u>	Director	February 20, 2019	Ticker: CVET
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<u>/s/ STANLEY M. BERGMAN</u> Stanley M. Bergman	Chairman, Chief Executive Officer and Director (principal executive officer)	February 20, 2019																				
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<u>/s/ GERALD A. BENJAMIN</u> Gerald A. Benjamin	Director	February 20, 2019																				
<u>/s/ MARK E. MLOTEK</u> Mark E. Mlotek	Director	February 20, 2019																				
<u>/s/ BARRY J. ALPERIN</u>	Director	February 20, 2019																				

Companies Documents Forms Alerts			Ticker: CVET
Mark E. Morek			
/s/ BARRY J. ALPERIN	Director	February 20, 2019	
Barry J. Alperin			
/s/ PAUL DRONS	Director	February 20, 2019	
Paul Drons			
/s/ SHIRA GOODMAN	Director	February 20, 2019	
Shira Goodman			
/s/ JOSEPH L. HERRING	Director	February 20, 2019	
Joseph L. Herring			
/s/ KURT P. KUEHN	Director	February 20, 2019	
Kurt P. Kuehn			
/s/ PHILIP A. LASKAWY	Director	February 20, 2019	
Philip A. Laskawy			

Companies Documents Forms Alerts			Ticker: CVET
/s/ PHILIP A. LASKAWY	Director	February 20, 2019	
Philip A. Laskawy			
/s/ ANNE H. MARGULIES	Director	February 20, 2019	
Anne H. Margulies			
/s/ CAROL RAPHAEL	Director	February 20, 2019	
Carol Raphael			
/s/ E. DIANNE REKOW	Director	February 20, 2019	
E. Dianne Rekow, DDS, Ph.D.			
/s/ BRADLEY T. SHEARES, PH. D.	Director	February 20, 2019	
Bradley T. Sheares, Ph. D.			

2018 Certification of our Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

Companies Documents Forms Alerts Ticker: CVET	Exhibit 31.1
CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002	
I, Stanley M. Bergman, certify that: 1. I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant"); 2. Based on my knowledge, this report 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 with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to	
the period in which this report is being prepared; b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	
Dated: February 20, 2019	/s/ Stanley M. Bergman Stanley M. Bergman

2018 Certification of our Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

Companies	Documents	Forms	Alerts	Ticker: CVET
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Exhibit 313

CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

1. Steven Paladino, certify that:

- I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant");
- Based on my knowledge, this report 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 with respect to the period covered by this report;
- Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
- The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to

Companies	Documents	Forms	Alerts	Ticker: CVET
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material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

- designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
- evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
- disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: February 20, 2019

/s/ Steven Paladino

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

- all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
- any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Dated: February 20, 2019

/s/ Steven Paladino
Steven Paladino
Executive Vice President and Chief Financial Officer

Year 2019

Companies Documents Forms Alerts	Ticket: HSIC
SIGNATURES	
Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Henry Schein, Inc. <u>By: /s/ STANLEY M. BERGMAN</u> Stanley M. Bergman Chairman and Chief Executive Officer February 20, 2020 Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated.	
Signature	Capacity
Date	

Companies Documents Forms Alerts	Ticket: HSIC	
Signature	Capacity	Date
/s/ STANLEY M. BERGMAN Stanley M. Bergman	Chairman, Chief Executive Officer and Director (principal executive officer)	February 20, 2020
/s/ STEVEN PALADINO Steven Paladino	Executive Vice President, Chief Financial Officer and Director (principal financial and accounting officer)	February 20, 2020
/s/ JAMES P. BRESLAWSKI James P. Breslawski	Vice Chairman, Director	February 20, 2020
/s/ GERALD A. BENJAMIN Gerald A. Benjamin	Director	February 20, 2020
/s/ MARK E. MLOTEK Mark E. Mlotek	Director	February 20, 2020

Companies Documents Forms Alerts			Ticker: HSIC
/s/ DARRY J. ALPERIN	Director	February 20, 2020	
Darry J. Alperin			
/s/ PAUL BRONS	Director	February 20, 2020	
Paul Brons			
/s/ SHIRA GOODMAN	Director	February 20, 2020	
Shira Goodman			
/s/ JOSEPH L. HERRING	Director	February 20, 2020	
Joseph L. Herring			
/s/ KURT P. KUEHN	Director	February 20, 2020	
Kurt P. Kuehn			
/s/ PHILIP A. LASKAWY	Director	February 20, 2020	
Philip A. Laskawy			

Companies Documents Forms Alerts			Ticker: HSIC
/s/ PHILIP A. LASKAWY	Director	February 20, 2020	
Philip A. Laskawy			
/s/ ANNE H. MARGULIES	Director	February 20, 2020	
Anne H. Margulies			
/s/ CAROL RAPHAEL	Director	February 20, 2020	
Carol Raphael			
/s/ E. DIANNE REKOW	Director	February 20, 2020	
E. Dianne Rekow, DDS, Ph.D.			
/s/ BRADLEY T. SHEARES, PH. D.	Director	February 20, 2020	
Bradley T. Sheares, Ph. D.			

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2019 Certification of our Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

Companies Documents Forms Alerts	Ticker: HSIC
Exhibit 31.1	
CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002	
I, Stanley M. Bergman, certify that:	
1. I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant");	
2. Based on my knowledge, this report 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 with respect to the period covered by this report;	
3. Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;	
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:	

Companies Documents Forms Alerts	Ticker: HSIC
the registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:	
a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;	
b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;	
c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and	
d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and	
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):	
a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and	

Companies Documents Forms Alerts	Ticker: HSIC
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):	
a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and	
b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	
Dated: February 20, 2020	/s/ Stanley M. Bergman Stanley M. Bergman Chairman and Chief Executive Officer

2019 Certification of our Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

	Companies Documents Forms Alerts	Ticker: HSIC
Exhibit 31.2		
CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002		
I, Steven Paladino, certify that: 1. I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant"); 2. Based on my knowledge, this report 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 with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:		

	Companies Documents Forms Alerts	Ticker: HSIC
Rules 13a-15(o) and 15d-15(e)), and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and		

Companies Documents Forms Alerts registrar's internal control over financial reporting; and 5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Dated: February 20, 2020	Ticker: HSIC /s/ Steven Paladino Steven Paladino Executive Vice President and Chief Financial Officer
--	---

Year 2020

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Henry Schein, Inc.

By: /s/ STANLEY M. BERGMAN

Stanley M. Bergman
Chairman and Chief Executive Officer
February 17, 2021

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ STANLEY M. BERGMAN Stanley M. Bergman	Chairman, Chief Executive Officer and Director (principal executive officer)	February 17, 2021
/s/ STEVEN PALADINO Steven Paladino	Executive Vice President, Chief Financial Officer and Director (principal financial and accounting officer)	February 17, 2021
/s/ JAMES P. BRESLAWSKI James P. Breslawski	Vice Chairman, President and Director	February 17, 2021
/s/ GERALD A. BENJAMIN Gerald A. Benjamin	Director	February 17, 2021
/s/ MARK E. MLOTEK Mark E. Mlotek	Director	February 17, 2021
/s/ MOHAMAD ALI Mohamad Ali	Director	February 17, 2021
/s/ MOHAMAD ALI Mohamad Ali	Director	February 17, 2021

