EXHIBIT 21

Cash Reconciliation - Daily				
CUCTORIAL Bank Balance (ass Bank Chatanana)	A	Financial Institution	DAME = -1/4 -	6/30/202
CUSTODIAL Bank Balances (per Bank Statement)	Account/Reference Number		BAM Entity	
Bitgo - Custody wallet for fiat		Bitgo	BAM Trading	
Nuvei FBO customer funds		Nuvei	BAM Trading	
Orum FBO customer funds		Orum	BAM Trading	
Orum Customer funds collateral reserve account Total Cash Balance (per Bank Statement)		Orum	BAM Trading	
Reconciling Items				
Nuvei - Debit Card Pending Settlements		Nuvei	BAM Trading	
Nuvei - Corporate Reserve		Nuvei	BAM Trading	
Orum - Unallocated Wires		Orum	BAM Trading	
MT - Unallocated Wires		MT	BAM Trading	
PT - Unallocated Wires		PT	BAM Trading	
Wyre - Unallocated Wires		Wyre	BAM Trading	
CKO - Pending Settlements		Checkout (CKO)	BAM Trading	
Corporate Prefund			BAM Trading	
Chargebacks net of recoveries - Corporate Prefund	Adjustment		BAM Trading	
Total Corporate Prefund, net of CB		Orum	BAM Trading	
Total Adjusted Custodial Cash Balance per Bank				
Corporate Cash	- Us			8
Axos - Trading Operating)		Axos	BAM Trading	
Axos - Management Operating)		Axos	BAM Management	
Axos - (BD)		Axos	B.US Securities	
Prime Trust		Prime Trust	BAM Trading	
Bitgo Operating		Bitgo	BAM Trading	
Nuvei Collateral		Nuvei	BAM Trading	
Voyager Digital BAM Escrow		HSBC Bank	BAM Trading	
Insurance Collateral Deposit - Trisura		Comerica Bank	BAM Trading	
Insurance Collateral Deposit - Trisura		BMO Harris Bank N.A.	BAM Trading	8
Reconciling Items				_
Corporate Prefunding		Orum	BAM Trading	
Total Adjusted - Corporate Cash				
Total Consolidated Cash				

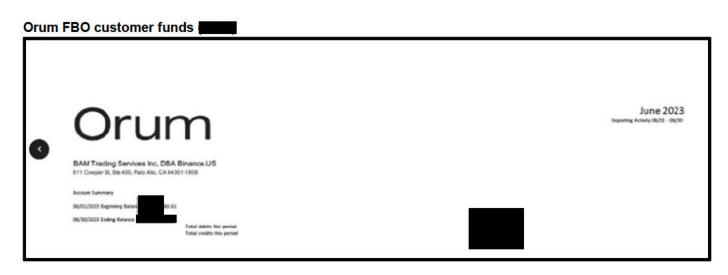
Exhibit A: June 30th Ending Balance Screenshots - Customer Fiat

Bitgo - Custody wallet for fiat



Nuvei FBO customer funds (8167)





Orum Customer funds collateral reserve account

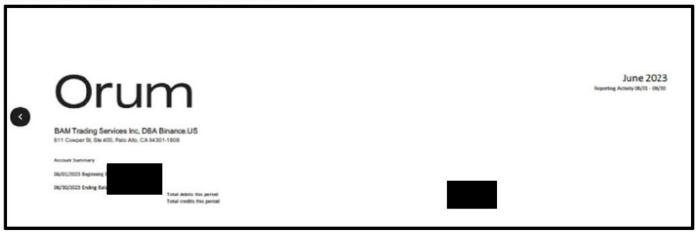
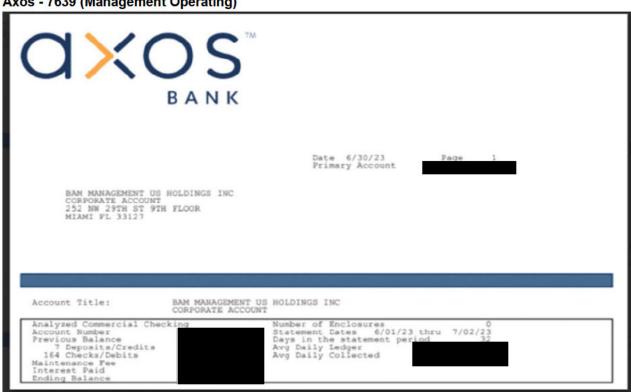


Exhibit B: June 30th Ending Balance Screenshots - Corporate Fiat

Axos - 6672 (Trading Operating)



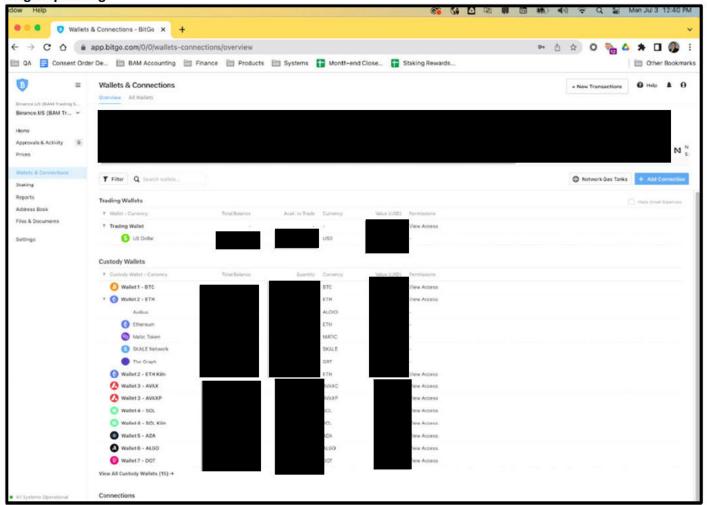
Axos - 7639 (Management Operating)



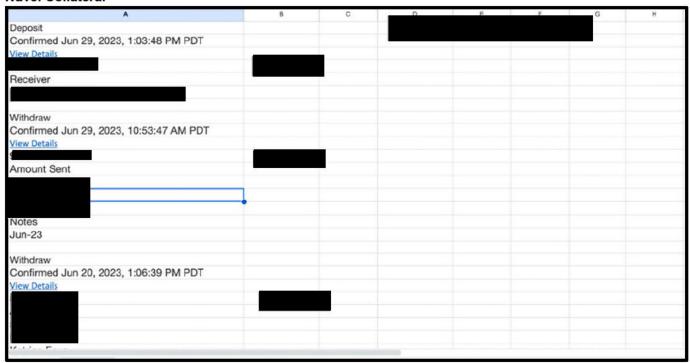
Axos - 8827 (BD)



Bitgo Operating



Nuvei Collateral



Nuvei FBO Customer Funds

