

EBPAQC List by State as of November 2, 2009

ST	CITY	FIRM
AK	ANCHORAGE	Alban & Company CPA's PC
AK	ANCHORAGE	Altman, Rogers & Co, APC
AK	ANCHORAGE	F. M. Strand & Associates, P.C.
AK	ANCHORAGE	Mikunda Cottrell & Co. Inc.
AK	ANCHORAGE	Thomas, Head & Greisen, A. P. C.
AK	FAIRBANKS	Cook & Haugeberg LLC
AL	ATHENS	CDPA, PC
AL	BIRMINGHAM	Banks, Finley, White & Co.
AL	BIRMINGHAM	Barfield, Murphy, Shank & Smith PC
AL	BIRMINGHAM	Borland Benefield
AL	BIRMINGHAM	Dent, Baker & Company, LLP
AL	BIRMINGHAM	DiPiazza, LaRocca, Heeter & Co., LLC
AL	BIRMINGHAM	Sellers, Richardson, Holman & West, LLP
AL	BIRMINGHAM	Frost Cummings LLP
AL	BIRMINGHAM	Hullett, Kellum & McKinney, P. C.
AL	BIRMINGHAM	L. Paul Kassouf & Co., P. C.
AL	BIRMINGHAM	Lovoy, Summerville & Shelton, P.C.
AL	BIRMINGHAM	MPK Group, P.C.
AL	BIRMINGHAM	Till, Hester, Eyer & Brown, P.C.
AL	BIRMINGHAM	Warren, Averett, Kimbrough & Marino, LLC
AL	DOTHAN	McDaniel & Associates, P.C.
AL	HOOVER	Black & Pinckard, LLC
AL	HUNTSVILLE	Anglin Reichmann Snellgrove & Armstrong, P.C.
AL	HUNTSVILLE	Beason & Nalley, Inc.
AL	HUNTSVILLE	Brumbelow and Barnes, P.C.
AL	HUNTSVILLE	Crabtree, Rowe & Berger, P.C.
AL	HUNTSVILLE	MDA Professional Group, P.C.
AL	MOBILE	McKean & Associates, P.A.
AL	MOBILE	Smith Dukes & Buckalew LLP
AL	MONTGOMERY	Aldridge Borden & Company PC
AL	MONTGOMERY	Bern, Butler, Capilouto & Massey, P.C.
AL	MONTGOMERY	Jackson Thornton & Co., P. C.
AL	MONTGOMERY	Wilson, Price, Barranco, Blankenship & Billingsley, PC
AR	BATESVILLE	Hughes, Welch & Milligan, Ltd.
AR	FORT SMITH	Beall Barclay & Company, PLC
AR	JONESBORO	Goad & Company, PLLC
AR	JONESBORO	Jones & Company, Ltd.
AR	JONESBORO	Widner-Penter, CPAs, PLLC
AR	LITTLE ROCK	Arthur Hart & Co., P.A.
AR	LITTLE ROCK	Bell, Foster, Johnson & Watkins, P.A.
AR	LITTLE ROCK	Erwin & Company
AR	LITTLE ROCK	Frost, PLLC
AR	LITTLE ROCK	Hudson, Cisne & Co, LLP
AR	LITTLE ROCK	JPMS Cox, PLLC
AR	LITTLE ROCK	L. Cotton Thomas & Co.
AR	LITTLE ROCK	Little, Shaneyfelt, Marshall & Co.
AR	LITTLE ROCK	McIlroy, Keen & Company, P.A.
AR	LITTLE ROCK	Rasco, Winter, Abston, Moore & Associates, LLP
AR	MAGNOLIA	Wood and Wood, Ltd
AR	RUSSELLVILLE	Shoptaw, Labahn & Company, P. A.

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AZ	MESA	Kevin D Smith CPA PLLC
AZ	MESA	Lohman Company PLLC
AZ	MESA	Schmidt, Westergard & Company, PLLC
AZ	PHOENIX	Cleveland, Estes, Avellone, PLLC
AZ	PHOENIX	Evans & Baldwin, P. C.
AZ	PHOENIX	Evers Robinson Ltd
AZ	PHOENIX	Gaintner Bandler Reed & Peters PLC
AZ	PHOENIX	Heidenreich & Heidenreich, CPAs
AZ	PHOENIX	James B Wendt
AZ	PHOENIX	Liem & Company, P.C.
AZ	PHOENIX	Miller, Allen & Company, P.C.
AZ	PHOENIX	Mukai, Greenlee & Company, P. C.
AZ	PHOENIX	Price, Kong & Co. CPAs, P.A.
AZ	PHOENIX	Schumann, Adriano & Company, P.C.
AZ	PHOENIX	Secore & Niedzialek, P.C.
AZ	PHOENIX	Walker & Armstrong, LLP
AZ	SCOTTSDALE	Stephen F. Ward, CPA, P.C.
AZ	TEMPE	Henry and Horne, LLP
AZ	TEMPE	Mansperger, Patterson & McMullin
AZ	TEMPE	Wallace, Plese + Dreher, LLP
AZ	TEMPE	Zobel & Hall, P. C.
AZ	TUCSON	Beach, Fleischman & Co., P. C.
AZ	TUCSON	Bitner & Collings, PLLC
AZ	TUCSON	DeVries CPA's of Arizona PC
AZ	TUCSON	Heinfeld, Meech & Co., P.C.
AZ	TUCSON	Keegan, Linscott & Kenon, PC
AZ	TUCSON	Ludwig Klewer & Co. PLLC
AZ	TUCSON	R & A CPAs, A Professional Corporation
CA	ANAHEIM	White, Nelson & Co.
CA	ARCADIA	R Edward Beranek Accountancy Corporation
CA	BAKERSFIELD	Barbich Longcrier Hooper & King, A. C.
CA	BAKERSFIELD	Brown, Armstrong CPA's
CA	BAKERSFIELD	Daniells Phillips Vaughan & Bock
CA	BEVERLY HILLS	Hammer & Company
CA	BEVERLY HILLS	NSBN, LLP
CA	BONSALL	John Kearns & Company, Inc.
CA	BURBANK	Turner Warren Hwang & Conrad A.C.
CA	CALABASAS	GSC, Certified Public Accountants
CA	CAMARILLO	Barrows & Company
CA	CAMPBELL	Audit and Tax Solutions, CPAs, Inc. (formerly Alon Shatzki, CPA, Inc)
CA	CAMPBELL	Hildreth & Associates
CA	CAMPBELL	Mohler, Nixon & Williams
CA	CARLSBAD	AKT LLP
CA	CARLSBAD	CEA, LLP
CA	CERRITOS	David Brody & Co.
CA	CERRITOS	Kling & Pathak LLP
CA	CHICO	Matson and Isom
CA	CONCORD	Bedinger & Company
CA	COVINA	Montgomery Niemeyer & Co LLP
CA	COVINA	Rogers, Clem & Company

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ST	CITY	FIRM
CA	CULVER CITY	Lasker, Kim & Co., LLP
CA	ENCINO	Block, Plant, Eisner, Fiorito, & Belak-Berger
CA	ENCINO	Clumeck, Stern, Schenkelberg and Getzoff
CA	ENCINO	GGF, LLP
CA	ENCINO	Martini, Iosue & Akpovi
CA	ENCINO	Solomon Ross Grey & Company
CA	FRESNO	Baker, Peterson & Franklin CPA, LLP
CA	FRESNO	Boos & Associates
CA	FRESNO	Borchardt, Corona & Faeth
CA	FRESNO	Cassabon & Associates, LLP
CA	FRESNO	DeMera DeMera Cameron LLP
CA	FRESNO	Dritsas Groom McCormick, LLP
CA	FRESNO	John L. Baerg, CPA
CA	FRESNO	Moore, Grider & Company
CA	FRESNO	Bean Hunt & Co (formerly Thomas L. Hunt & Company)
CA	GLENDALE	Hutchinson and Bloodgood, LLP
CA	GLENORA	Vicenti, Lloyd & Stutzman LLP
CA	GRANADA HILLS	Farber Hass Hurley
CA	IRVINE	Allen, Haight, & Monaghan, LLP
CA	IRVINE	Gerard R Rowland CPA
CA	IRVINE	HBLA Certified Public Accountants, Inc.
CA	IRVINE	Kieckhafer, Schiffer & Co, LLP
CA	IRVINE	Kushner, Smith, Joanou & Gregson, LLP
CA	IRVINE	Link Murrel & Company
CA	IRVINE	Mendoza Berger & Company, LLP
CA	IRVINE	Ramirez International Financial & Accounting Services, Inc.
CA	IRVINE	Wright Ford Young & Co.
CA	KENTFIELD	Marilee Lau CPA
CA	LA JOLLA	Robins & Associates, P.C.
CA	LAFAYETTE	Comyns, Smith, McCleary & Deaver, LLP
CA	LONG BEACH	Bezich, Rose & Urquidez
CA	LONG BEACH	Windes & McClaughry, A.C.
CA	LOS ANGELES	Beach Freeman Lim & Cleland, LLP
CA	LOS ANGELES	Bernard Kotkin & Company, LLP
CA	LOS ANGELES	Brakensiek Leavitt Pleger, LLP
CA	LOS ANGELES	Green, Hasson & Janks, LLP
CA	LOS ANGELES	PK LLP
CA	LOS ANGELES	Simpson & Simpson CPAs
CA	LOS ANGELES	Singer, Lewak, Greenbaum & Goldstein
CA	LOS ANGELES	Sobul, Primes & Schenkel, CPAs, APC
CA	LOS ANGELES	Vasquez & Company, LLP
CA	LOS ANGELES	Weil & Company LLP
CA	LOS ANGELES	Weinberg & Company, P.A.
CA	MODESTO	Atherton & Associates, LLP
CA	MODESTO	Grimbleby Coleman, Inc.
CA	NAPA	G & J Seiberlich & Co. LLP
CA	NAPA	Ganze & Company
CA	NEWPORT BEACH	Lesley, Thomas, Schwarz & Postma, Inc.
CA	NEWPORT BEACH	Squar, Milner, Peterson, Miranda & Williamson, LLP
CA	OAKLAND	Morris, Davis & Chan LLP

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CA	OAKLAND	Mowat, Mackie & Anderson, LLP
CA	ORANGE	Talley and Company
CA	PALO ALTO	Vavrinek, Trine, Day & Co., LLP
CA	PASADENA	Krost, Baumgarten, Kniss & Guerrero
CA	PASADENA	Maginnis, Knechtel & McIntyre LLP
CA	PASADENA	Martin Werbelow LLP
CA	PASADENA	Stanislawski & Harrison
CA	RANCHO CORDOVA	Burnett & Company LLP
CA	RANCHO CUCAMONGA	GYL Decauwer LLP
CA	RANCHO CUCAMONGA	Swenson Accountancy Corporation
CA	REDLANDS	Powell & Spafford, LLP
CA	REDLANDS	Soren, McAdam, Christenson, LLP
CA	REDWOOD CITY	Newman Associates
CA	REDWOOD CITY	SEILER LLP
CA	RIVERSIDE	Ahern, Adcock, Devlin, LLP
CA	RIVERSIDE	Younger & Company CPAs
CA	ROSEVILLE	Campbell Taylor & Company
CA	ROSEVILLE	Nicholson & Olson
CA	SACRAMENTO	Damore, Hamric & Schneider, Inc.
CA	SACRAMENTO	Gilbert Associates, Inc.
CA	SACRAMENTO	John Waddell & Co., CPAs, APC
CA	SACRAMENTO	Mann, Urrutia, Nelson, CPA's Associates, LLP
CA	SACRAMENTO	Patrick & Buzarelllos, LLP
CA	SACRAMENTO	Perry-Smith LLP
CA	SACRAMENTO	Pomares & Co., LLP
CA	SACRAMENTO	Chavez, Kirstien & Co (formerly Rossmann Mac Donald & Benetti Inc.)
CA	SACRAMENTO	Schwartz Platz & Associates
CA	SALINAS	Hayashi & Wayland Accounting & Consulting, LLP
CA	SAN BERNARDINO	Kennedy & Kennedy
CA	SAN BRUNO	Dalmas Accountancy Corp.
CA	SAN DIEGO	Dubina & lee Incorporated
CA	SAN DIEGO	JGD & Associates, LLP
CA	SAN DIEGO	Haflinger & Associates, Inc
CA	SAN DIEGO	Reid, Sahm, Isaacs & Schmelzlen
CA	SAN DIEGO	Swenson Advisors, LLP
CA	SAN DIEGO	Thefeld & Associates
CA	SAN DIEGO	Weworski & Associates
CA	SAN DIEGO	Wastvedt and Company Inc
CA	SAN DIEGO	Wilson & Associates CPAs
CA	SAN FRANCISCO	Benson & Neff, CPAs, P. C.
CA	SAN FRANCISCO	Burr, Pilger & Mayer LLP Accountants and Consultants
CA	SAN FRANCISCO	Carl Martin Arntzen
CA	SAN FRANCISCO	Hemming Morse, Inc.
CA	SAN FRANCISCO	Hood & Strong LLP
CA	SAN FRANCISCO	Lautze & Lautze, CPA's & Financial Advisors
CA	SAN FRANCISCO	Louie & Wong, LLP
CA	SAN FRANCISCO	Mah & Associates, LLP
CA	SAN FRANCISCO	Miller, Kaplan, Arase & Co., L.L.P.
CA	SAN FRANCISCO	Shea Labagh Dobberstein, CPAs, Inc.
CA	SAN FRANCISCO	Smith Lange & Phillips LLP