<u>/s/ MOHAMAD ALI</u>	Director	February 17, 2021
Mohamad Ali		
<u>/s/ BARRY J. ALPERIN</u>	Director	February 17, 2021
Barry J. Alperin		
<u>/s/ PAUL BRONS</u>	Director	February 17, 2021
Paul Brons		
<u>/s/ DEBORAH DERBY</u>	Director	February 17, 2021
Deborah Derby		
<u>/s/ SHIRA GOODMAN</u>	Director	February 17, 2021
Shira Goodman		
<u>/s/ JOSEPH L. HERRING</u>	Director	February 17, 2021
Joseph L. Herring		
<u>/s/ KURT P. KUEHN</u>	Director	February 17, 2021
Kurt P. Kuehn		
<u>/s/ PHILIP A. LASKAWY</u>	Director	February 17, 2021
Phillip A. Laskawy		
<u>/s/ ANNE H. MARGULIES</u>	Director	February 17, 2021
Anne H. Margulies		
<u>/s/ CAROL RAPHAEL</u>	Director	February 17, 2021
Carol Raphael		
<u>/s/ E. DIANNE REKOW</u>	Director	February 17, 2021
E. Dianne Rekow, DDS, Ph.D.		
<u>/s/ BRADLEY T. SHEARES, PH. D.</u>	Director	February 17, 2021
Bradley T. Sheares, Ph. D.		

2020 Certification of our Chief Executive Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Stanley M. Bergman, certify that:

1. I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant")
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, present fairly in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a role in the registrant's internal control over financial reporting.

Dated: February 17, 2021

/s/ Stanley M. Bergman
Stanley M. Bergman
Chairman and Chief Executive Officer

2020 Certification of our Chief Financial Officer pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.

EXHIBIT 31.2

CERTIFICATION PURSUANT TO RULE 13a-14(a) OR 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Steven Paladino, certify that:

1. I have reviewed this annual report on Form 10-K of Henry Schein, Inc. (the "registrant")

2. Based on my knowledge, this report 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 with respect to the period covered by this report;

3. Based on my knowledge, the financial statements and other financial information included in this report, present fairly in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

- d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
- a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b) any fraud, whether or not material, that involves management or other employees who have a role in the registrant's internal control over financial reporting.

Dated: February 17, 2021

/s/ Steven Paladino
Steven Paladino
Executive Vice President and
Chief Financial Officer

**2020 Certification of our Chief Executive Officer and Chief Financial Officer pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002.**

Exhibit 32.1

**CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the annual report on Form 10-K of Henry Schein, Inc. (the "Company") for the period ended December 26, 2020, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Stanley M. Bergman, the Chairman and Chief Executive Officer of the Company, and I, Steven Paladino, Executive Vice President and Chief Financial Officer of the Company, do hereby certify pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, to the best of my knowledge and belief that:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: February 17, 2021

/s/ Stanley M. Bergman
Stanley M. Bergman
Chairman and Chief Executive Officer

Dated: February 17, 2021

/s/ Steven Paladino
 Steven Paladino
 Executive Vice President and
 Chief Financial Officer

This certification accompanies each Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not, except to the extent required by the Sarbanes-Oxley Act of 2002, be deemed filed by the Company for purposes of Section 18 of the Securities Exchange Act of 1934, as amended.

A signed original of this written statement required by Section 906 of the Sarbanes-Oxley Act of 2002 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 3 - Reference 316; Page 105 of 407

316. The objectives of the auditor, and therefore BDO USA, LLP, in an audit are to:

- (1) obtain reasonable assurance about whether material weaknesses exist and
- (2) express an opinion on the effectiveness of the controls in a written report, and communicate with management and those charged with governance, based on the auditor's findings.

Year 2018

	Companies Documents Forms Alerts	Ticker: CVET
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM		
Table of Contents		
Stockholders and Board of Directors Henry Schein, Inc. Melville, NY		
Opinion on the Consolidated Financial Statements		
We have audited the accompanying consolidated balance sheets of Henry Schein, Inc. (the "Company") and subsidiaries as of December 29, 2018 and December 30, 2017, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the three years in the period ended December 29, 2018, and the related notes and schedule presented in Item 15 (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 29, 2018 and December 30, 2017, and the results of their operations and their cash flows for each of the three years in the period ended December 29, 2018, in conformity with accounting principles generally accepted in the United States of America.		
We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"),		

 Companies Documents Forms Alerts	Ticker: CVET
We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 29, 2018, based on criteria established in <i>Internal Control – Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated February 20, 2019 expressed an unqualified opinion thereon.	
Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable	

 Companies Documents Forms Alerts	Ticker: CVET
Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.	
/s/ BDO USA, LLP We have served as the Company's auditor since 1984.	

Companies Documents Forms Alerts	Ticker: CVET
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM	
Table of Contents Stockholders and Board of Directors Henry Schein, Inc. Melville, NY Opinion on Internal Control over Financial Reporting We have audited Henry Schein Inc.'s (the "Company's") internal control over financial reporting as of December 29, 2018, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 29, 2018, based on the COSO criteria. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of December 29, 2018 and December 30, 2017, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the three years in the period ended December 29, 2018, and the related notes and schedule and our report dated February 20, 2019 expressed an unqualified opinion thereon.	

Companies Documents Forms Alerts	Ticker: CVET
Basis for Opinion The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying "Item 9A, Management's Report on Internal Control over Financial Reporting." Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Definition and Limitations of Internal Control over Financial Reporting A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's	

Definition and Limitations of Internal Control over Financial Reporting A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.	
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 Companies Documents Forms Alerts	Ticker: HSIC Go
Table of Contents	
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM	
Stockholders and Board of Directors Henry Schein, Inc. Melville, NY	
Opinion on the Consolidated Financial Statements	
We have audited the accompanying consolidated balance sheets of Henry Schein, Inc. (the "Company") as of December 28, 2019 and December 29, 2018, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the three years in the period ended December 28, 2019, the related notes and schedule (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 28, 2019 and December 29, 2018, and the results of its operations and its cash flows for each of the three years in the period ended December 28, 2019, in conformity with accounting principles generally accepted in the United States of America.	

 Companies Documents Forms Alerts	Ticker: HSIC Go
conformity with accounting principles generally accepted in the United States of America.	
We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 28, 2019, based on criteria established in Internal Control – Integrated Framework (2013) issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated February 20, 2020 expressed an unqualified opinion thereon.	
Change in Accounting Principle	
As discussed in Note 1 to the consolidated financial statements, effective on December 30, 2019, the Company changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic 842, <i>Leases</i>.	
Basis for Opinion	
These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities	

 Companies Documents Forms Alerts	Ticker: HSIC Go
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These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matters communicated below are matters arising from the current period audit of the consolidated financial statements that were

 Companies Documents Forms Alerts	Ticker: HSIC Go
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Critical Audit Matters

The critical audit matters communicated below are matters arising from the current period audit of the consolidated financial statements that were communicated or required to be communicated to the Audit Committee of the Board of Directors and that: (1) relate to accounts or disclosures that are material to the consolidated financial statements; and (2) involved our especially challenging, subjective or complex judgments. The communication of critical audit

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matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate.

Business Combinations

Companies Documents Forms Alerts Tickers: HSIC Go	matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matters below, providing separate opinions on the critical audit matters or on the accounts or disclosures to which they relate. Business Combinations As described in Note 11 of the consolidated financial statements, the Company acquired several companies in the current year. As a result of the acquisitions, management was required to determine estimated fair values of the assets acquired and liabilities assumed, including certain identifiable intangible assets. In some instances, management utilized third-party valuation specialists to assist in the preparation of the valuation of certain identifiable intangible assets. We identified the determination of fair values of certain identifiable intangible assets, which primarily included customer relationships, as a critical audit matter. Management exercised significant judgment to develop and select assumptions in the measurement of the fair value of the identifiable intangible assets. Significant assumptions included discount rates, customer attrition, and projected revenue growth rates. These assumptions are forward-looking and could be affected by future economic and market conditions. The principal considerations for our determination included the following: (i) changes in the significant assumptions could have a significant impact on the fair value of the assets acquired, (ii) significant unobservable inputs and assumptions utilized by management in determining the fair value of the identifiable intangible assets acquired, and (iii) appropriateness of use of various valuation models to determine the fair value of the identifiable intangible assets acquired. Auditing these elements
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Companies Documents Forms Alerts Tickers: HSIC Go	appropriateness of use of various valuation models to determine the fair value of the identifiable intangible assets acquired. Auditing these elements involved especially subjective auditor judgment due to the nature and extent of audit effort required to address these matters, including the extent of specialized skill or knowledge needed. The primary procedures we performed to address this critical audit matter included: - Assessing the design and testing operating effectiveness of certain controls over the development of significant assumptions used to determine the fair values of certain identifiable intangible assets, and controls over the selection of the valuation models used by management. - Assessing the reasonableness of significant underlying assumptions through: (i) evaluating historical performance of target entities, (ii) assessing financial projections against industry metrics and peer-group companies, and (iii) performing sensitivity analyses and evaluating the potential effect of changes in the significant assumptions. - Utilizing personnel with specialized knowledge and skill with valuation to assist in: (i) assessing the reasonableness of certain significant assumptions incorporated into the various valuation models, and (ii) assessing the appropriateness of various valuation models utilized by management to determine the fair values of the assets acquired.
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Companies Documents Forms Alerts Tickers: HSIC Go	Uncertain Tax Position As described in Note 14 of the consolidated financial statements the Company operates in multiple jurisdictions and is subject to transfer pricing compliance for intercompany transactions that are subject to audit by taxing authorities. The resolution of these audits may span multiple years. We identified the determination of uncertain tax positions related to transfer pricing from intercompany transactions as a critical audit matter. The principal considerations for our determination included complex judgments related to: (i) auditing the measurement of the liability for unrecognized tax benefits related to certain intercompany transactions because of assumptions applied to the interpretation of tax laws and legal rulings in multiple tax paying jurisdictions, (ii) determining whether a transfer pricing tax position's technical merits are more-likely-than-not to be sustained when measuring the amount of tax benefits that qualifies for recognition, and (iii) assessing whether intercompany transactions are based on the arm's length standard that may produce a range of arm's length outcomes. Auditing these elements involved subjective auditor judgment, including involvement of
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Companies Documents Forms Alerts Table of Contents our tax professionals with specialized skills and knowledge: The primary procedures we performed to address this critical audit matter included: - Assessing the design and testing operating effectiveness of certain controls over the recognition and measurement of uncertain tax positions. - Evaluating the appropriateness of management's methods and assumptions used to estimate uncertain transfer pricing positions related to: (i) evaluating the ranges of arm's length outcomes and pricing conclusions reached within management's transfer pricing studies, (ii) verifying our understanding of the relevant facts by reading the Company's correspondence with the relevant tax authorities and third-party advice obtained by the Company, and (iii) reviewing historical settlement activity from income tax authorities. - Utilizing personnel with specialized knowledge and skill in taxation to assist in evaluating the reasonableness of technical merits, management's judgments and assumptions used in uncertain tax position calculations related to transfer pricing, and assessing the overall reasonableness of	Ticker: HSIC Go
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Companies Documents Forms Alerts by the Company, and (iii) reviewing historical settlement activity from income tax authorities. Utilizing personnel with specialized knowledge and skill in taxation to assist in evaluating the reasonableness of technical merits, management's judgments and assumptions used in uncertain tax position calculations related to transfer pricing, and assessing the overall reasonableness of conclusions reached. BDO USA, LLP We have served as the Company's auditor since 1984. New York, NY February 20, 2020	Ticker: HSIC Go
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Table of Contents**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

Stockholders and Board of Directors
Henry Schein, Inc.
Melville, NY

Opinion on the Consolidated Financial Statements

We have audited the accompanying consolidated balance sheets of Henry Schein, Inc. (the "Company") as of December 26, 2020 and December 28, 2019, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the three years in the period ended December 26, 2020, the related notes and schedule (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 26, 2020 and December 28, 2019, and the results of its operations and its cash flows for each of the three years in the period ended December 26, 2020, in conformity with accounting principles generally accepted in the United States of America.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 26, 2020, based on criteria established in *Internal Control – Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated February 17, 2021 expressed an unqualified opinion thereon.

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, effective on December 30, 2018, the Company changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic

Change in Accounting Principle

As discussed in Note 1 to the consolidated financial statements, effective on December 30, 2018, the Company changed its method of accounting for leases due to the adoption of Accounting Standards Codification Topic 842, *Leases*.

Basis for Opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the Audit Committee of the Board of Directors and that: (1) relates to accounts or disclosures that are material to the consolidated financial

Critical Audit Matter

The critical audit matter communicated below is a matter arising from the current period audit of the consolidated financial statements that was communicated or required to be communicated to the Audit Committee of the Board of Directors and that: (1) relates to accounts or disclosures that are material to the consolidated financial statements; and (2) involved our especially challenging, subjective or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the consolidated financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

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Uncertain Tax Position

As described in Note 14 of the consolidated financial statements the Company operates in multiple jurisdictions and is subject to transfer pricing compliance for intercompany transactions that are subject to audit by taxing authorities. The resolution of these audits may span multiple years.

We identified the determination of uncertain tax positions related to transfer pricing from intercompany transactions as a critical audit matter. The principal considerations for our determination included complex judgments related to: (i) auditing assumptions applied to the interpretation of tax laws and legal rulings in multiple tax paying jurisdictions, (ii) determining whether a transfer pricing tax position's technical merits are more-likely-than-not to be sustained when measuring the amount of tax benefits that qualifies for recognition, (iii) assessing whether intercompany transactions are based on the arm's length standard that may produce a range of arm's length outcomes, and (iv) assessing the adjustments to the liability for unrecognized tax benefits associated with tax settlements or agreements. Auditing these elements involved especially subjective auditor judgment and an increased level of audit effort, including involvement of personnel with specialized skills and knowledge.

The primary procedures we performed to address this critical audit matter included:

- Assessing the design and implementation and testing operating effectiveness of certain controls over the recognition and measurement of uncertain tax positions related to transfer pricing.
- Utilizing personnel with specialized knowledge and skill in taxation to evaluate the appropriateness of management's methods and assumptions used to estimate uncertain tax positions related to transfer pricing by: (i) verifying our understanding of the relevant facts by reading the Company's correspondence with the relevant tax authorities and third-party advice obtained by the Company, (ii) evaluating the reasonableness of technical merits, management's judgments and assumptions and assessing the overall reasonableness of conclusions reached, (iii) evaluating the ranges of arm's length outcomes and pricing conclusions reached within management's transfer pricing studies, and (iv) reviewing settlement activity or agreements with income tax authorities.

- Utilizing personnel with specialized knowledge and skill in taxation to evaluate the appropriateness of management's methods and assumptions used to estimate uncertain tax positions related to transfer pricing by: (i) verifying our understanding of the relevant facts by reading the Company's correspondence with the relevant tax authorities and third-party advice obtained by the Company, (ii) evaluating the reasonableness of technical merits, management's judgments and assumptions and assessing the overall reasonableness of conclusions reached, (iii) evaluating the ranges of arm's length outcomes and pricing conclusions reached within management's transfer pricing studies, and (iv) reviewing settlement activity or agreements with income tax authorities.