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CA	SAN JOSE	Abbott, Stringham & Lynch
CA	SAN JOSE	Allen & Cook, Inc.
CA	SAN JOSE	Boitano, Sargent & Lilly, LLP
CA	SAN JOSE	David J. Cormia, CPA
CA	SAN JOSE	Dunham Associates CPAs
CA	SAN JOSE	Johanson & Yau, A.C.
CA	SAN LUIS OBISPO	Glenn, Burdette, Phillips and Bryson
CA	SAN MARCOS	Geoffrey K. Flynn
CA	SAN MATEO	Ireland San Filippo, LLP
CA	SAN MATEO	Vocker, Kristofferson and Co.
CA	SAN RAFAEL	Eckhoff Accountancy Corp.
CA	SAN RAMON	Armanino McKenna LLP
CA	SAN RAMON	Lindquist LLP
CA	SANTA ANA	ELLS Certified Public Accountants & Business Advisors
CA	SANTA ANA	Fliesher Dishman & Beck LLP
CA	SANTA ANA	Glenn M. Gelman & Associates
CA	SANTA ANA	Michael R. Raguse, CPA
CA	SANTA BARBARA	Damitz Brooks Nightingale Turner & Morrisset CPAs PC
CA	SANTA BARBARA	McGowan Guntermann
CA	SANTA BARBARA	Nasif, Hicks, Harris & Co., LLP
CA	SANTA MARIA	Andrews Galloway & Associates
CA	SANTA MONICA	Gumbiner Savett Inc.
CA	SANTA ROSA	Andersen & Company LLP
CA	SANTA ROSA	Carolyn A. Mayes
CA	SANTA ROSA	Dal Poggetto and Company LLP
CA	SANTA ROSA	Dillwood Burkel & Sully LLP CPAs
CA	SANTA ROSA	Linkenheimer, LLP
CA	SANTA ROSA	William M. Stoll
CA	SANTA ROSA	Zainer Rinehart Clarke, CPA's, P. C.
CA	SHERMAN OAKS	C.G. Johnson & Company
CA	SHERMAN OAKS	Kellogg & Andelson, A. C.
CA	SIMI VALLEY	Kenneth A. Jones CPA
CA	STEVENSON RANCH	Stern, Kory, Sreden & Morgan
CA	STOCKTON	David E. Vaughn, CPA
CA	STOCKTON	Heather, Sanguinetti, Caminata & Sakai, Inc.
CA	SYLMAR	Komla Prosper Ametu
CA	TARZANA	Adams, Swartz & Landau, LLP
CA	TARZANA	Frith-Smith & Archibald, LLP
CA	TEMPLE CITY	Casey K. Tung
CA	TORRANCE	Raimondo Pettit Group
CA	TORRANCE	Rosenthal, Pearson, Fong & Frew, LLP
CA	VALENCIA	Hedman Partners
CA	VALENCIA	Henningfield & Associates, Inc.
CA	VENTURA	Lindsay and Company
CA	WALNUT CREEK	BBR LLP
CA	WALNUT CREEK	Gallina LLP
CA	WALNUT CREEK	Grant Bennett Associates, A.P.C.
CA	WALNUT CREEK	Johnston, Gremaux & Rossi, LLP
CA	WALNUT CREEK	RINA Accountancy Corporation
CA	WALNUT CREEK	Seiberlich Accountancy Corporation

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CA	WESTLAKE VILLAGE	Holthouse Carlin & Van Trigt, LLP
CA	WESTLAKE VILLAGE	Richard Weglarz
CA	WHITTIER	Vilmure, Peeler & Boucher, LLP
CA	WOODLAND HILLS	Caldwell, Becker, Dervin, Petrick & Company L.L.P.
CA	WOODLAND HILLS	Meloni Hribal Tratner LLP
CA	WOODLAND HILLS	Sobelman Cohen & Associates LLP
CA	YUBA CITY	Tenney and Company, CPA's
CO	AURORA	Holm Ryan Truitt Hall LL C
CO	AURORA	Schulz & Company, P.C.
CO	BOULDER	Brock and Company, CPAs, P. C.
CO	BOULDER	Gary A. Jacobs & Associates PC
CO	BLOOMFIELD	Bazzano & Rosenbloom, LLC
CO	BROOMFIELD	Logan, Thomas & Johnson, LLC
CO	BROOMFIELD	Needles & Associates, LLC
CO	COLORADO SPRINGS	BiggsKofford, P.C.
CO	COLORADO SPRINGS	Capin Crouse LLP
CO	COLORADO SPRINGS	Osborne, Parsons & Rosacker, LLP
CO	COLORADO SPRINGS	SSA P.C.
CO	COLORADO SPRINGS	Stockman Kast Ryan & Co LLP
CO	DENVER	AJ Robbins, PC
CO	DENVER	Anton Collins Mitchell LLP
CO	DENVER	Causey Demgen & Moore Inc.
CO	DENVER	Comiskey & Company P.C.
CO	DENVER	Ehrhardt Keefe Steiner & Hottman P.C.
CO	DENVER	Fortner, Bayens, Levkulich & Co., P.C.
CO	DENVER	GHP Horwath PC
CO	DENVER	Hanson & Co CPAs/Consultants
CO	DENVER	Hiratsuka & Schmitt, LLP
CO	DENVER	Hughes, Wedgwood & Company, LLC
CO	DENVER	Knight Field Fabry LLP
CO	DENVER	Kundinger, Corder & Engle, P. C.
CO	DENVER	Saltzman Hamma Nelson Massaro
CO	DENVER	Stark Winter Schenkein & Co. LLP
CO	DENVER	Terry & Company, P.C.
CO	ENGLEWOOD	Bondi & Co, LLC
CO	ENGLEWOOD	Richey, May & Co., LLP
CO	ENGLEWOOD	Zick Business Advisors, Inc.
CO	FORT COLLINS	Hunt, Spillman & Associates, P.C.
CO	FORT COLLINS	Marcia Jackson Hein CPA
CO	FORT COLLINS	Sample & Bailey, CPAs, P. C.
CO	GRAND JUNCTION	Dalby, Wendland & Co., P.C.
CO	GREELEY	Anderson & Whitney, P.C.
CO	GREENWOOD VILLAGE	JDS Professional Group, CPA's, Consultants & Advisors
CO	GREENWOOD VILLAGE	Yanari Watson McGaughey PC
CO	HIGHLANDS RANCH	Marc, James & Associates, PC
CO	LITTLETON	Haynie & Co (formerly Mason Russell West LLC)
CO	LITTLETON	William G. Lajoie P. C.
CO	LOUISVILLE	K Financial
CO	WHEAT RIDGE	Wilson Downing Group, LLC
CO	WHEAT RIDGE	Zarlengo Raub LLP

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CT	AVON	Saslow, Lufkin & Buggy, LLP
CT	DANBURY	Actis-Grande, Ronan & Company
CT	DANBURY	Joseph R. Wolff
CT	EAST HAVEN	Burzenski & Company, P.C.
CT	ENFIELD	Lagana & Company CPAs Inc
CT	FARMINGTON	Bobrow & Company, P.C.
CT	FARMINGTON	DelConte, Hyde, Annello & Schuch
CT	FARMINGTON	Kostin, Ruffkess & Company, LLC
CT	GLASTONBURY	Sheptoff, Reuber & Co., P. C.
CT	HAMDEN	George J. Nowak & Company
CT	HAMDEN	Weinstein and Anastasio, P. C.
CT	HARTFORD	Whittlesey & Hadley, P. C.
CT	MIDDLETOWN	Guilmartin, DiPiro & Sokolowski, LLC
CT	MILFORD	Orange & Martorelli
CT	MONROE	Glen J. Belush CPAs, LLC
CT	NEWTOWN	Nanavaty & Nanavaty & Davenport, LLP
CT	NORTH HAVEN	Konowitz, Kahn & Co., P.C.
CT	NORTH HAVEN	Peach & McPherson, CPA
CT	NORTH HAVEN	Pikaart Visconti & Assoc, PC
CT	NORWALK	Schwartz & Hofflich LLP
CT	SHELTON	Apicella, Testa & Company, P.C.
CT	SOUTHPORT	Capossela, Cohen, LLC
CT	WALLINGFORD	Davis, Mascola & Phillips, LLC
CT	WATERBURY	Lenkowski, Lonergan & Co LLP
CT	WEST HARTFORD	Blum Shapiro & Company PC
CT	WEST HARTFORD	Filomeno & Company, P.C.
CT	WEST HARTFORD	Gitlin, Campise, Pascoe & Blum, LLC
CT	WETHERSFIELD	Hallisey & D'Agostino
CT	WINDSOR	Bagge, Cennamo & Company, LLP
CT	WOODBRIIDGE	Bailey, Moore, Glazer, Schaefer & Proto, LLP
CT	WOODBRIIDGE	S. M. Esposito & Company, P. C.
CT	WOODBURY	Sandra G. Harrison, CPA, LLC
DC	WASHINGTON	Bert Smith & Co.
DC	WASHINGTON	Calibre CPA Group PLLC
DC	WASHINGTON	Raffa & Associates, P.C.
DC	WASHINGTON	Salter & Company
DC	WASHINGTON	Stokes & Company, P.C.
DC	WASHINGTON	Tate & Tyron
DC	WASHINGTON	Thompson, Cobb, Bazillo & Assoc., P.C.
DE	DOVER	Faw, Casson & Co., LLP
DE	GREENVILLE	McBride, Shopa & Company, P.A.
DE	WILMINGTON	Belfint, Lyons & Shuman, P. A.
DE	WILMINGTON	Cetrulo & Morgan Group, LLC
DE	WILMINGTON	Cover & Rossiter, P.A.
DE	WILMINGTON	Gunnip & Company LLP
DE	WILMINGTON	Wheeler, Wolfenden & Dwares, PA
DE	WILMINGTON	Whisman, Giordano & Associates, LLC
FL	ALTAMONTE SPRINGS	Lashley, Seland & Retroff, P.A.
FL	AMELIA ISLAND	The Hurst Company CPAs, PA
FL	BOCA RATON	Daszkal Bolton LLP

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FL	BOCA RATON	Goldstein, Lewin & Co.
FL	CLEARWATER	Kirkland, Russ, Murphy & Tapp P.A.
FL	COCONUT GROVE	Kaufman Rossin & Co.
FL	CORAL GABLES	LaPadula, Carlson & Co
FL	CORAL GABLES	Riera & Associates
FL	CORAL GABLES	Sharff, Wittmer, Kurtz & Jackson, P. A.
FL	DEERFIELD BEACH	Alonso CPA PA
FL	DUNEDIN	Davidson, Jamieson & Cristini, PL
FL	FT LAUDERDALE	Carroll & Cook, CPA's
FL	FT LAUDERDALE	De Meo, Young, McGrath, P.A.
FL	FT LAUDERDALE	Falkins & Co., CPA's, PA
FL	FT LAUDERDALE	John J. Zullo, CPA
FL	FT LAUDERDALE	Ralph L. Focaracci, P.A
FL	FRUIT COVE	Lucinda L. Gallagher
FL	GAINESVILLE	Davis, Monk & Company
FL	GAINESVILLE	James Moore & Co., P.L.
FL	HOLLYWOOD	Callaghan Glassman & Margolis LLC
FL	HOLLYWOOD	S. Davis & Associates, PA
FL	JACKSONVILLE	Ennis, Pellum & Associates
FL	JACKSONVILLE	Harbeson, Beckerleg & Fletcher
FL	JACKSONVILLE	Howard & Company, CPAs, PA
FL	JACKSONVILLE	LBA Certified Public Accountants, PA
FL	JACKSONVILLE	Presser, Lahnen & Edelman, P.A.
FL	JACKSONVILLE	Stevens, Powell & Company, P.A.
FL	LAKE WALES	Bunting, Tripp & Ingley LLP
FL	MAITLAND	Keith Altizer & Co., P. A.
FL	MELBOURNE	Berman, Hopkins, Wright & LaHam, CPAs & Associates, LLP
FL	MELBOURNE	Hoyman, Dobson & Company, P. A.
FL	MIAMI	Arty, Cohn & Feuer, LC
FL	MIAMI	Berkowitz, Dick, Pollack & Brant CPA's, LLP
FL	MIAMI	MarcumRachlin, a division of Marcum LLP
FL	MIAMI	Morrison, Brown, Argiz & Farra, LLP
FL	MIAMI	Nearman, Maynard, Vallez CPAs & Consultants, P.A.
FL	NAPLES	Phillips Harvey Group, P.A.
FL	ORLANDO	Averett, Warmus, Durkee Bauder & Thompson, P.A.
FL	ORLANDO	Cross, Fernandez & Riley, LLP
FL	ORLANDO	Graham Cottrill Jackson & Hostetter LLP
FL	ORLANDO	Osburn, Henning and Company, CPAs, P.A.
FL	ORLANDO	PRH, LLC
FL	ORLANDO	Vestal & Wiler, CPA's, P. A.
FL	PEMBROKE PINES	Business & Accounting Solutions
FL	PENSACOLA	O'Sullivan Creel, LLP
FL	PLANTATION	Bellows Associates, PA
FL	PLANTATION	Berkovits & Company, LLP
FL	PONTE VEDRA BEACH	The Griggs Group CPAs
FL	SAINT PETERSBURG	Gregory, Sharer & Stuart
FL	SAINT PETERSBURG	Hevia, Beagles & Company, P.A.
FL	SAINT PETERSBURG	Spoor & Associates PA
FL	SARASOTA	Bobbitt, Pittenger & Company, P.A.
FL	SARASOTA	Christopher, Smith, Leonard, Bristow, Stanell & Wells, P.A.