/s/ BDO USA, LLP

We have served as the Company's auditor since 1984.

New York, NY
February 17, 2021

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Stockholders and Board of Directors
Henry Schein, Inc.
Melville, NY

Opinion on Internal Control over Financial Reporting

We have audited Henry Schein, Inc.'s (the "Company's") internal control over financial reporting as of December 26, 2020, based on criteria established in *Internal Control – Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 26, 2020, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of December 26, 2020 and December 28, 2019, the related consolidated statements of income, comprehensive income, stockholders' equity, and cash flows for each of the three years in the period ended December 26, 2020, and the related notes and schedule and our report dated February 17, 2021 expressed an unqualified opinion thereon.

Basis for Opinion

The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying "Item 9A. Management's Report on Internal Control over Financial Reporting". Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Definition and Limitations of Internal Control over Financial Reporting

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

/s/ BDO USA, LLP
New York, NY

EXHIBIT 4

ATTACHMENT TO PLAINTIFF'S ORIGINAL COMPLAINT

EXCERPTS FROM THE 2018 AND 2019 BLUELINX 10K REPORTS

Source: <https://sec.report/CIK/0001301787>

Exhibit 4 - Reference 336; Page 115 of 407

336. Under §404(a) of the SOX Act, BlueLinX is required to annually report on BlueLinX's own assessment of the effectiveness of its controls.

Year 2018

Companies	Documents	Forms	Alerts	Ticker: BXG
ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING, AND FINANCIAL DISCLOSURE None. ITEM 9A. CONTROLS AND PROCEDURES Disclosure Controls and Procedures Our management, including our Chief Executive Officer and Chief Financial Officer, performed an evaluation of our disclosure controls and procedures, which have been designed to permit us to record, process, summarize and report, within time periods specified by the SEC's rules and forms, information required to be disclosed. Our management, including our Chief Executive Officer and Chief Financial Officer, concluded that the controls and procedures were effective as of December 29, 2018, to ensure that material information was accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure. Changes in Internal Control During the three months ended December 29, 2018, we did not make any changes in our internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Management's Annual Report on Internal Control Over Financial Reporting Management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Securities Exchange Act of 1934. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies may deteriorate. Management conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 29, 2018 using the criteria issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in the 2013 Internal Control-Integrated Framework. Based on that evaluation, management believes that our internal control over financial reporting was effective as of December 29, 2018. On April 13, 2018, we acquired Cedar Creek Holdings Inc. in a business combination. We are currently in the process of integrating policies, processes, information technology systems and other components of internal controls over financial reporting of the combined business. We believe that we will be able to maintain sufficient controls over the substantive results of financial reporting of Cedar Creek and its subsidiaries, but because of the size, complexity and timing of the integration, the internal controls over financial reporting of Cedar Creek have been excluded from management's assessment of the Company's internal control over financial reporting as of December 29, 2018. The effectiveness of our internal control over financial reporting as of December 29, 2018, has been audited by BDO USA, LLP, an independent registered public accounting firm, which also audited our Consolidated Financial Statements for the year ended December 29, 2018. BDO USA, LLP's report on our internal control over financial reporting is set forth below.				

Year 2019

Companies Documents Forms Alerts	Ticker: GMS
ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE None. ITEM 9A. CONTROLS AND PROCEDURES Disclosure Controls and Procedures Our management, including our Chief Executive Officer and Chief Financial Officer, performed an evaluation, as of the end of the period covered by this report, of our disclosure controls and procedures, which have been designed to permit us to record, process, summarize, and report, within time periods specified by the SEC's rules and forms, information required to be disclosed. Our management, including our Chief Executive Officer and Chief Financial Officer, concluded that the controls and procedures were effective as of December 28, 2019, to ensure that material information was accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, as appropriate, to allow timely decisions regarding required disclosure. Changes in Internal Control During the three months ended December 28, 2019, other than as described below, we did not make any changes in our internal control over financial reporting that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting. Management's Annual Report on Internal Control Over Financial Reporting Management is responsible for establishing and maintaining adequate internal control over financial reporting, as such term is defined in Rules 13a-15(f) and 15d-15(f) under the Securities Exchange Act of 1934. Our internal control over financial reporting is designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies may deteriorate. On April 13, 2018, we acquired Cedar Creek Holdings, Inc. in a business combination. At the end of fiscal 2019, we completed the process of integrating the policies, processes, information technology systems, and other components of internal control over financial reporting of the combined business. Management's assessment of our internal control over financial reporting for the fiscal year 2019 includes the internal control over financial reporting of Cedar Creek. Management conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 28, 2019, using the criteria issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in the 2013 Internal Control-Integrated Framework. Based on that evaluation, management believes that our internal control over financial reporting was effective as of December 28, 2019.	

Companies Documents Forms Alerts	Ticker: GMS
deteriorate. On April 13, 2018, we acquired Cedar Creek Holdings, Inc. in a business combination. At the end of fiscal 2019, we completed the process of integrating the policies, processes, information technology systems, and other components of internal control over financial reporting of the combined business. Management's assessment of our internal control over financial reporting for the fiscal year 2019 includes the internal control over financial reporting of Cedar Creek. Management conducted an evaluation of the effectiveness of our internal control over financial reporting as of December 28, 2019, using the criteria issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") in the 2013 Internal Control-Integrated Framework. Based on that evaluation, management believes that our internal control over financial reporting was effective as of December 28, 2019. The effectiveness of our internal control over financial reporting as of December 28, 2019, has been audited by BDO USA, LLP, an independent registered public accounting firm, which also audited our Consolidated Financial Statements for the year ended December 28, 2019. BDO USA, LLP's report on our internal control over financial reporting is set forth below.	

Exhibit 4 - Reference 338; Page 116 of 407

338. Under §302 of the SOX Act, BlueLinx's corporate officers must (among other things) accept responsibility (as evidenced by individual signatures) for the content of Interface's annual §404(a) report. The CEO and CFO must personally certify the content of the reports filed with the SEC and the procedures established by the issuer to report disclosures and prepare financial statements.

Year 2018

Companies Documents Forms Alerts			Ticker: BXC									
Signatures Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. Bluebird Holdings Inc. (Registrant) By: <u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis President and Chief Executive Officer Lewis Lewis Officer Date: March 13, 2019 Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. <table border="1"> <thead> <tr> <th>Signature</th> <th>Capacity</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td><u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis</td> <td>President, Chief Executive Officer, and Director</td> <td>March 13, 2019</td> </tr> <tr> <td><u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell</td> <td>Senior Vice President, Chief Financial Officer, Treasurer, (Principal Accounting Officer)</td> <td>March 13, 2019</td> </tr> </tbody> </table>				Signature	Capacity	Date	<u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis	President, Chief Executive Officer, and Director	March 13, 2019	<u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell	Senior Vice President, Chief Financial Officer, Treasurer, (Principal Accounting Officer)	March 13, 2019
Signature	Capacity	Date										
<u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis	President, Chief Executive Officer, and Director	March 13, 2019										
<u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell	Senior Vice President, Chief Financial Officer, Treasurer, (Principal Accounting Officer)	March 13, 2019										

Companies Documents Forms Alerts			Ticker: BXC															
<table border="1"> <tbody> <tr> <td><u>/s/ Kim S. Fenichel</u> Kim S. Fenichel</td> <td>Chairman</td> <td>March 13, 2019</td> </tr> <tr> <td><u>/s/ Karel K. Czanderna</u> Karel K. Czanderna</td> <td>Director</td> <td>March 13, 2019</td> </tr> <tr> <td><u>/s/ Dominic DiNapoli</u> Dominic DiNapoli</td> <td>Director</td> <td>March 13, 2019</td> </tr> <tr> <td><u>/s/ Alan H. Schumacher</u> Alan H. Schumacher</td> <td>Director</td> <td>March 13, 2019</td> </tr> <tr> <td><u>/s/ J. David Smith</u> J. David Smith</td> <td>Director</td> <td>March 13, 2019</td> </tr> </tbody> </table> 80 External Resources:				<u>/s/ Kim S. Fenichel</u> Kim S. Fenichel	Chairman	March 13, 2019	<u>/s/ Karel K. Czanderna</u> Karel K. Czanderna	Director	March 13, 2019	<u>/s/ Dominic DiNapoli</u> Dominic DiNapoli	Director	March 13, 2019	<u>/s/ Alan H. Schumacher</u> Alan H. Schumacher	Director	March 13, 2019	<u>/s/ J. David Smith</u> J. David Smith	Director	March 13, 2019
<u>/s/ Kim S. Fenichel</u> Kim S. Fenichel	Chairman	March 13, 2019																
<u>/s/ Karel K. Czanderna</u> Karel K. Czanderna	Director	March 13, 2019																
<u>/s/ Dominic DiNapoli</u> Dominic DiNapoli	Director	March 13, 2019																
<u>/s/ Alan H. Schumacher</u> Alan H. Schumacher	Director	March 13, 2019																
<u>/s/ J. David Smith</u> J. David Smith	Director	March 13, 2019																

2018 Certification of Mitchell B. Lewis, Chief Executive Officer, pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

 Companies Documents Forms Alerts	Ticker: BXC
EXHIBIT 31.1 CERTIFICATION REQUIRED BY RULE 13a-14(a) OR RULE 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Mitchell B. Lewis, certify that:	
(1) I have reviewed this annual report on Form 10-K of Bluebird Holdings Inc. (2) Based on my knowledge, this report 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 with respect to the period covered by this report; (3) Based on my knowledge, the financial statements and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; (4) The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:	
a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and	
(5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and	
registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and	
(5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, in the registrant's annual and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):	
a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.	
March 13, 2019	/s/ Mitchell B. Lewis Mitchell B. Lewis Bluebird Holdings Inc. Chief Executive Officer

**2018 Certification of Susan C. O'Farrell, Chief Financial Officer and Treasurer, pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002**

Companies	Documents	Forms	Alerts	Ticker: BXC
EXHIBIT 31.2 CERTIFICATION REQUIRED BY RULE 13a-14(a) OR RULE 15c-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Susan C. O'Farrell certify that: (1) I have reviewed this annual report on Form 10-K of BlueLux Holdings Inc. (2) Based on my knowledge, this report 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 with respect to the period covered by this report. (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report. (4) The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15c-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15c-15(f)) for the registrant and have: a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and (5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. March 13, 2019 <u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell BlueLux Holdings Inc. Senior Vice President, Chief Financial Officer, and Treasurer				

**2018 Certification of Mitchell B. Lewis, Chief Executive Officer, pursuant to Section 906 of the
Sarbanes-Oxley Act of 2002**

Companies	Documents	Forms	Alerts	Ticker: BXC
Exhibit 32.1 BLUELINK HOLDINGS INC. CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the annual report of BlueLink Holdings Inc. (the "Company") on Form 10-K for the year ending December 29, 2018, as filed with the United States Securities and Exchange Commission on the date hereof (the "Report"), I, Mitchell B. Lewis, Chief Executive Officer of the Company, do hereby certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. March 13, 2019 By: <u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis Chief Executive Officer				

**2018 Certification of Susan C. O'Farrell, Chief Financial Officer and Treasurer, pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002**

Companies	Documents	Forms	Alerts	Ticker: BXC
Exhibit 32.2 BLUELINK HOLDINGS INC. CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the annual report of BlueLink Holdings Inc. (the "Company") on Form 10-K for the year ending December 29, 2018, as filed with the United States Securities and Exchange Commission on the date hereof (the "Report"), I, Susan C. O'Farrell, Chief Financial Officer and Treasurer of the Company, do hereby certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. March 13, 2019 By: <u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell Senior Vice President, Chief Financial Officer, and Treasurer				

Year 2019

Companies Documents Forms Alerts			Ticker: GMS									
Signatures Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. BlueLink Holdings Inc. (Registrant) By: <u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis President and Chief Executive Officer Lewis Lewis Officer Date: March 11, 2020 Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated. <table border="1"> <thead> <tr> <th>Signature Name</th> <th>Capacity</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td><u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis</td> <td>President, Chief Executive Officer, and Director</td> <td>March 11, 2020</td> </tr> <tr> <td><u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell</td> <td>Senior Vice President, Chief Financial Officer, Treasurer (Principal Accounting Officer)</td> <td>March 11, 2020</td> </tr> </tbody> </table>				Signature Name	Capacity	Date	<u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis	President, Chief Executive Officer, and Director	March 11, 2020	<u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell	Senior Vice President, Chief Financial Officer, Treasurer (Principal Accounting Officer)	March 11, 2020
Signature Name	Capacity	Date										
<u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis	President, Chief Executive Officer, and Director	March 11, 2020										
<u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell	Senior Vice President, Chief Financial Officer, Treasurer (Principal Accounting Officer)	March 11, 2020										

Companies Documents Forms Alerts			Ticker: GMS
<u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell	(Principal Accounting Officer)	March 11, 2020	
<u>/s/ Kim S. Fennebresque</u> Kim S. Fennebresque	Chairman	March 11, 2020	
<u>/s/ Karel K. Czanderna</u> Karel K. Czanderna	Director	March 11, 2020	
<u>/s/ Dominic DiNapoli</u> Dominic DiNapoli	Director	March 11, 2020	
<u>/s/ Alan H. Schumacher</u> Alan H. Schumacher	Director	March 11, 2020	
<u>/s/ J. David Smith</u> J. David Smith	Director	March 11, 2020	
73 External Resources:			

2019 Certification of Mitchell B. Lewis, Chief Executive Officer, pursuant to Section 302 of the

Sarbanes-Oxley Act of 2002

Companies Documents Forms Alerts	Ticker: GMS
Exhibit 31.1 CERTIFICATION REQUIRED BY RULE 13a-14(a) OR RULE 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Mitchell B. Lewis, certify that: (1) I have reviewed this annual report on Form 10-K of BlueLinx Holdings Inc.; (2) Based on my knowledge, this report 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 with respect to the period covered by this report; (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; (4) The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and (5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors,	

Companies Documents Forms Alerts	Ticker: GMS
registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and (5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): a. All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. March 11, 2020 /s/ Mitchell B. Lewis Mitchell B. Lewis BlueLinx Holdings Inc. Chief Executive Officer	

**2019 Certification of Susan C. O'Farrell, Chief Financial Officer and Treasurer, pursuant to
Section 302 of the Sarbanes-Oxley Act of 2002**