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FL	SARASOTA	Kerkering, Barberio & Co., P.A.
FL	SARASOTA	Natherson & Company, P.A.
FL	SEBASTIAN	Richard D Beard PA CPA
FL	STARKE	Reddish & White
FL	STUART	Mehlich, Roegiers, Goldin & Co
FL	STUART	Proctor, Crook & Crowder P A
FL	TALLAHASSEE	Thomas Howell Ferguson P.A.
FL	TAMARAC	Steven I. Gordon, CPA
FL	TAMPA	Accell, P.A.
FL	TAMPA	Dearolf & Mereness LLP
FL	TAMPA	Dwight Darby & Company, CPAs, P. A.
FL	TAMPA	Ferlita, Walsh & Gonzalez, P.A.
FL	TAMPA	Kingery Crouse P.A.
FL	TAMPA	Morgenstern Phifer & Messina, P.A.
FL	TAMPA	Pender Newkirk & Company LLP
FL	VERA BEACH	Morgan, Jacoby, Thurn, Boyle & Associates, P.A.
FL	WEST PALM BEACH	Caler, Donten, Levine, Porter & Veril, P.A.
FL	WEST PALM BEACH	Evelyn F. Parkes CPA, P.A.
FL	WEST PALM BEACH	Goldberg Jacobs & Company LLP
FL	WEST PALM BEACH	Holyfield & Thomas, LLC
FL	WINTER PARK	BKHM, P.A.
FL	WINTER PARK	Moore Stephens Lovelace, P.A.
FL	WINTER PARK	Thomas, Beck, Zurcher & White, P. A.
GA	AGUSTA	Elliott Davis, LLC
GA	ALPHARETTA	Deepak D. Mistry CPA, LLC
GA	ALPHARETTA	Long & Associates, LLC
GA	ATLANTA	Agee Fisher Barrett, LLC
GA	ATLANTA	Babush, Neiman, Kornman & Johnson, LLP.
GA	ATLANTA	Alan L. Grothe CPA, LLC
GA	ATLANTA	Bennett Thrasher PC
GA	ATLANTA	Braver Schimler Pierce Jenkins LLP
GA	ATLANTA	Brooks, McGinnis & Co., LLC
GA	ATLANTA	Carr Riggs & Ingram L.L.C.
GA	ATLANTA	Coker, James & Company, P.C.
GA	ATLANTA	Faucett, Taylor & Associates, L.L.P.
GA	ATLANTA	Frazier & Deeter, LLC
GA	ATLANTA	Gifford, Hillegass & Ingwersen, LLP
GA	ATLANTA	Habif, Arogeti & Wynne, LLP
GA	ATLANTA	HLB Gross Collins, P.C.
GA	ATLANTA	Holland Shipes Vann, P.C.
GA	ATLANTA	James Dykhouse, CPA
GA	ATLANTA	Jones and Kolb
GA	ATLANTA	Laney, Boteler & Killinger
GA	ATLANTA	Marshall, Jones & Co.
GA	ATLANTA	Mauldin & Jenkins CPAs, LLC
GA	ATLANTA	Metcalf Davis CPA's
GA	ATLANTA	Moore Stephens Tiller LLC
GA	ATLANTA	Porter Keadle Moore LLP
GA	ATLANTA	Robinson, Rabinowitz & Bernstein, P.C.
GA	ATLANTA	Rubio CPA, P.C.

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ST	CITY	FIRM
GA	ATLANTA	Smith & Howard, P. C.
GA	ATLANTA	Tarpley & Underwood, P. C.
GA	ATKANTA	Tomkiewicz Wright LLC
GA	ATLANTA	Williams Benator & Libby, LLP
GA	ATLANTA	Windham Brannon PC
GA	AUGUSTA	Serotta, Maddocks, Evans & Co CPAs
GA	BUFORD	Forrestall, Galeano & Li CPA LLC
GA	COLUMBUS	Robinson Grimes & Company PC
GA	CUMMING	Mudd Lee, LLC
GA	DOUGLAS	Clements, Purvis and Stewart, P.C.
GA	FAYETTEVILLE	Brown Nelms & Co. P.C.
GA	GAINESVILLE	Bates, Carter & Co., LLP
GA	GAINESVILLE	Business Compliance & Controls
GA	GAINESVILLE	Walker & Associates
GA	HARTWELL	Burch, Crooms & Company LLP
GA	JOHNS CREEK	Arnold Gallivan Levesque P.C.
GA	KENNESAW	Dennis G. Jenkins, C.P.A., LLC
GA	LAGRANGE	Gay & Joseph, CPA, P.C.
GA	LAGRANGE	J.K. Boatwright & Co., P.C.
GA	MACON	Clifton Lipford Hardison & Parker LLC
GA	MACON	Howard, Moore & McDuffie, P.C.
GA	MACON	McNair, McLemore, Middlebrooks and Co., LLP
GA	MARIETTA	Brown & Associates, P. C.
GA	MANCHESTER	Abbott, Jordan & Koon, LLC
GA	NEWNAN	Jordan, Kinsey & Jordan CPAs, LLC
GA	NORCROSS	Mark C Bryant CPA PC
GA	ROME	RL Jennings & Associates, PC
GA	SAVANNAH	Hancock, Askew & Co., LLP
GA	SAVANNAH	Holland, Henry & Bromley, LLP
GA	SAVANNAH	Karp, Ronning & Tindol, PC
GA	SAVANNAH	Deemer Dana & Froehle LLP (formerly Lazard Dana LLP)
GA	STOCKBRIDGE	Robins, Eskew, Farmer & Jordan, PC
GA	THOMASVILLE	Fletcher & Associates, P. C.
GA	THOMASVILLE	Lanigan & Associates, P. C.
GA	TYRONE	Guy R. Wilcox
GA	VALDOSTA	Brandon Rackley Dukes PC
GA	VALDOSTA	Fowler, Holley, Rambo & Stalvey, P.C.
HI	HONOLULU	Accuity LLP
HI	HONOLULU	CW Associates, A Hawaii Certified Public Accounting Corporation
HI	HONOLULU	Desmond M. Kotake
HI	HONOLULU	Kobayashi Doi & Lum CPAs LLC
HI	HONOLULU	Lemke, Chinen & Tanaka, CPA, Inc.
HI	HONOLULU	N&K CPAs, Inc.
HI	HONOLULU	Wikoff Combs & Co., LLC
IA	AMES	Richard L. Tallman, CPA
IA	BURLINGTON	CPA Associates, PC
IA	CEDAR RAPIDS	Bohr, Dahm, Greif & Assoc, PC
IA	CLIVE	Marshall Vander Linden CPA PLC
IA	DAVENPORT	Doyle & Keenan, P.C.
IA	DAVENPORT	McGladrey & Pullen LLP

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ST	CITY	FIRM
IA	DENVER	Keith Oltrogge CPA, P.C.
IA	DES MOINES	Gardiner Thomsen
IA	DES MOINES	Herbert J. Mullins
IA	DUBUQUE	Honkamp Krueger & Co.
IA	DUBUQUE	Jim Kircher & Associates, P.C.
IA	LE MARS	Williams & Company, P.C.
IA	OSKALOOSA	TD&T Financial Group, PC
IA	SHELDON	Cain, Ellsworth & Co., LLP
IA	URBANDALE	Ryun, Givens & Co., P. L. C.
IA	WATERLOO	Bergan Paulsen & Company PC
IA	WEST DES MOINES	LWBJ, LLP
IA	WEST DES MOINES	Martens and Company, CPA, LLP
IA	WEST DES MOINES	McGowen, Hurst, Clark & Smith, P.C.
ID	BOISE	Grow Rasmussen LLP
ID	BOISE	Severn, Winkle & Magette, LLP
ID	MOSCOW	Hayden & Ross, P.A.
ID	TWIN FALLS	Cooper Norman
IL	AURORA	Sikich LLP
IL	BLOOMINGTON	Guthoff, Mehall, Allen & Company, PC
IL	BLOOMINGTON	Nicholas & Associates CPA's, LLC dba Henning, Strouse, Jordan & Stephens
IL	BLOOMINGTON	Striegel, Knobloch & Co LLC
IL	BUFFALO GROVE	Reicin, Pollack & Co., Ltd.
IL	BUFFALO GROVE	Weltman, Bernfield LLC (formerly Wiseman, Leader, Adler & Bolnick)
IL	BURR RIDGE	Pierce, Riesbeck & Associates, LLP
IL	CHAMPAIGN	Martin, Hood, Friese & Associates, LLC
IL	CHICAGO	Bansley & Kiener, L.L.P.
IL	CHICAGO	Blackman Kallick, LLP
IL	CHICAGO	CEB & Company LLC
IL	CHICAGO	J. S. Richter Ltd
IL	CHICAGO	Jeffrey W. Krol & Associates, Ltd
IL	CHICAGO	Legacy Professionals LLP
IL	CHICAGO	Lerman, Boudart & Associates, LLP
IL	CHICAGO	Levinson, Simon & Sprung, P.C.
IL	CHICAGO	Odell Hicks & Company, LLC
IL	CHICAGO	Ostrow Reisin Berk & Abrams, Ltd.
IL	CHICAGO	Popowcer Katten, Ltd.
IL	CHICAGO	Prado & Renteria CPAs, Prof. Corp.
IL	CHICAGO	Washington, Pittman & McKeever, LLC
IL	CRYSTAL LAKE	Sansone & Associates P. C.
IL	DECATUR	May, Cocagne & King, P.C.
IL	DEERFIELD	Africk Chez P.C.
IL	DEERFIELD	Frost, Ruttenberg & Rothblatt, P.C.
IL	DEERFIELD	Kessler, Orlean, Silver & Company, P.C.
IL	DEERFIELD	Mann, Weitz & Associates, LLC
IL	DEERFIELD	Warady & Davis LLP
IL	DES PLAINES	Ahlbeck & Company
IL	DOWNERS GROVE	Kolnicki, Peterson, Wirth, L.L.C.
IL	EAST PEORIA	Heinold-Banwart, Ltd.
IL	EAST SAINT LOUIS	Campbell LLC

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ST	CITY	FIRM
IL	ELGIN	Borhart Spellmeyer & Company
IL	ELGIN	Mueller & Co., LLP
IL	ELK GROVE VLG	Porte Brown LLC
IL	EVANSTON	MacNell Accounting & Consulting, LLP
IL	EVANSTON	Marlow C. Hunter P.C.
IL	GLENVIEW	Weiss & Company, LLP
IL	GLENWOOD	Letke & Associates, Inc.
IL	HOFFMAN ESTATES	McCullough, Rossi & Co., Ltd
IL	JOLIET	Wermer, Rogers, Doran & Ruzon, LLC
IL	LIBERTYVILLE	BIK & Co, LLP
IL	LINCOLNSHIRE	De Marco Kinnaman Lewis & Co
IL	LINCOLNSHIRE	Mowery & Schoenfeld LLC
IL	MOKENA	O'Neill & Gaspardo, LLC
IL	MOLINE	Crippen, Reid & Bowen, L. L. C.
IL	NAPERVILLE	DiGiovine, Hnilo, Jordan & Johnson, Ltd.
IL	NAPERVILLE	Slupik and Associates, Ltd.
IL	NAPERVILLE	Trimarco, Radencich Schwartz & Mrazek, LLC
IL	NORTHBROOK	Kaplan & Company
IL	NORTHBROOK	Lipschultz, Levin & Gray, L. L. C.
IL	NORTHBROOK	Miller, Cooper & Co., Ltd.
IL	NORTHBROOK	Steinberg Advisors Ltd
IL	NORTHFIELD	Graff, Ballauer & Blanski, P.C.
IL	NORTHFIELD	Katch, Tyson & Company
IL	OAK BROOK	Remy Vitale Maines, LLC
IL	OAK BROOK	Selden Fox Ltd
IL	OAK BROOK	Wolf & Company LLP
IL	OAK PARK	Frank L. Sassetti & Co.
IL	OAKBROOK TERRACE	Cray, Kaiser, Ltd.
IL	OAKBROOK TERRACE	Grant Thornton LLP
IL	ORLAND PARK	Cygan Hayes Ltd.
IL	ORLAND PARK	Mulcahy, Pauritsch, Salvador & Co., Ltd.
IL	PEORIA	Bodtke & Stewart, CPA's
IL	PEORIA	Clifton Gunderson LLP
IL	PEORIA	Gordon Stockman & Waugh P.C.
IL	PEORIA	Romolo & Associates
IL	ROLLING MEADOWS	Piotrowski & Gebis
IL	SCHAUMBURG	Charles J. Gries & Company L.L.P.
IL	SCHAUMBURG	Kutchins, Robbins & Diamond, Ltd.
IL	SOUTH HOLLAND	Cutrara & Company
IL	SPRINGFIELD	Cameron, Smith & Company, PC
IL	SULLIVAN	West & Company, LLC
IL	TINLEY PARK	The Condon Group, Ltd
IL	WEST DUNDEE	Eric J. Fernandez & Co.
IL	WESTCHESTER	Peterek & Howse, LLP
IL	WHEATON	Dugan and Lopatka, CPAs, PC
IN	CARMEL	Blue & Co LLC
IN	COLUMBUS	DG Krause, LLC
IN	COLUMBUS	Larry E. Nunn & Associates CPAs, LLC
IN	DANVILLE	Donovan & Thomas, P.C.
IN	EVANSVILLE	Harding Shymanski & Company PSC