Companies	Documents	Forms	Alerts	Ticker: GMS
Exhibit 31.2 CERTIFICATION REQUIRED BY RULE 13a-14(a) OR RULE 15d-14(a) OF THE SECURITIES EXCHANGE ACT OF 1934 I, Susan C. O'Farrell, certify that: (1) I have reviewed this annual report on Form 10-K of BlueLine Holdings Inc. (2) Based on my knowledge, this report 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 with respect to the period covered by this report; (3) Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; (4) The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: - Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; - Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; - Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and - Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and (5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors				
registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and (5) The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): - All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and - Any fraud, whether or not material, that involves management or other employees and who have a significant role in the registrant's internal control over financial reporting. March 11, 2020 <u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell BlueLine Holdings Inc. Senior Vice President, Chief Financial Officer, and Treasurer				

2019 Certification of Mitchell B. Lewis, Chief Executive Officer, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

Companies Documents Forms Alerts	Ticker: GMS
Exhibit 32.1 BLUELINX HOLDINGS INC. CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the annual report of BlueLinx Holdings Inc. (the "Company") on Form 10-K for the year ending December 28, 2019, as filed with the United States Securities and Exchange Commission on the date hereof (the "Report"), I, Mitchell B. Lewis, Chief Executive Officer of the Company, do hereby certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.	
March 11, 2020	By: <u>/s/ Mitchell B. Lewis</u> Mitchell B. Lewis Chief Executive Officer

2019 Certification of Susan C. O'Farrell, Chief Financial Officer and Treasurer, pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

Companies Documents Forms Alerts	Ticker: GMS
Exhibit 32.2 BLUELINX HOLDINGS INC. CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350 AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the annual report of BlueLinx Holdings Inc. (the "Company") on Form 10-K for the year ending December 28, 2019, as filed with the United States Securities and Exchange Commission on the date hereof (the "Report"), I, Susan C. O'Farrell, Chief Financial Officer and Treasurer of the Company, do hereby certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended; and (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.	
March 11, 2020	By: <u>/s/ Susan C. O'Farrell</u> Susan C. O'Farrell Senior Vice President, Chief Financial Officer, and Treasurer

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342. The objectives of the auditor, and therefore BDO USA, LLP in an audit of ICFR are to:

- (1) obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment about the effectiveness of ICFR (as of date) and
- (2) express an opinion on the effectiveness of ICFR in a written report, and communicate with management and those charged with governance, based on the auditor's findings.

Year 2018

 Companies Documents Forms Alerts	Ticker: BXC Go
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM The Board of Directors and Stockholders of BlueLinx Holdings Inc. and subsidiaries Marietta, Georgia Opinion on the Consolidated Financial Statements We have audited the accompanying consolidated balance sheets of BlueLinx Holdings Inc. and subsidiaries (the "Company") as of December 29, 2018 and December 30, 2017, the related consolidated statements of operations and comprehensive (loss) income, cash flows, and stockholders' (deficit) equity for each of the periods ended December 29, 2018, December 30, 2017, and December 31, 2016; and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 29, 2018 and December 30, 2017, and the results of their operations and their cash flows for each of the periods ended December 29, 2018, December 30, 2017, and December 31, 2016, in conformity with accounting principles generally accepted in the United States of America. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 29, 2018, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated March 13, 2019 expressed an unqualified opinion thereon. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm	

 Companies Documents Forms Alerts	Ticker: BXC Go
established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated March 13, 2019 expressed an unqualified opinion thereon. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. /s/ BDO USA, LLP We have served as the Company's auditor since 2015. Atlanta, Georgia March 13, 2019	

 Companies Documents Forms Alerts	Ticker: BXC Go
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM ON INTERNAL CONTROL OVER FINANCIAL REPORTING The Board of Directors and Stockholders BlueLink Holdings Inc. and subsidiaries Marietta, Georgia Opinion on Internal Control over Financial Reporting We have audited BlueLink Holdings Inc. and subsidiaries' (the "Company") internal control over financial reporting as of December 29, 2018, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 29, 2018, based on the COSO criteria. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of December 29, 2018 and December 30, 2017, the related consolidated statements of operations and comprehensive (loss) income, cash flows and stockholders' (deficit) equity, for each of the periods ended December 29, 2018, December 30, 2017 and December 31, 2016, and the related notes and our report dated March 13, 2019 expressed an unqualified opinion thereon. Basis for Opinion The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, "Management's Report on Internal Control over Financial Reporting". Our responsibility is to express an opinion on the Company's internal control over	

 Companies Documents Forms Alerts	Ticker: BXC Go
2018 and December 30, 2017, the related consolidated statements of operations and comprehensive (loss) income, cash flows and stockholders' (deficit) equity, for each of the periods ended December 29, 2018, December 30, 2017 and December 31, 2016, and the related notes and our report dated March 13, 2019 expressed an unqualified opinion thereon. Basis for Opinion The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, "Management's Report on Internal Control over Financial Reporting". Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. As indicated in the accompanying Item 9A, Management's Report on Internal Control over	

 Companies Documents Forms Alerts	Ticker: BXC Go
and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. As indicated in the accompanying Item 9A, Management's Report on Internal Control over Financial Reporting, management's assessment of and conclusion on the effectiveness of internal control over financial reporting did not include the internal controls of Cedar Creek Holdings, Inc. ("Cedar Creek") which was acquired on April 13, 2018, and which is included in consolidated balance sheets of the Company as of December 29, 2018, and the related consolidated statements of operations and comprehensive (loss) income, cash flows, and stockholders' (deficit) equity, for the year then ended. Cedar Creek constituted 49.8% of total assets as of December 29, 2018, and 35.7% and 5.2% of revenues and net loss, respectively, for the year then ended. Management did not assess the effectiveness of internal control over financial reporting of Cedar Creek because of the timing of the acquisition which was completed on April 13, 2018. Our audit of internal control over financial reporting of the Company also did not include an evaluation of the internal control over financial reporting of Cedar Creek. Definition and Limitations of Internal Control over Financial Reporting A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in	

 Companies Documents Forms Alerts	Ticker: BXC Go
reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements. 71 Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. /s/ BDO USA, LLP Atlanta, Georgia March 13, 2019	

Year 2019

Companies Documents Forms Alerts	Ticker: GMS
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM The Board of Directors and Stockholders of BlueLink Holdings Inc. and subsidiaries Marietta, Georgia Opinion on the Consolidated Financial Statements We have audited the accompanying consolidated balance sheets of BlueLink Holdings Inc. and subsidiaries (the "Company") as of December 28, 2019 and December 29, 2018, the related consolidated statements of operations and comprehensive loss, cash flows, and stockholders' deficit for the years then ended, and the related notes (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company at December 28, 2019 and December 29, 2018, and the results of their operations and their cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 28, 2019, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated March 11, 2020 expressed an unqualified opinion thereon. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement.	

Companies Documents Forms Alerts	Ticker: GMS
Board (United States) ("PCAOB"), the Company's internal control over financial reporting as of December 28, 2019, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") and our report dated March 11, 2020 expressed an unqualified opinion thereon. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. /s/ BDO USA, LLP We have served as the Company's auditor since 2015, Atlanta, Georgia March 11, 2020	

Companies Documents Forms Alerts	Ticker: GMS
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM The Board of Directors and Stockholders BlueLinx Holdings Inc. and subsidiaries Marietta, Georgia Opinion on Internal Control over Financial Reporting We have audited BlueLinx Holdings Inc. and subsidiaries' (the "Company") internal control over financial reporting as of December 28, 2019, based on criteria established in <i>Internal Control - Integrated Framework (2013)</i> issued by the Committee of Sponsoring Organizations of the Treadway Commission (the "COSO criteria"). In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 28, 2019, based on the COSO criteria. We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) ("PCAOB"), the consolidated balance sheets of the Company as of December 28, 2019 and December 29, 2018, the related consolidated statements of operations and comprehensive loss, cash flows and stockholders' deficit, for the years then ended, and the related notes and our report dated March 11, 2020 expressed an unqualified opinion thereon. Basis for Opinion The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Item 9A, "Management's Annual Report on Internal Control over Financial Reporting". Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan	

Companies Documents Forms Alerts	Ticker: GMS
applicable rules and regulations of the Securities and Exchange Commission and the PCAOB. We conducted our audit of internal control over financial reporting in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. Our audit also included performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Definition and Limitations of Internal Control over Financial Reporting A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements.	

Companies Documents Forms Alerts	Ticker: GMS
unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements. Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. /s/ BDO USA, LLP Atlanta, Georgia March 11, 2020	

EXHIBIT 5

ATTACHMENT TO PLAINTIFF'S ORIGINAL COMPLAINT

EXCERPTS FROM THE 2019 AND 2020 SPAR AND NMS 10K REPORTS AND 10-K/A (ANNUAL REPORT AMENDED)

Source: <https://sec.report/CIK/0001004989>

Exhibit 5 - Reference 361; Page 132 of 407

361. Under §404(a) of the SOX Act, SPAR is required to annually report on SPAR's own assessment of the effectiveness of its controls.

Year 2019

	Companies Documents Forms Alerts	Token: SGRP
Management's Report on Internal Control Over Financial Reporting		
The Company's management is responsible for establishing and maintaining adequate internal control over financial reporting for the registrant, as such term is defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act. Management has designed such internal control over financial reporting by the Company to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").		
The Company's management has evaluated the effectiveness of the Company's internal control over financial reporting using the "Internal Control – Integrated Framework (2013)" created by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") framework. Based on this evaluation, management has concluded that internal controls over financial reporting were effective as of December 31, 2019.		
Management's Evaluation of Disclosure Controls and Procedures		
The Company's chief executive officer and chief financial officer have each reviewed and evaluated the effectiveness of the Company's disclosure controls and procedures, (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of December 31, 2019, as required by Exchange Act Rules 13a-15(b) and Rule 15d-15(b). Based on that evaluation, the chief		

Year 2020

SEC Companies	Documents Forms Alerts	Ticker: SGRP
Management's Report on Internal Control Over Financial Reporting The Company's management is responsible for establishing and maintaining adequate internal control over financial reporting for the registrant, as such term is defined in Rules 13a-15(f) and 15d-15(f) of the Exchange Act. Management has designed such internal control over financial reporting by the Company to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"). The Company's management has evaluated the effectiveness of the Company's internal control over financial reporting using the "Internal Control - Integrated Framework (2013)" created by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO") framework. Based on this evaluation, management has concluded that internal controls over financial reporting were effective as of December 31, 2020. Management's Evaluation of Disclosure Controls and Procedures The Company's chief executive officer and chief financial officer have each reviewed and evaluated the effectiveness of the Company's disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) as of December 31, 2020, as required by Exchange Act Rules 13a-15(h) and Rule 15d-15(h). Based on that evaluation, the chief executive officer and		

Exhibit 5 - Reference 361: Page 133 of 407

363. Under §302 of the SOX Act, NMS and SPAR's corporate officers must (among other things) accept responsibility (as evidenced by individual signatures) for the content of Interface's annual §404(a) report. The CEO and CFO must personally certify the content of the reports filed with the SEC and the procedures established by the issuer to report disclosures and prepare financial statements.

Year 2019

Companies Documents Forms Alerts	Ticker: SGRP
SIGNATURES Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.	
SPA R Grou P Inc. /s/ C hr ist ia un M	

Companies Documents Forms Alerts	Ticker: SGRP
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Companies Documents Forms Alerts	Ticker: SGRP
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Companies Documents Forms Alerts	Ticker: SGRP
f f i c e r	
Date: April 14, 2020	
KNOW ALL THESE PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Christinan M. Olivier and James R. Segreto and each of them, jointly and severally, his attorneys-in-fact, each with full power of substitution, for him in any and all capacities, to sign any and all amendments to this Report on Form 10-K, and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that each said attorneys-in-fact or his substitute or substitutes, may do or cause to be done by virtue hereof.	

Companies Documents Forms Alerts		Ticker: SGRP
Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated.		
SIGNATURE	TITLE	
<u>/s/ Christian M. Olivier</u> Christian M. Olivier Date: April 14, 2020	Chief Executive Officer and Director (Principal Executive Officer)	
<u>/s/ Arthur B. Drogus</u> Arthur B. Drogus Date: April 14, 2020	Chairman of the Board and Director	
William H. Bartels Date: April 14, 2020	Vice Chairman and Director	
<u>/s/ R. Eric McCarthy</u> R. Eric McCarthy	Director	

Companies Documents Forms Alerts		Ticker: SGRP
<u>/s/ R. Eric McCarthy</u> R. Eric McCarthy Date: April 14, 2020	Director	
<u>/s/ Jeffrey A. Mayer</u> Jeffrey A. Mayer Date: April 14, 2020	Director	
<u>/s/ Arthur H. Baer</u> Arthur H. Baer Date: April 14, 2020	Director	
Peter W. Brown Date: April 14, 2020	Director	
Panagiotis N. Lazaretos	Director	

 Companies Documents Forms Alerts		Ticker: SGRP
Director Panagiotis N. Lazaretos Date: April 14, 2020		
Chief Financial Officer, Treasurer and Secretary (Principal Financial and Accounting Officer) /s/ James R. Segreto James R. Segreto Date: April 14, 2020		
-57-		

Year 2020

 Companies Documents Forms Alerts		Ticker: SGRP
SIGNATURES		
Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.		
		SPA R Grou p, Inc. /s/ C hr ist ia an M

Companies	Documents	Forms	Alerts	Ticker: SGRP				
Date: Apri 14, 2020 KNOW ALL THESE PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Christian M. Olivier and James R. Segreto and each of them, jointly and severally, his attorneys-in-fact, each with full power of substitution, for him in any and all capacities, to sign any and all amendments to this Report on Form 10-K, and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, hereby ratifying and confirming all that each said attorneys-in-fact or his substitute or substitutes, may do or cause to be done by virtue hereof. Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated. <table border="1"> <thead> <tr> <th>SIGNATURE</th> <th>TITLE</th> </tr> </thead> <tbody> <tr> <td><u>/s/ Christian M. Olivier</u></td> <td>Chief Executive Officer and Director</td> </tr> </tbody> </table>					SIGNATURE	TITLE	<u>/s/ Christian M. Olivier</u>	Chief Executive Officer and Director
SIGNATURE	TITLE							
<u>/s/ Christian M. Olivier</u>	Chief Executive Officer and Director							