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ST	CITY	FIRM
IN	EVANSVILLE	Riney, Hancock & Co., PSC
IN	EVANSVILLE	Weinzapfel & Co., LLC
IN	FORT WAYNE	Baden, Gage & Schroeder, LLC
IN	FORT WAYNE	Dulin, Ward & DeWald, Inc.
IN	FORT WAYNE	Haines, Isenbarger & Skiba, LLC
IN	FORT WAYNE	Krouse, Kern & Co., Inc.
IN	GREENFIELD	Kemper CPA Group LLP
IN	HIGHLAND	Meador Stratton, LLP
IN	HUNTINGTON	David Culp & Co.
IN	INDIANAPOLIS	BGBC Partners, LLP
IN	INDIANAPOLIS	Dunbar, Cook & Shepard, P. C.
IN	INDIANAPOLIS	Ent & Imler CPA Group, P.C.
IN	INDIANAPOLIS	Greenwalt Sponsel & Co., Inc.
IN	INDIANAPOLIS	Haywood Henn, P.C.
IN	INDIANAPOLIS	K. B. Parrish & Co. LLP
IN	INDIANAPOLIS	Katz Sapper & Miller LLP
IN	INDIANAPOLIS	L.M. Henderson & Company, LLP
IN	INDIANAPOLIS	Mid-America Audit & Tax, Inc.
IN	INDIANAPOLIS	Peachin Schwartz & Weingardt P. C.
IN	INDIANAPOLIS	RJ Pile & Company, LLC
IN	INDIANAPOLIS	Ron Wyatt CPA
IN	INDIANAPOLIS	Sherck, Hussey, Johnson & McNaughton, LLC
IN	INDIANAPOLIS	Somerset CPAs, P.C.
IN	INDIANAPOLIS	Straub Forensic Consulting, LLC
IN	JEFFERSONVILLE	McCauley, Nicolas & Company, LLC
IN	LAFAYETTE	Girardot, Strauch & Co., P. C.
IN	LAFAYETTE	Huth Thompson LLP
IN	MERRILLVILLE	Swartz, Retson & Co., P.C.
IN	MUNCIE	Estep, Burkey, Simmons, CPAs
IN	MUNCIE	Fall Creek Associates
IN	SOUTH BEND	Crowe Chizek and Company LLC
IN	TERRE HAUTE	Sackrider & Company, Inc.
KS	GREAT BEND	Adams, Brown, Beran & Ball, Chartered
KS	HAYS	Brungardt Hower Ward Elliott & Pfeifer LC
KS	INDEPENDENCE	Stafford & Westervelt, Chartered, CPA's
KS	KANSAS CITY	Cochran Head Vick & Co., P. C.
KS	LEAWOOD	Mayer Hoffman McCann P.C.
KS	MCPHERSON	Swindoll, Janzen, Hawk & Loyd LLC
KS	OTTAWA	Agler & Gaeddert, Chartered
KS	OVERLAND PARK	Hutchins & Haake, LLC
KS	OVERLAND PARK	James F. Gillespie CPA, P.A.
KS	OVERLAND PARK	Keller & Owens, LLC
KS	OVERLAND PARK	Marks Nelson Vohland Campbell Radetic LLC
KS	OVERLAND PARK	Page & Company CPAs PA
KS	OVERLAND PARK	Pickett, Chaney & McMullen LLP
KS	OVERLAND PARK	RubinBrown LLP
KS	SALINA	Kennedy and Coe, LLC
KS	TOPEKA	Berberich Trahan & Co PA
KS	TOPEKA	Summers, Spencer & Callison, CPAs, Chtd.
KS	WICHITA	Allen, Gibbs & Houlik, L.C.

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ST	CITY	FIRM
KS	WICHITA	Morrow & Company, L.L.C.
KS	WICHITA	Regier Carr & Monroe, LLP
KY	ASHLAND	Kelley, Galloway & Company, P.S.C.
KY	ASHLAND	Smith, Goolsby, Artis & Reams, P.S.C.
KY	BOWLING GREEN	Holland CPAs, PSC
KY	CAMPBELLSVILLE	Wise, Buckner, Sprowles, & Associates, PLLC
KY	COVINGTON	Munninghoff, Lange & Company
KY	CRESTVIEW HILLS	Bertke & Sparks, Inc.
KY	FORT MITCHELL	Von Lehman & Company Inc.
KY	FORT WRIGHT	Rudler & Associates, Inc.
KY	HENDERSON	Neel, Crafton, & Phillips, LLP (Formerly Neel & Co LLP)
KY	HOPKINSVILLE	Kem, Duguid & Associates, PSC
KY	LEXINGTON	Dean, Dorton & Ford, P. S. C.
KY	LEXINGTON	Frank N Hestand CPA PSC
KY	LEXINGTON	Potter & Company, LLP
KY	LEXINGTON	Ray, Foley, Hensley & Company, PLLC
KY	LOUISVILLE	Anderson, Bryant, Lasky & Winslow, P.S.C.
KY	LOUISVILLE	Bowden & Wood
KY	LOUISVILLE	Chilton & Medley PLC
KY	LOUISVILLE	Cotton and Allen PSC
KY	LOUISVILLE	Deming Malone Livesay & Ostroff PSC
KY	LOUISVILLE	Hawkins Company CPA's, LLC
KY	LOUISVILLE	Henderman, Jessee & Company, PLLC
KY	LOUISVILLE	Jones, Nale & Mattingly PLC
KY	LOUISVILLE	Mather & Co. CPAs, LLC
KY	LOUISVILLE	Mountjoy & Bressler, LLP
KY	MADISONVILLE	Bruce & Company, P.S.C.
KY	MAYFIELD	Reed & Co. of Mayfield, PSC
KY	MORGANFIELD	McElroy, Mitchell & Associates, LLP
KY	MOUNT STERLING	Faulkner, King, Romenesko & Wenz, PSC
KY	RICHMOND	Baldwin & Associates, PLLC
LA	BATON ROUGE	Faulk and Winkler
LA	BATON ROUGE	Hannis T. Bourgeois LLP
LA	BATON ROUGE	Latuso & Johnson CPA, LLC
LA	BATON ROUGE	Postlethwaite & Netterville, A. P. A. C.
LA	BATON ROUGE	Provost, Salter, harper & Alford, LLC
LA	BATON ROUGE	Soileau & Exner, CPA's
LA	HAMMOND	Stephen C. Himel, CPA, LLC
LA	LAKE CHARLES	Hilliard & Hilliard ACCPA
LA	LAKE CHARLES	McElroy, Quirk & Burch, A.P.C.
LA	METAIRIE	Hienz & Macaluso, LLC
LA	METAIRIE	LaPorte Sehrt Romig Hand
LA	METAIRIE	Rebowe & Company, CPAs, APC
LA	METAIRIE	Wegmann-Dazet & Co, P. C.
LA	MONROE	Allen, Green & Williamson LLP
LA	NEW IBERIA	Castaing, Hussey & Lolan, LLC
LA	NEW ORLEANS	Ericksen, Krentel & LaPorte, L.L.P.
LA	NEW ORLEANS	Pedelahore & Co., LLP
LA	NEW ORLEANS	Rigby Financial Group
LA	RUSTON	Evers, Cox & Gober, PLLC

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ST	CITY	FIRM
LA	SHREVEPORT	Agee & Agee, P.C.
LA	SHREVEPORT	Cole Evans & Peterson
LA	SHREVEPORT	Heard, McElroy & Vestal, L. L. P.
LA	SHREVEPORT	James Hardy & Haley CPAs
LA	SHREVEPORT	RBM LLP
LA	SHREVEPORT	Roberts, Cherry & Company, A Professional Corporation
LA	THIBODAUX	T.S Kearns & Co., CPA, P.C.
MA	ANDOVER	Topham, Fardy & Co
MA	BOSTON	Feeley & Driscoll PC
MA	BOSTON	Greene, Rubin, Miller & Pacino
MA	BOSTON	Miller Wachman LLP
MA	BOSTON	PKF, P.C.
MA	BOSTON	Parent, McLaughlin & Nangle, CPAs, Inc.
MA	BOSTON	Peter J. Gilman P. C.
MA	BOSTON	PricewaterhouseCoopers LLP
MA	BOSTON	R.A. Hall & Co., LLC
MA	BOSTON	Caturano & Company PC
MA	BOSTON	Walsh, Jastrem & Browne, LLP
MA	BOSTON	Wolf & Company P C
MA	BOSTON	Walter & Shuffain, P.C.
MA	BRAINTREE	Downey & Company L.L.P.
MA	BRAINTREE	Kevin P. Martin & Associates, P. C.
MA	BRAINTREE	Kirkland Albrecht & Fredrickson PC
MA	BRAINTREE	Leonard, Mulherin & Greene, P.C.
MA	BRAINTREE	Schneider, Schneider & Associates, P. C.
MA	BRAINTREE	Sullivan & Folan CPAs
MA	CAMBRIDGE	Tofias PC
MA	CHELMSFORD	Belanger & Co., P. C.
MA	CHELMSFORD	McLarney & Company LLC
MA	CHESTNUT HILL	Samet & Company PC
MA	DEDHAM	Thomas P. Britt, CPA
MA	EAST LONGMEADOW	Aaron-Smith P.C.
MA	FALL RIVER	D.E. Rodrigues & Company, Inc.
MA	FALL RIVER	Meyer, Regan & Wilner, LLP
MA	HOLYOKE	Lester Halpern & Company, P.C.
MA	LEXINGTON	Nardella & Taylor
MA	LONGMEADOW	Meyers Brothers Kalicka, PC
MA	LOWELL	Anstiss & Co., P.C.
MA	LYNNFIELD	Yoshida & Sokolski, PC
MA	MALDEN	Rucci, Bardaro & Barrett, P.C.
MA	MEDWAY	Richardson & Company, P.C.
MA	MILTON	Christopher J Trakas, CPA
MA	MILTON	Gerald T. Reilly & Company, CPAs, Inc.
MA	NATICK	Richardson & Associates, Inc.
MA	NEEDHAM	Heald, Hoffmeister and Company, Inc.
MA	NEEDHAM	Levine Katz Nannis & Solomon PC
MA	NEEDHAM	Thomas E. & Dixie W. Savino
MA	NEEDHAM	Waldron H. Rand & Co. P. C.
MA	NEW BEDFORD	Hodgson Pratt & Associates, P.C.
MA	NEW BEDFORD	Jed Cohen & Company, P.C.

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ST	CITY	FIRM
MA	NEW BEDFORD	Rosenfield Raymon Pielech PC
MA	NEWBURYPORT	Capo, Kiley & Associates
MA	NEWTON	Braver PC
MA	NEWTON CENTER	Friedman, Suvalle & Salomon, P. C.
MA	NORTH ADAMS	Marlow & Co., Inc
MA	NORTH ANDOVER	Cowan, Bolduc, Doherty & Company, LLC
MA	NORTH ANDOVER	Gordon, Harrington & Osborn, P.C.
MA	NORTH ANDOVER	Manzi & Associates LLC
MA	NORTH ANDOVER	Zimmerman & Company
MA	NORWELL	James M. Handley CPA
MA	NORWOOD	Quin, Rickard, Lipshires, & Grupp, LLP
MA	QUINCY	Fay & Associates, P.C.
MA	QUINCY	O'Connor & Drew, P.C.
MA	ROCKLAND	Needel, Welch & Stone, P. C.
MA	SPRINGFIELD	Moriarty & Primack, P. C.
MA	SUDBURY	Bruce D. Norling CPA, P.C.
MA	TEWKSBURY	Moody, Famiglietti & Andronico
MA	TEWKSBURY	Saba Colman Hunt, PC
MA	TEWKSBURY	Sullivan Bille, P.C.
MA	WAKEFIELD	Tonneson & Company CPAs
MA	WALTHAM	R.J. Gold & Company, P.C.
MA	WAYLAND	Paresky, Flitt & Company, LLP
MA	WELLESLEY HILLS	Peck Associates, P. C.
MA	WELLESLEY HILLS	Siegrist & Cree CPA, P. C.
MA	WEST CHATHAM	Sanders, Walsh & Eaton
MA	WESTBOROUGH	Alexander, Aronson, Finning & Co., P.C.
MA	WESTWOOD	Gray, Gray & Gray, LLP
MA	WESTWOOD	O'Brien, Riley & Ryan, P.C.
MA	WOBURN	Litman, Gerson, LLP
MA	WOBURN	Romito, Tomasetti & Associates, P. C.
MA	WORCESTER	Bisceglia, Steiman & Fudeman, LLP
MA	WORCESTER	CCR LLP
MA	WORCESTER	Greenberg, Rosenblatt, Kull & Bitsoli, P. C.
MA	WORCESTER	O'Connor, Maloney & Company, P.C.
MA	WORCESTER	Stolberg, Ebbeling & Blanchette, LLP
MA	WORCESTER	Stowe & Degon
MA	WRENTHAM	Alford & Co. P.C.
MD	BALTIMORE	Abrams, Foster, Nole & Williams, P.A.
MD	BALTIMORE	Ellin and Tucker, Chartered
MD	BALTIMORE	Gross, Mendelsohn & Associates, P. A.
MD	BALTIMORE	Michael D. Sisk & Company, P. C.
MD	BALTIMORE	Stegman & Company, P. A.
MD	BALTIMORE	Stoy Malone and Company, PC
MD	BETHESDA	Bond Beebe, PC
MD	BETHESDA	Councilor, Buchanan and Mitchell, P. C.
MD	BETHESDA	Gelman, Rosenberg & Freedman, CPA's, P. C.
MD	BETHESDA	Grossberg Company, LLP
MD	BETHESDA	Mendelson & Mendelson, CPA's, A.P.C.
MD	BETHESDA	Regardie, Brooks & Lewis, Chartered
MD	BETHESDA	Reznick Group P. C.

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ST	CITY	FIRM
MD	BETHESDA	Snyder, Cohn, Collyer, Hamilton & Associates, P.C.
MD	BLADENSBURG	Millard T. Charlton & Associates
MD	ELKRIDGE	Sturgill LLC
MD	ELLICOTT CITY	Benedict & Slack CPA's, LLC
MD	ELLICOTT CITY	Berman Goldman & Ribakow
MD	FREDERICK	Linton Shafer Warfield & Garrett PA
MD	GAITHERSBURG	DeLeon & Stang, CPAs and Advisors
MD	GAITHERSBURG	Lanigan, Ryan, Malcolm & Doyle, P. C.
MD	GLEN BURNIE	Clark and Anderson, P. A.
MD	HAGERSTOWN	Albright Crumbacker Moul & Itell, LLC
MD	HAGERSTOWN	Flurie & Slick, CPAs, PA
MD	HAGERSTOWN	Smith Elliott Kearns & Company LLC
MD	HUNT VALLEY	McLean, Koehler, Sparks & Hammond
MD	HUNT VALLEY	SB & Company, LLC
MD	HUNT VALLEY	Smyth & Ward, P. A.
MD	LEONARDTOWN	Askey, Askey & Associates, CPA, LLC
MD	LUTHERVILLE	Wm. C. Saddler & Co., P.A.
MD	OLNEY	Metro, Metro & Associates
MD	OWINGS MILLS	Gorfine, Schiller & Gardyn, PA
MD	OWINGS MILLS	Hertzbach & Company, P. A.
MD	ROCKVILLE	Aronson & Company
MD	ROCKVILLE	Berlin, Ramos & Company, P. A.
MD	ROCKVILLE	Dembo, Jones, Healy, Pennington & Marshall, PC
MD	ROCKVILLE	Eric Cohen & Associates, P.C.
MD	ROCKVILLE	Santos, Postal & Company, P.C.
MD	ROCKVILLE	Sarfino and Rhoades, LLP
MD	ROCKVILLE	Teti & Carswell, CPA's
MD	SALISBURY	PKS & Company, P.A.
MD	SALISBURY	Trice Geary & Myers LLC
MD	SILVER SPRING	Key & Associates, P.C.
MD	SPARKS	Stout Causey & Horning P.A.
MD	STEVENSON	Ira Marc Miller & Company, PA
MD	TIMONIUM	KatzABosch
MD	TIMONIUM	Weil, Akman, Baylin & Coleman, P.A.
MD	TOWSON	Handwerger, Cardegna, Funkhouser & Lurman, P.A.
MD	TOWSON	Jones Hall Advisors, Chartered
MD	UPPER MARLBORO	Garbelman, Winslow, Benish, Deck, Grannell & Ewaski
MD	WESTMINISTER	Benefit Audit Group, LLC
ME	LEWISTON	Ouellette & Associates, P.A.
ME	PORTLAND	Baker, Newman & Noyes, Limited Liability Company
ME	PORTLAND	Berry, Dunn, McNeil & Parker
ME	PORTLAND	Dawson, Smith, Purvis & Bassett, P. A.
ME	PRESQUE ISLE	Chester M. Kearney P. A.
ME	SOUTH PORTLAND	Macdonald Page & Co LLC
ME	SOUTH PORTLAND	Runyon Kersteen Ouellette, P.A.
MI	ALPENA	Straley, Ilsley & Lamp, PC
MI	ANN ARBOR	Rogow & Loney, P. C.
MI	ANN ARBOR	Stefforia & Associates, P.C.
MI	ANN ARBOR	Weidmayer, Schneider, Raham & Bennett, P.C.
MI	ANN ARBOR	Wright, Griffin, Davis and Co.

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ST	CITY	FIRM
MI	AUBURN HILLS	Fenner, Melstrom & Dooling, PLC
MI	BAY CITY	Weinlander Fitzhugh
MI	BLOOMFIELD HILLS	Berger, Ghersi & LaDuke PLC, CPAs
MI	BLOOMFIELD HILLS	Purdy, Donovan & Beal, LLP
MI	CADILLAC	Baird, Cotter and Bishop, P.C.
MI	CARO	Anderson, Tuckey, Bernhardt & Doran, P.C.
MI	CLINTON TOWNSHIP	Bultynck & Co., P.L.L.C.
MI	DETROIT	Alan C. Young & Associates
MI	DETROIT	George Johnson & Company
MI	DETROIT	Gregory Terrell & Company
MI	ESCANABA	Anderson, Tackman & Company, PLC
MI	FARMINGTON	Button Eddy Kolb & Sorrentino, PLLC
MI	FARMINGTON HILLS	Farquharson, Pointon & Lepsetz
MI	FARMINGTON HILLS	Wrubel, Wesley & Co.
MI	FERNDALE	Benda, Grace, Stulz & Company, P. C.
MI	FLINT	Lewis and Knopf PC
MI	GRAND RAPIDS	BDO Seidman, LLP
MI	GRAND RAPIDS	Beene Garter LLP
MI	GRAND RAPIDS	Dolinka, VanNoord & Company, PLLP
MI	GRAND RAPIDS	Echelbarger, Himebaugh, Tamm, & Co., P. C.
MI	GRAND RAPIDS	H & S Companies
MI	GRAND RAPIDS	Hungerford, Aldrin, Nichols & Carter, P. C.
MI	GRAND RAPIDS	Klein & Associates, PLLC
MI	GRAND RAPIDS	Vander Ploeg Bergakker & Associates
MI	GRANDVILLE	Kaptein, Dykstra & Company PC
MI	HOLLAND	Ferris, Busscher & Zwiers, P.C.
MI	JENISON	Wilber & Townshend P. C.
MI	HOWELL	Bredernitz, Wagner & Co., P. C.
MI	LANSING	Maner, Costerisan & Ellis, P. C.
MI	LIVONIA	CSD Advisors, PLLC
MI	MIDLAND	Burnside & Lang, P.C.
MI	MOUT CLEMENS	Goerlich, Richert & Kaiser, P.L.L.C
MI	MUSKEGON	Brickley DeLong, PLC
MI	MUSKEGON	Steensma Plamondon Novotny
MI	NOVI	Grant Millman & Johnson PC
MI	PORTAGE	Brink, Key & Chludzinski, P.C.
MI	SAGINAW	Andrews Hooper & Pavlik, P.L.C.
MI	SAGINAW	The Rehmann Group APC
MI	SAGINAW	Yeo & Yeo P. C.
MI	SAINT CLAIR SHORES	Godfrey Hammel, Danneels & Company, P.C.
MI	SOUTHFIELD	Clayton & McKervery, P.C.
MI	SOUTHFIELD	Correll Associates, P.C.
MI	SOUTHFIELD	Morris, Kalish + Walgren, P.C.
MI	SOUTHFIELD	MRPR GROUP
MI	SOUTHFIELD	Plante & Moran PLLC
MI	SOUTHFIELD	Silverman, Kaplan & Sakwa CPA's, PC
MI	SOUTHFIELD	Walter, Boesky & Associates, P.C.
MI	TRAVERSE CITY	Dennis, Gartland & Niergarth
MI	TROY	Carter & Company, P.C.
MI	TROY	Derderian, Kann, Seyferth & Salucci, P.C.

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ST	CITY	FIRM
MI	TROY	Doeren Mayhew
MI	TROY	Gordon Advisors, P.C.
MI	TROY	Groen, Kluka & Company, P.C.
MI	TROY	Himrod & Associates, PC
MI	TROY	Kopchick & Lopiccolo, P.C.
MI	TROY	McClain, Smith & Wenz, PC
MI	UTICA	Joseph P. Mocerri & Company, P.C.
MI	ZEELAND	Kiekoever, Scholma & Shumaker, P. C.
MN	ALEXANDRIA	Michael L. Anderson & Associates
MN	BLOOMINGTON	Boeckermann Grafstrom & Mayer LLC
MN	BLOOMINGTON	Carpenter, Evert & Associates, Ltd.
MN	BLOOMINGTON	Judd, Ostermann & Demro, Ltd.
MN	BROOKLYN PARK	Kern, Dewenter, Viere Ltd.
MN	DULUTH	Hansen House Company
MN	DULUTH	Licari, Larsen & Co.,
MN	EDINA	Abdo, Eick & Meyers, LLP
MN	EDINA	Casey, Menden, Faust & Nelson, P. A.
MN	HASTINGS	Lewis, Kisch & Associates, Ltd.
MN	HOPKINS	Jelinek Metz McDonald, Ltd.
MN	LAKEVILLE	M.L. Holmgren & Associates, Ltd
MN	MAPLE GROVE	Barton Walter & Krier, LLC
MN	MAPLEWOOD	Smith, Schafer and Associates, Ltd.
MN	MARSHALL	Hoffman & Brobst
MN	MEDINA	Betts & Hayes, Ltd.
MN	MINNEAPOLIS	Blanski Peter Kronlage & Zoch, P. A.
MN	MINEEAPOLIS	Boulay Heutmaker Zibell & Co PLLP
MN	MINNEAPOLIS	Boyum & Barenscheer, PLLP
MN	MINNEAPOLIS	Carlson Advisors, LLC
MN	MINNEAPOLIS	Carver Moquist & O'Connor, LLC
MN	MINNEAPOLIS	Hansen, Jergenson, Nergaard & Co., LLP
MN	MINNEAPOLIS	LarsonAllen LLP
MN	MINNEAPOLIS	Lurie Besikof Lapidus & Company, LLP
MN	MINNEAPOLIS	Malloy, Montague, Karnowski, Radosevich & Co., P.A.
MN	MINNEAPOLIS	Ocel, Heimer & Lindsey, Ltd.
MN	MINNEAPOLIS	Schechter, Dokken, Kanter, Andrews & Selcer, Ltd.
MN	MINNEAPOLIS	TK Advisors Ltd (formerly Silverman Olson Thorvilson & Kaufmann, Ltd.)
MN	MINNEAPOLIS	Francis & Associates, P.A.
MN	MINNETONKA	John A. Knutson & Co., PLLP
MN	N FALCON HEIGHTS	Schlenner, Wenner & Co.
MN	SAINT CLOUD	Froehling Anderson, Ltd.
MN	SAINT LOUIS PARK	Johnson, West & Co., PLC
MN	SAINT PAUL	Olsen Thielen & Co., Ltd.
MN	ST PAUL	Copeland Buhl & Company, P.L.L.P.
MN	WAYZATA	HLB Tautges Redpath Ltd
MN	WHITE BEAR LAKE	Hochschild Bloom & Company LLP
MO	CHESTERFIELD	Williams-Keepers LLC
MO	COLUMBIA	Troutt, Beeman & Co., P.C.
MO	HARRISONVILLE	Meara, Welch, Browne, PC
MO	KANSAS CITY	Novak Birks, P. C.
MO	KANSAS CITY	