Companies	Documents	Forms	Alerts	Ticker: SGRP										
Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the Registrant and in the capacities indicated. <table border="1"> <thead> <tr> <th>SIGNATURE</th> <th>TITLE</th> </tr> </thead> <tbody> <tr> <td><u>/s/ Christian M. Olivier</u> Christian M. Olivier Date: April 14, 2020</td> <td>Chief Executive Officer and Director (Principal Executive Officer)</td> </tr> <tr> <td><u>/s/ Arthur B. Drogue</u> Arthur B. Drogue Date: April 14, 2020</td> <td>Chairman of the Board and Director</td> </tr> <tr> <td>William H. Bartels Date: April 14, 2020</td> <td>Vice Chairman and Director</td> </tr> <tr> <td><u>/s/ R. Erle McCarthy</u> R. Erle McCarthy</td> <td>Director</td> </tr> </tbody> </table>					SIGNATURE	TITLE	<u>/s/ Christian M. Olivier</u> Christian M. Olivier Date: April 14, 2020	Chief Executive Officer and Director (Principal Executive Officer)	<u>/s/ Arthur B. Drogue</u> Arthur B. Drogue Date: April 14, 2020	Chairman of the Board and Director	William H. Bartels Date: April 14, 2020	Vice Chairman and Director	<u>/s/ R. Erle McCarthy</u> R. Erle McCarthy	Director
SIGNATURE	TITLE													
<u>/s/ Christian M. Olivier</u> Christian M. Olivier Date: April 14, 2020	Chief Executive Officer and Director (Principal Executive Officer)													
<u>/s/ Arthur B. Drogue</u> Arthur B. Drogue Date: April 14, 2020	Chairman of the Board and Director													
William H. Bartels Date: April 14, 2020	Vice Chairman and Director													
<u>/s/ R. Erle McCarthy</u> R. Erle McCarthy	Director													

Companies	Documents	Forms	Alerts	Ticker: SGRP
<u>/s/ R. Eric McCarthy</u> R. Eric McCarthy Date: April 14, 2020		Director		
<u>/s/ Jeffrey A. Mayer</u> Jeffrey A. Mayer Date: April 14, 2020		Director		
<u>/s/ Arthur H. Baer</u> Arthur H. Baer Date: April 14, 2020		Director		
Peter W. Brown Date: April 14, 2020		Director		
Panagiotis N. Lazaretos		Director		

Companies	Documents	Forms	Alerts	Ticker: SGRP
Panagiotis N. Lazaretos Date: April 14, 2020		Director		
<u>/s/ James R. Segreto</u> James R. Segreto Date: April 14, 2020		Chief Financial Officer, Treasurer and Secretary (Principal Financial and Accounting Officer)		
-57-				

2020 Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act
of 2002

EX-31.1 6 ex_243035.htm EXHIBIT 31.1

Exhibit 31.1

**CERTIFICATION OF CHIEF EXECUTIVE OFFICER PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Michael R. Matarunas, certify that:

1. I have reviewed this annual report on Form 10-K/A for the year ended December 31, 2020, of SPAR Group, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (d) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (e) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 29, 2021

/s/ Michael R. Matarunas
Michael R. Matarunas, President and Chief Executive Officer

**2020 Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act
of 2002**

EX-31.2.7 ex_243036.htm EXHIBIT 31.2

Exhibit 31.2

CERTIFICATION OF CHIEF FINANCIAL OFFICER PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

I, Fay DeVriese, certify that:

1. I have reviewed this annual report on Form 10-K/A for the year ended December 31, 2020 of SPAR Group, Inc.;
2. Based on my knowledge, this report 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 with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
 - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 29, 2021

/s/ Fay DeVriese
Fay DeVriese, Chief Financial Officer,
Treasurer and Secretary

2020 Certification of Chief Executive Officer Pursuant to Section 906 of the Sarbanes-Oxley Act
of 2002

EX-32.1 8 ex_243037.htm EXHIBIT 32.1

EXHIBIT 32.1

Certification of Chief Executive Officer Pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the annual report on Form 10-K/A for the year ended December 31, 2020 (this "report"), of SPAR Group, Inc. (the "registrant"), the undersigned hereby certifies that, to his knowledge:

1. The report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and
2. The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the registrant.

/s/ Michael R. Manacinas
Michael R. Manacinas
President and Chief Executive Officer

April 29, 2021

A signed original of this written statement required by Section 906 has been provided to SPAR Group, Inc. and will be retained by SPAR Group, Inc., and furnished to the Securities and Exchange Commission or its staff upon request.

2020 Certification of Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

EX-32.2 9 ex_243038.htm EXHIBIT 32.2

EXHIBIT 32.2

Certification of Chief Financial Officer Pursuant to
Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the annual report on Form 10-K/A for the year ended December 31, 2020 (this "report"), of SPAR Group, Inc. (the "registrant"), the undersigned hereby certifies that, to his knowledge:

1. The report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended, and
2. The information contained in the report fairly presents, in all material respects, the financial condition and results of operations of the registrant.

/s/ Fay DeVries
Fay DeVries
Chief Financial Officer, Treasurer and Secretary

April 29, 2021

A signed original of this written statement required by Section 906 has been provided to SPAR Group, Inc. and will be retained by SPAR Group, Inc., and furnished to the Securities and Exchange Commission or its staff upon request.

Exhibit 5 - Reference 367; Page 138 of 407

367. The objectives of the auditor, and therefore BDO USA, LLP in an audit of ICFR are to:

- (1) obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment about the effectiveness of ICFR (as of date) and
- (2) express an opinion on the effectiveness of ICFR in a written report, and communicate with management and those charged with governance, based on the auditor's findings.

Year 2019

Companies Documents Forms Alerts	Ticker: SGRP
Report of Independent Registered Public Accounting Firm Board of The Directors and Stockholders SPAR Group, Inc. and Subsidiaries White Plains, New York Opinion on the Consolidated Financial Statements We have audited the accompanying consolidated balance sheets of SPAR Group, Inc. (the "Company") and subsidiaries as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income (loss), equity, and cash flows for each of the two years in the period ended December 31, 2019, and the related notes and financial statement schedule listed in the accompanying index (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 31, 2019 and 2018, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America. Change in Accounting Principle	

Companies Documents Forms Alerts	Ticker: SGRP
Change in Accounting Principle As discussed in Note 15 to the consolidated financial statements, the Company has changed its method of accounting for leases for the year ended December 31, 2019 due to the adoption of Accounting Standards Codification Topic 842, <i>Leases</i>. Emphasis of Matter As more fully described in Note 16 to the consolidated financial statements, the Company may be materially impacted by the novel strain Coronavirus (COVID-19) which was declared a global pandemic by the World Health Organization in March 2020. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.	

Report of Independent Registered Public Accounting Firm Board of The Directors and Stockholders SPAR Group, Inc. and Subsidiaries White Plains, New York Opinion on the Consolidated Financial Statements We have audited the accompanying consolidated balance sheets of SPAR Group, Inc. (the "Company") and subsidiaries as of December 31, 2019 and 2018, the related consolidated statements of operations and comprehensive income (loss), equity, and cash flows for each of the two years in the period ended December 31, 2019, and the related notes and financial statement schedule listed in the accompanying index (collectively referred to as the "consolidated financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Company and subsidiaries at December 31, 2019 and 2018, and the results of their operations and their cash flows for each of the two years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America. Change in Accounting Principle	Companies Documents Forms Alerts Token: SGRP
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Year 2020

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. Our audits included performing procedures to assess the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that our audits provide a reasonable basis for our opinion. We have served as the Company's auditor since 2013. /s/ BDO USA, LLP Troy, Michigan April 14, 2020	Companies Documents Forms Alerts Token: SGRP
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Companies	Documents	Forms	Alerts	Ticker: SGRP
Change In Accounting Principle As discussed in Note 15 to the consolidated financial statements, the Company has changed its method of accounting for leases for the year ended December 31, 2019 due to the adoption of Accounting Standards Codification Topic 842, <i>Leases</i>. Emphasis of Matter As more fully described in Note 16 to the consolidated financial statements, the Company may be materially impacted by the novel strain Coronavirus (COVID-19) which was declared a global pandemic by the World Health Organization in March 2020. Basis for Opinion These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.				

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