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ST	CITY	FIRM
MO	KANSAS CITY	Winger & Company
MO	KIRKWOOD	Gabel, Schnieders, Hollman & Co CPA's P.C.
MO	SAINT LOUIS	Abeles and Hoffman, P.C.
MO	SAINT LOUIS	Anders Minkler & Diehl LLP
MO	SAINT LOUIS	Bender, Weltman, Thomas, Perry & Co.,
MO	SAINT LOUIS	Bergman, Schraier & Co., P.C.
MO	SAINT LOUIS	Boyd, Franz, Stephans, LLP
MO	SAINT LOUIS	Conner Ash P. C.
MO	SAINT LOUIS	Kerber Eck & Braeckel LLP
MO	SAINT LOUIS	Kiefer Bonfanti & Co. LLP
MO	SAINT LOUIS	Lopata, Flegel & Company LLP
MO	SAINT LOUIS	Michael Cummins CPA, P. C.
MO	SAINT LOUIS	MPP&W PC
MO	SAINT LOUIS	Schmersahl Treloar & Co., PC
MO	SAINT LOUIS	Schowalter & Jabouri, P. C.
MO	SAINT LOUIS	Wolfe, Nilges, Nahorski, P. C.
MO	SPRINGFIELD	BKD LLP
MO	SPRINGFIELD	Davis, Lynn & Moots, P.C.
MO	SPRINGFIELD	Elliott, Robinson & Company, LLP
MO	SPRINGFIELD	Kirkpatrick, Phillips & Miller, CPA's, P. C.
MO	SPRINGFIELD	Whitlock, Selim & Keehn, LLP
MO	ST JOSEPH	Donald W. Wood & Associates, Inc.
MO	ST LOUIS	Brown Smith Wallace, L.L.C.
MO	ST LOUIS	Stone Carlie & Company LLC
MO	ST LOUIS	UHY LLP
MO	SULLIVAN	A.C. Evans LLC
MS	COLUMBUS	T.E. Lott & Co., P.A.
MS	GREENWOOD	Taylor Powell Wilson & Hartford PA
MS	HATTIESBURG	Nicholson & Company, PLLC
MS	INDIANOLA	Baird & Stallings, CPAs, P.A.
MS	JACKSON	Breazeale, Saunders & O'Neil, Ltd.
MS	JACKSON	Eubank & Betts, P.L.L.C.
MS	JACKSON	Haddox Reid Burkes & Calhoun PLLC
MS	JACKSON	Horne LLP
MS	LAUREL	Holt & Associates, PLLC
MS	MERIDIAN	Kemp, Williams, Steverson & Bernard, PA
MS	MERIDIAN	Swain & Associates, P.A.
MS	PASCAGOULA	Wolfe, McDuff & Oppie, P.A.
MS	RICHLAND	Lefoldt & Co. P. A.
MS	TUPELO	Nail McKinney Professional Association
MS	WALNUT	A.S.K. CPA Firm
MT	BOZEMAN	JCCS Benefit Consulting Group
MT	BOZEMAN	Rudd & Company PLLC
MT	BUTTE	Newland and Company, P. C.
MT	GLASGOW	CHMS PC
MT	HELENA	Anderson ZurMuehlen & Co., P. C.
MT	KALISPELL	JOSEPH EVE
MT	MISSOULA	Loren W. Randall
NC	ASHEVILLE	Johnson, Price & Sprinkle, P.A.
NC	ASHEVILLE	Julie L. Duriga, CPA

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ST	CITY	FIRM
NC	BURLINGTON	Gilliam Coble & Moser, LLP
NC	BURLINGTON	Stout, Stuart, McGowen & King, LLP
NC	CHAPEL HILL	Blackman & Sloop, CPAs, P. A.
NC	CHARLOTTE	Anthony & Robinson, CPAs, PA
NC	CHARLOTTE	Blair, Bohle & Whitsitt PLLC
NC	CHARLOTTE	Cherry Bekaert & Holland LLP
NC	CHARLOTTE	Daniel, Ratliff and Company
NC	CHARLOTTE	Greer & Walker, L.L.P.
NC	CHARLOTTE	J. Ronald Martin PA
NC	CHARLOTTE	Long & Long LLP
NC	CHARLOTTE	Vance Flouhouse & Garges, PLLC
NC	CHARLOTTE	Wagner Noble & Company
NC	CLINTON	Denning & Sesames, P.A.
NC	DURHAM	Smith Kesler & Company PA
NC	DURHAM	Thomas, Knight, Trent, King, and Company
NC	EDEN	Burkett & Barham, CPAs, P.C.
NC	FAYETTEVILLE	Griffin, Maxwell & Frazelle, PA
NC	GASTONIA	McCannon, Rogers, Driscoll & Associates, LLP
NC	GOLDSBORO	Massengill, Best, Markham, Mitchell & Stroud, PLLC
NC	GREENSBORO	Bernard Robinson and Company, LLP
NC	GREENSBORO	Breslow Starling Frost Warner Boger & Hiatt, PLLC
NC	GREENSBORO	Davenport Marvin Joyce & Co LLP
NC	GREENSBORO	Haynes Strand and Company PLLC
NC	GREENVILLE	Sullivan, Shearin & Company
NC	HICKORY	Davidson, Holland, Whitesell & Co., PLLC
NC	HICKORY	Whisnant & Company LLP
NC	HIGH POINT	Dixon Hughes PLLC
NC	HIGH POINT	Sharrard, McGee & Co., P. A.
NC	HIGH POINT	Smith Leonard PLLC
NC	LEXINGTON	Rives & Associates, LLP
NC	LEXINGTON	Turlington and Company, LLP
NC	MATTHEWS	Michael B. Hammons, CPA
NC	MONROE	Potter & Company, P. A.
NC	RALEIGH	Batchelor Tillery & Roberts, LLP
NC	RALEIGH	Boyce, Furr & Company, LLP
NC	RALEIGH	Hughes, Pittman & Gupton LLP
NC	RALEIGH	McMillan, Pate & Company, LLP
NC	RALEIGH	Stancil & Company
NC	RALEIGH	Steward Ingram & Cooper, PLLC
NC	RALEIGH	Williams Overman Pierce LLP
NC	SMITHFIELD	Watson, Cooke & Jones, P.A.
NC	SPARTANBURG	McAbee, Talbert, Halliday & Co. P. C.
NC	WILSON	Anthony & Tabb PA
NC	WINSTON SALEM	Cannon & Company, LLP
ND	FARGO	Eide Bailly LLP
ND	FARGO	Fiebiger, Swanson, West & Co.
ND	FARGO	Widmer Roel PC
ND	GRAND FORKS	Brady, Martz & Associates, P. C.
NE	GERING	Eskam & Eskam CPAs PC
NE	LINCOLN	BMG Certified Public Accountants, LLP

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ST	CITY	FIRM
NE	LINCOLN	Buckley & Sitzman
NE	LINCOLN	HBE Becker Meyer Love LLP CPAs
NE	NORTH PLATTE	McChesney Martin Sagehorn, P.C.
NE	OMAHA	DeBoer & Associates, PC
NE	OMAHA	Frankel Zacharia, LLC
NE	OMAHA	Fuhrman, Smolsky & Furey, PC
NE	OMAHA	Lutz & Company PC
NE	OMAHA	Massimore Magnuson & Associates P.C.
NE	OMAHA	McDermott & Miller, P.C.
NE	OMAHA	O'Donnell, Ficenec, Wills & Ferdig, LLP
NE	OMAHA	Orizon CPAs LLC
NE	OMAHA	Seim, Johnson, Sestak & Quist LLP
NE	SOUTH SIOUX CITY	Nichols, Rise & Company, LLP
NH	CONCORD	Nathan Wechsler & Company, P.A.
NH	KEENE	Lehman, Wilkinson & Oster, P.C.
NH	KINGSTON	Caron & Bletzer, PLLC
NH	LEBANON	Tyler, Simms & St. Sauveur
NH	LITTLETON	Driscoll & Company PLLC
NH	MANCHESTER	Bigelow & Company, CPA's, P.C.
NH	MANCHESTER	Hession & Pare, P. C.
NH	MANCHESTER	Howe, Riley & Howe, PLLC
NH	MANCHESTER	Vachon, Clukay & Co., PC
NH	MERRIMACK	SR Boivin, CPA
NH	SALEM	Edward C. David & Company CPAs PLLC
NH	SALEM	Travis Terry & Co. PC
NJ	AUDUBON	Fischer Dorwart, P. C.
NJ	BEDMINSTER	Sonzogni, Bottitto & Fingerhut LLC
NJ	BRIDGETON	Athey & Company, CPAs, P. A.
NJ	BRIDGEWATER	Rosenberg, Rich, Baker, Berman & Co.
NJ	CEDAR KNOLLS	Stanley J. Morin and Associates, PC
NJ	CHERRY HILL	Alloy, Silverstein, Shapiro, Adams, Mulford, Cicalese, Wilson & Co.
NJ	CHERRY HILL	IHM Inc.
NJ	CLIFTON	Sax, Macy, Fromm and Co., P.C.
NJ	CRANFORD	MSPC Certified Public Accountants and Advisors, P.C.
NJ	EAST BRUNSWICK	P&G Associates
NJ	EAST BRUNSWICK	Wilkin & Guttenplan, P.C.
NJ	EDISON	Amper, Politziner & Mattia, LLP
NJ	FAIR LAWN	Dorfman, Abrams, Music, LLC
NJ	FAIR LAWN	Hunter Group CPA, LLP
NJ	FAIRFIELD	Leaf, Saltzman, Manganelli, Pfeil & Tendler LLP
NJ	FAIRFIELD	Smolin, Lupin & Co., P.A.
NJ	FLEMINGTON	Bedard, Kurowicki & Co, CPA's, PC
NJ	FRANKLIN LAKES	Levin, Bartlett, Swantic & Co., L.L.C.
NJ	GLEN ROCK	Murphy, Miller, Baglieri LLP
NJ	GREAT NECK	Sejour & Associates, P.C.
NJ	KENILWORTH	Frankel and Topche, P.C.
NJ	LINWOOD	Tracey Heun Brennan & Company, CPA's, P.A.
NJ	LIVINGSTON	Sobel & Co., LLC
NJ	LIVINGSTON	Wiss & Company, LLP
NJ	LYNDHURST	Werdann, DeVito, LLC

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ST	CITY	FIRM
NJ	MANASQUAN	McGuigan Tombs & Company, PC
NJ	MAPLE SHADE	Haefele Flanagan & Co P.C.
NJ	MARLTON	Baratz & Associates, P. A.
NJ	MAYS LANDING	Swartz & Co., LLC
NJ	MENDHAM	Maffei, Masiello & Company, P. A.
NJ	MOORESTOWN	Lawrence Belcher Jr.
NJ	MOORESTOWN	Zook Dinon PA
NJ	NUTLEY	Geltrude & Company, LLC
NJ	ORADELL	Gramkow, Carnevale, Seifert & Co., LLC
NJ	PARAMUS	TorchiaFoster, CPA's
NJ	PARSIPPANY	Yodice and Company, P.C.
NJ	PRINCETON	WithumSmith+Brown, P.C.
NJ	RANDOLPH	Nisivoccia Co LLP
NJ	RARITAN	Bond, Andiola & Company
NJ	RIDGEWOOD	Becher, Della Torre, Gitto & Company, CPAs
NJ	RIVER EDGE	Catania, Moskowitz & Gutwetter P.C.
NJ	ROCHELLE PARK	Kreinces Rollins & Shanker, LLC
NJ	ROSELAND	Cornerstone Accounting Group LLP
NJ	ROSELAND	J. H. Cohn LLP
NJ	ROSELAND	Rothstein, Kass & Company, P.C.
NJ	SADDLE BROOK	Rotenberg Meril Solomon Bertiger & Guttilla, P.C.
NJ	SPARTA	Marini & Company
NJ	SPRINGFIELD	Fazio, Mannuzza, Roche, Tankel, Lapilusa, LLC
NJ	SUMMIT	Crane, Tonelli, Rosenberg & Co., LLP
NJ	TEANECK	LFL Veritas, LLC
NJ	TINTON FALLS	Woolston, Koerner & Co. LLC
NJ	TOMS RIVER	Cowan, Guteski & Co. P.A.
NJ	TOMS RIVER	Jump Scutellaro and Company LLP
NJ	TOTOWA	Massood & Company
NJ	UNION	Victor Goldblat and Company LLC
NJ	VINELAND	Martini & Martini, CPA's P.A.
NJ	VOORHEES	Bowman & Company LLP
NJ	VOORHEES	Wagner, Sharer, Murtaugh & Petree
NJ	WAYNE	Demetrius & Company, L.L.C.
NJ	WAYNE	Frank J. Meyers
NJ	WEST ORANGE	Bederson & Company LLP
NJ	WOODSTOWN	Warner & Company
NM	ALBUQUERQUE	Atkinson & Co., Ltd.
NM	ALBUQUERQUE	Findell & Company, P. C.
NM	ALBUQUERQUE	Meyners + Company, LLC
NM	ALBUQUERQUE	Nick Loftis, CPA
NM	ALBUQUERQUE	Pulakos & Alongi, Ltd.
NM	ALBUQUERQUE	REDW LLC
NM	ALBUQUEQUE	Ricci & Company
NM	CARLSBAD	Accounting & Consulting Group, LLP
NV	CARSON CITY	Freeman and Williams, LLP
NV	HENDERSON	Houldsworth, Russo & Co., P.C.
NV	HENDERSON	Ovist & Howard, Inc.
NV	LAS VEGAS	Bradshaw, Smith & Co., LLP
NV	LAS VEGAS	Campbell Jones & Co. CPAs, Ltd.

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ST	CITY	FIRM
NV	LAS VEGAS	Fair Anderson & Langerman
NV	LAS VEGAS	Johnson Jacobson Wilcox
NV	LAS VEGAS	Layton Layton & Tobler LLP
NV	LAS VEGAS	Main, Amundson and Associates
NV	LAS VEGAS	Reeves, Evans, McBride & Zhang, LLP
NV	LAS VEGAS	Stewart, Archibald & Barney, LLP
NV	RENO	Kafoury, Armstrong & Co.
NV	RENO	Muckel Anderson CPAs, APC
NV	RENO	The CFO Group, Inc.
NY	ALBANY	Bollam Sheedy Torani & Co
NY	ALBANY	Staff Ciampino & Company, P.C.
NY	ALBANY	Teal Becker & Chiaramonte CPAs PC
NY	AMHERST	Chiampou Travis Besaw & Kershner
NY	BABYLON	Giambalvo Giammarese & Stalzer, CPAs, P.C.
NY	BOHEMIA	Cerini & Associates, LLP
NY	BUFFALO	Arcara & Borczynski, LLP
NY	BUFFALO	Brock, Schechter & Polakoff, LLP
NY	BUFFALO	Dopkins & Company, LLP
NY	BUFFALO	Freed Maxick & Battaglia CPAs P.C.
NY	BUFFALO	Gaines Kriner Elliott LLP
NY	BUFFALO	Gould & Swanson, P.C.
NY	CANASTOTA	Gustafson & Co.
NY	CARLE PLACE	J.T. Shulman & Company, P.C.
NY	CATTARAUGUS	RA Mercer & Co, PC
NY	CHEEKTOWAGA	Nowicki and Company, LLP
NY	CHESTNUT RIDGE	Goldstein Karlewicz & Goldstein LLP
NY	CLARENCE	Domachowski, Kempisty & Salvatore, CPAs, P. C.
NY	DIX HILLS	Linder & Linder
NY	EAST AURORA	KP Lynch, CPA, PC
NY	EAST SYRACUSE	Firley, Moran, Freer & Eassa, P.C.
NY	ELMIRA	Mengel, Metzger, Barr & Co., LLP
NY	FAYETTEVILLE	Alpert, Stearns, Daley & LaCombe, P.C.
NY	FLORAL PARK	Mulligan & Grote CPA, PC
NY	FLUSHING	Wei, Wei & Co., LLP
NY	GARDEN CITY	Israeloff, Trattner & Co., CPA's P.C.
NY	GARDEN CITY	Jurewicz & Duca, CPA's, P.C.
NY	GARDEN CITY	Margolin, Winer & Evens LLP
NY	GARDEN CITY	Michael R. Sullivan & Company CPAs, PC
NY	GARDEN CITY	Richards, Witt & Charles, LLP
NY	GREAT NECK	Lilling & Company LLP
NY	GREAT NECK	Samuel Goldstein & Co., P.C.
NY	HAMBURG	Paulus & Company, LLP
NY	HARRISON	O'Connor Davies Munns & Dobbins, LLP
NY	HAUPPAUGE	Albrecht Viggiano Zureck & Company PC
NY	HAUPPAUGE	Blatt and Dauman LLP
NY	HAUPPAUGE	Bogardt & Company LLP
NY	HAUPPAUGE	Schultheis & Panettieri, LLP
NY	HAUPPAUGE	Wagner & Zwerman, LLP
NY	ITHACA	Sciarabba Walker & Co., LLP
NY	JERICO	Gallo & Company, CPAs, LLP

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ST	CITY	FIRM
NY	KINGSTON	Cameron F. Rabe, CPA
NY	LATHAM	Brown and Fitzgerald, P.C.
NY	LATHAM	LCS & Z, L.L.P.
NY	LATHAM	Marvin and Company, P.C.
NY	LEVITTOWN	Zerah & Company, CPAs, P.C.
NY	LIVERPOOL	Kane, Bowles & Moore, P.C.
NY	MELVILLE	Holtz Rubenstein Reminick LLP
NY	MELVILLE	Nawrocki Smith LLP
NY	MIDDLETOWN	Judelson, Giordano & Siegel, CPA, P. C.
NY	NEW YORK	Abrams, Herde and Merkel, LLP
NY	NEW YORK	Anchin, Block & Anchin, LLP
NY	NEW YORK	Berdon LLP
NY	NEW YORK	Buchbinder Tunick & Company LLP
NY	NEW YORK	Condon O'Meara McGinty & Donnelly LLP
NY	NEW YORK	Cornick Garber & Sandler LLP
NY	NEW YORK	David Tarlow & Co., P.C.
NY	NEW YORK	Deloitte & Touche LLP
NY	NEW YORK	Eisner & Lubin, LLP
NY	NEW YORK	Eisner LLP
NY	NEW YORK	ERE, LLP
NY	NEW YORK	Frendel, Brown & Weissman LLP
NY	NEW YORK	Gould, Kobrick & Schlapp, P.C.
NY	NEW YORK	Metis Group CPA LLC
NY	NEW YORK	Held Kranzler McCosker & Pulice LLP
NY	NEW YORK	Imowitz Koenig & Co., LLP
NY	NEW YORK	Janover Rubinroit LLC
NY	NEW YORK	Josephson Luxenberg & Kance CPA's PC
NY	NEW YORK	Konigsberg, Wolf & Co., P.C.
NY	NEW YORK	KPMG LLP
NY	NEW YORK	L.H. Frishkoff & Company LLP
NY	NEW YORK	Lazar Levine & Felix LLP
NY	NEW YORK	Lehman, Newman & Flynn
NY	NEW YORK	Loeb & Troper
NY	NEW YORK	MHM Mahoney Cohen CPAs (formerly Cohen & Company, CPA, P.C.)
NY	NEW YORK	Marks Paneth & Shron LLP
NY	NEW YORK	Mitchell & Titus LLP
NY	NEW YORK	Pustorino, Puglisi & Co., LLP
NY	NEW YORK	Raich Ende Malter & Co. LLP
NY	NEW YORK	Rosen Seymour Shapss Martin & Company, LLP
NY	NEW YORK	Rosenberg, Neuwirth & Kuchner
NY	NEW YORK	Salibello & Broder LLP
NY	NEW YORK	Shapiro & Duffalo, P.C.
NY	NEW YORK	Soloway, Goldstein, Silverstein and Co PC
NY	NEW YORK	Steinberg, Steckler & Picciurro, CPA's, P.C.
NY	NEW YORK	TCBA Watson Rice LLP
NY	NEW YORK	Weiser LLP
NY	NEWBURGH	Vanacore, De Benedictus, Di Giovanni & Weddell
NY	NORTH MASSAPEQUA	Perlson, Touhy & Company, LLP
NY	OLEAN	Buffamante Whipple Buttafaro, P. C.
NY	ONEIDA	Sirchia & Cuomo LLP

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ST	CITY	FIRM
NY	ORCHARD PARK	Jeffrey L. Offhaus CPA, LLC
NY	PITTSFORD	Bonadio & Co LLP
NY	PLAINVIEW	Eichen & DiMeglio, PC
NY	PURCHASE	Perl & Asch CPA's P.C.
NY	QUEENSBURY	CMJ, LLP
NY	RIVERHEAD	Markowitz, Fenelon & Bank, LLP
NY	ROCHESTER	Bailey, Carr & Co., CPA's
NY	ROCHESTER	Bonn, Shortsleeve & Ray, LLP
NY	ROCHESTER	Davie Kaplan, CPA, P.C.
NY	ROCHESTER	DeJoy, Knauf & Blood, LLP
NY	ROCHESTER	Eldredge, Fox & Porretti LLP
NY	ROCHESTER	Insero & Company CPAs, P.C.
NY	ROCHESTER	Richard Gray & Company, CPA, P.C.
NY	ROCHESTER	Salmin, Celona, Wehrle & Flaherty, LLP
NY	ROCHESTER	Sardone Robinson & Associates LLP CPAs
NY	ROCKVILLE CENTRE	Biscotti, Toback & Co
NY	ROME	D'Arcangelo & Co., LLP
NY	SETAUKER	Covati & Janhsen CPA's, P.C.
NY	SUFFERN	Berard & Donahue, CPAs, PC
NY	SYOSSET	Craig Morris & Company
NY	SYOSSET	S. A. Koenig & Associates, CPAs, P.C. (formerly Miceli & Koenig, CPAs, PC)
NY	SYRACUSE	Bowers & Company, CPAs PLLC
NY	SYRACUSE	Dannible & McKee LLP
NY	SYRACUSE	Dermody, Burke & Brown, CPA's LLC
NY	SYRACUSE	Fust Charles Chambers LLP
NY	SYRACUSE	Green & Seifter CPAs PLLC
NY	SYRACUSE	Kruth, Stein, Squadrito, Liberman, & Silverman LLP
NY	SYRACUSE	Testone Marshall & Discenza LLP
NY	VALLEY STREAM	Armao, Costa & Ricciardi, CPAs, P. C.
NY	WILLIAMSVILLE	Szymkowiak & Associates, CPA's PC
NY	WILLIAMSVILLE	Toski, Schaefer & Co., P.C.
NY	WILLIAMSVILLE	Tronconi Segarra & Associates LLP
NY	WOODBURY	Gettry, Marcus, Stern & Lehrer, CPA, P.C.
OH	AKRON	Apple Growth Partners
OH	AKRON	Bober, Markey, Fedorovich & Company
OH	AKRON	Brockman, Coats, Gedelian and Co.
OH	AKRON	Levin, Swedler & Co., Inc.
OH	AKRON	Lomax, Soful, & Foster, Inc.
OH	AKRON	Schlabig & Associates, Ltd.
OH	AKRON	Stinnett, Padrutt & Aranyosi
OH	BOARDMAN	Hill, Barth & King LLC
OH	CANFIELD	Reali, Giampetro & Scott
OH	CANFIELD	Schroedel, Scullin & Bestic, LLC
OH	CANFIELD	Yurchyk & Davis, CPA's, Inc.
OH	CANTON	Bruner-Cox, LLP
OH	CANTON	Reinhard Kopko Keller & McDonnell, Inc.
OH	CINCINNATI	Barnes, Dennig & Co., Ltd
OH	CINCINNATI	Cassady Schiller & Associates, Inc.
OH	CINCINNATI	Flagel, Huber, Flagel & Co.
OH	CINCINNATI	Fleming, Brockschmidt & Durkin

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ST	CITY	FIRM
OH	CINCINNATI	Grear & Company CPAs LLC
OH	CINCINNATI	J. D. Cloud & Co. L.L.P.
OH	CINCINNATI	Kohrman, Frye & Associates
OH	CINCINNATI	Mellott & Mellott, P.L.L.
OH	CINCINNATI	Ossege Combs & Mann, Ltd.
OH	CINCINNATI	Paulin and Hughes, Inc.
OH	CINCINNATI	Rippe & Kingston, Co., P. S. C.
OH	CINCINNATI	Shoemaker and Company
OH	CIRCLEVILLE	Balestra, Harr & Scherer, CPAs, Inc.
OH	CLEVELAND	Barnes Wendling CPAs
OH	CLEVELAND	Card, Palmer, Sibbison & Co
OH	CLEVELAND	Ciuni & Panichi, Inc.
OH	CLEVELAND	Ernst & Young LLP
OH	CLEVELAND	J. Franck & Company
OH	CLEVELAND	Libman Goldstine Kopperman & Wolf
OH	CLEVELAND	Maloney + Novotny LLC
OH	CLEVELAND	McManus, Dosen & Co.
OH	CLEVELAND	Meaden & Moore LLP
OH	CLEVELAND	Zinner & Co. LLP
OH	COLUMBUS	Arena, Harrison & Ring, CPAs, Inc.
OH	COLUMBUS	Ary Roepcke Mulchaey, P.C.
OH	COLUMBUS	CK&H, Inc. dba Cummins, Krasik & Hohl
OH	COLUMBUS	Cohen & Company Ltd
OH	COLUMBUS	GBQ Partners LLC
OH	COLUMBUS	Mark P. Murphy & Associates
OH	COLUMBUS	McCurdy & Associates, Inc.
OH	COLUMBUS	Norman, Jones, Enlow & Co.
OH	COLUMBUS	Parms & Company, LLC
OH	COLUMBUS	Pritchett, Dlusky, Saxe & Keller, Ltd.
OH	COLUMBUS	SS&G Financial Services
OH	COLUMBUS	Yankovich, Adelman, Johnson & Stevenson CPA
OH	DAYTON	Battelle & Battelle LLP
OH	DAYTON	Brady, Ware & Schoenfeld, Inc.
OH	DAYTON	Clark, Shaefer, Hackett & Co
OH	DAYTON	Gary Bardon CPA, Inc.
OH	DAYTON	Manning & Associates CPA, LLC
OH	DAYTON	Thorn Lewis & Duncan Inc.
OH	DEFIANCE	Luderman & Konst
OH	EATON	Hoover & Roberts, Inc.
OH	ELYRIA	Majkut & Pooley, Ltd.
OH	ELYRIA	Radachi and Company, Certified Public Accountants
OH	INDEPENDENCE	Walthall, Drake & Wallace LLP
OH	LANCASTER	Jones, Cochenour & Co.
OH	LIMA	M.A. Hoops & Associates
OH	MANSFIELD	Kissel & Associates, Inc.
OH	MANSFIELD	Kleshinski, Morrison & Morris
OH	MANSFIELD	Riester, Lump & Burton, CPAs, Inc.
OH	MANSFIELD	Willis, Osmond and Beilstein
OH	MARION	Holbrook & Manter, Inc.
OH	MAUMEE	Gilmore, Jasion & Mahler, Ltd.

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ST	CITY	FIRM
OH	MAUMEE	Kissoff, Rayner, Foos & Kruse
OH	MAUMEE	Titus & Urbanski Inc.
OH	MAUMEE	William Vaughan Company
OH	MAYFIELD VILLAGE	Skoda Minotti & Co
OH	MENTOR	Gallovic, Granito & Co. Ltd
OH	MIAMISBURG	Brixey & Meyer, Inc.
OH	MIAMISBURG	Mahle, Wack, Zaidain & Co., LLP
OH	NEW PHILADELPHIA	Rea & Associates Inc
OH	OTTAWA	Schroeder & Co., CPA's, LLC
OH	PARMA HEIGHTS	The Ciulla Group, LLC
OH	SIDNEY	McCrate, Delaet & Co.
OH	OLON	Corbets & Associates
OH	SPRINGFIELD	Taylor, Applegate, Hughes & Associates, Ltd
OH	STRONGSVILLE	Thornhill Financial Inc.
OH	TOLEDO	Brell, Holt & Company, Inc.
OH	TOLEDO	Lublin, Sussman Group, L. L. P.
OH	TOLEDO	Mira & Kolena
OH	TOLEDO	Spilman, Hills & Heidebrink, Ltd.
OH	VANDALIA	Kentner Sellers, LLP
OH	WARREN	O'Connor, Hosos & Loree, LLC
OH	WEST CHESTER	Economou & Flood, P. C.
OH	WESTLAKE	Corrigan Krause
OH	WESTLAKE	McManamon & Co.
OH	WOOSTER	Dyer, Hughes, Roche & Wilson, Inc
OH	WORTHINGTON	Whalen and Company
OH	YOUNGSTOWN	Anness, Gerlach & Williams, Inc.
OH	YOUNGSTOWN	Packer Thomas
OH	Zanesville	McLain, Hill, Rugg & Associates, Inc.
OK	NORMAN	Gray, Blodgett & Company, PLLC
OK	OKLAHOMA CITY	Cole & Reed PC
OK	OKLAHOMA CITY	HSPG & Associates PC
OK	OKLAHOMA CITY	Peters & Chandler, P.C.
OK	OKLAHOMA CITY	Smith Carney & Co PC
OK	OKLAHOMA CITY	Wilsey Meyer Eatmon Tate PLLC
OK	TULSA	Briscoe Burke & Grigsby LLP
OK	TULSA	Curzon, Cumbey & Kunkel, PLLC
OK	TULSA	Emmons, Hartog and Swarthout, P. C.
OK	TULSA	Glenn Elliott & Associates Inc.
OK	TULSA	Heatherington & Fields
OK	TULSA	HoganTaylor LLP
OK	TULSA	Howerton, Morris, Simpson, Smith
OK	TULSA	James P. Feigel, CPA
OK	TULSA	Muret CPA, PLLC
OK	TULSA	Sartain Fischbein + Co.
OK	TULSA	Sutton Robinson Freeman & Co. PC
OR	BEAVERTON	DiLorenzo & Company P.C.
OR	CLACKAMAS	Beemer, Smith, Munro & Co, LLP
OR	EUGENE	Isler CPA LLC
OR	EUGENE	Jones & Roth, P.C.
OR	EUGENE	Kernutt Stokes Brandt & Co. LLP

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ST	CITY	FIRM
OR	HILLSBORO	Fordham Goodfellow, LLP
OR	HILLSBORO	Worthy & Company, LLC
OR	KLAMATH FALLS	Isler of Klamath Falls LLC
OR	KLAMATH FALLS	Molatore, Scroggin, Peterson & Co., LLP
OR	LAKE OSWEGO	Delap LLP
OR	PORTLAND	David C. Chvatal CPA, P.C.
OR	PORTLAND	Geffen, Mesher & Company, P.C.
OR	PORTLAND	Hoffman Stewart & Schmidt PC
OR	PORTLAND	Holmes & Company, LLP
OR	PORTLAND	Kern & Thompson, LLC
OR	PORTLAND	Mack, Roberts & Co., LLC
OR	PORTLAND	Maginnis & Carey LLP
OR	PORTLAND	Perkins & Company, P. C.
OR	PORTLAND	Talbot, Korvola & Warwick LLP
OR	PORTLAND	The WEL Group Inc.
OR	PORTLAND	Venne and Company, LLC
OR	SALEM	Grove, Mueller & Swank, P.C.
OR	SALEM	Kuenzi & Company, LLC
OR	TIGARD	James L. Shook CPA P.C.
OR	TIGARD	Pauly, Rogers, & Co., PC
OR	TROUTDALE	Frederick K. Erickson
OR	WEST LINN	Jarrard, Seibert, Pollard & Co. LLC
PA	ALLENTOWN	Buckno Lisicky & Company, P. C.
PA	ALLENTOWN	Campbell, Rappold & Yurasits, LLP
PA	ALLENTOWN	Concannon, Miller & Co., PC
PA	ALLENTOWN	Geiger & Associates
PA	ALLENTOWN	Terry Allen Christman
PA	BALA CYNWYD	Isdaner & Company, LLC
PA	BALA CYNWYD	Margolis & Company, P.C.
PA	BALA CYNWYD	Morison Cogen LLP
PA	BALA CYNWYND	Novak, Francella, LLC
PA	BLUE BELL	Fesnak and Associates LLP
PA	BROOMALL	Kelly Welde & Co LLP
PA	BRIDGEVILLE	Labriola Neighbors, LLP
PA	CAMP HILL	Boyer & Ritter
PA	CAMP HILL	Brown Schultz Sheridan & Fritz
PA	CAMP HILL	McKonly & Asbury LLP
PA	CAMP HILL	Padden, Guerrini & Associates
PA	CHADDS FORD	Daniel A. Winters & Company
PA	CHALFONT	Dunlap & Associates, P. C.
PA	CHAMBERSBURG	Rotz & Stonesifer P.C.
PA	CONSHOHOCKEN	St. Clair CPAs, PC
PA	CRANBERRY TOWNSHIP	Brunner, Blackstone & Associates, PC
PA	DEVON	Smart & Associates LLP
PA	DUNMORE	Kelly, Barbetti & Co., CPA
PA	EASTON	Abraham, Borda & Co., P.C.
PA	EMMAUS	France Anderson Basile & Company, P.C.
PA	ERIE	Appletree & Kern, P.C.
PA	ERIE	Felix & Gloekler, P.C.
PA	ERIE	Malin Bergquist & Company LLP

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ST	CITY	FIRM
PA	ERIE	McGill, Power, Bell & Associates LLP
PA	ERIE	Schaffner, Knight, Minnaugh & Company, P.C.
PA	FEASTERVILLE	McKay, DeRito & Co, LLC
PA	FORT WASHINGTON	Robin Kramer & Green, LLP
PA	HARRISBURG	Boles Metzger Brosius & Ritter PC
PA	HARRISBURG	Zelenkofske Axelrod LLC
PA	HORSHAM	Kreischer Miller
PA	HORSHAM	Schwartz Lasson Harris Ltd., A P. C.
PA	HUNTINGDON VALLEY	Pressman Ciocca Smith LLP
PA	JOHNSTOWN	Barnes Saly & Company, LLP
PA	JOHNSTOWN	Catanese Group
PA	JOHNSTOWN	Kotzan CPA & Associates, P.C.
PA	JOHNSTOWN	Kline, Kimlin, CPAs
PA	JOHNSTOWN	Wessel & Company
PA	KING OF PRUSSIA	Clairmont, Paciello & Co., P.C.
PA	KING OF PRUSSIA	Hanna, McGlone & Co., P.C.
PA	KINGSTON	J. H. Williams Co., LLP
PA	LANCASTER	Reinsel Kuntz Leshar LLP
PA	LANCASTER	Simon Lever LLP
PA	LANCASTER	Trout, Ebersole & Groff, LLP
PA	LANCASTER	Walz, Deihm, Geisenberger, Bucklen & Tennis, P. C.
PA	LANSDALE	Baum, Smith & Clemens, LLP
PA	LANSDALE	Maschal & Hadden Ltd.
PA	MCMURRAY	Franty & Company
PA	MCMURRAY	R. Incorvati & Co
PA	MECHANICSBURG	Greenawalt and Company, P.C.
PA	MEDIA	Elko & Associates, Ltd
PA	MONROEVILLE	Buckler, McKenney & Nadzadi, P.C.
PA	MONROEVILLE	Thompson & Myers PC
PA	MONTOURSVILLE	Larson, Kellett & Associates, P.C.
PA	NEW CASTLE	Carbis Walker LLP
PA	NEWTOWN SQUARE	Rainer & Company, P. C.
PA	PHILADELPHIA	Briggs, Bunting & Dougherty, LLP
PA	PHILADELPHIA	Coopersmith, Ellman & Co.
PA	PHILADELPHIA	Milligan & Company, LLC
PA	PHILADELPHIA	Stockton Bates, LLP
PA	PHOENIXVILLE	Julian Sur, CPA
PA	PITTSBURGH	Alpern Rosenthal
PA	PITTSBURGH	Goff Backa Alfera & Co. LLC
PA	PITTSBURGH	Grossman Yanak & Ford LLP
PA	PITTSBURGH	KFMR Katz Ferraro McMurtry, P.C.
PA	PITTSBURGH	Lally & Co., LLC
PA	PITTSBURGH	Louis Plung & Company LLP
PA	PITTSBURGH	Love, Scherle & Bauer P.C.
PA	PITTSBURGH	Maher Duessel
PA	PITTSBURGH	McCrary & McDowell LLC
PA	PITTSBURGH	McElhaney & DiClaudio, P.C.
PA	PITTSBURGH	R. D. Hoag and Associates, CPA'S
PA	PITTSBURGH	Schneider Downs & Co Inc.
PA	PITTSBURGH	Sisterson & Co. LLP

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ST	CITY	FIRM
PA	READING	Beard Miller Company LLP
PA	READING	Herbein + Company, Inc.
PA	SCRANTON	Joseph M. Alu and Associates
PA	SOUDERTON	Detweiler, Hershey & Associates, P.C.
PA	SPRING HOUSE	Gable, Peritz, Mishkin LLP
PA	UNIONTOWN	McClure & Wolf CPAS
PA	WARREN	Haines & Company
PA	WAYNE	Beucler, Kelly & Irwin, Ltd
PA	WAYNE	Stephano & Associates LLC
PA	WEST CHESTER	Claude W. Spiron
PA	WEST CHESTER	Fischer Cunnane & Associates Ltd
PA	WEST CHESTER	Torrillo & Associates, LLC
PA	WEXFORD	S. R. Snodgrass A.C.
PA	WILKES BARRE	Kronick Kalada Berdy & Co. P.C.
PA	WILKES-BARRE	Parente Randolph, LLC
PA	WILLIAMSPORT	Gearhart & Associates, PC
PA	WYOMISSING	Alan Ross & Company P. C.
PA	YORK	Philip R. Friedman and Associates, LLP
PA	YORK	SF & Company (formerly Seligman, Friedman & Company, P.C.
PA	YORK	Stambaugh Ness, P.C.
PR	CAROLINA	Torres, Hernandez & Punter, CPA, PSC
PR	GUAYNABO	Lucena & Raices, PSC
PR	SAN JUAN	Alberto R. Lazaro PSC
PR	SAN JUAN	Diego Perdomo & CO., P.S.C.
PR	SAN JUAN	Guzman Torres & Co., CPA's, PSC
PR	SAN JUAN	Jose E. Rosario & Co., CPA, PSC
PR	SAN JUAN	Kevane Grant Thornton LLP
PR	SAN JUAN	Landa Umpierre PSC
PR	SAN JUAN	Luis E. Cintron & Co.
PR	SAN JUAN	Parissi PSC
PR	SAN JUAN	Rodriguez & Luis, P.S.C.
PR	SAN JUAN	Rsm Roc & Company
PR	SAN JUAN	Scherrer Hernandez & Co CPA P.S.C.
PR	SAN JUAN	Vega Palau & Co.
RI	CRANSTON	David P. Krekorian CPA, Ltd.
RI	PROVIDENCE	Batchelor, Frechette, McCrory, Michael & Co
RI	PROVIDENCE	Kahn Litwin Renza & Co Ltd
RI	PROVIDENCE	Piccerelli, Gilstein & Co., LLP
RI	PROVIDENCE	Sansiveri, Kimball & McNamee, LLP
RI	PROVIDENCE	Sullivan & Company CPA's LLP
RI	PROVIDENCE	Yarlas, Kaplan, Santilli & Moran, Ltd.
RI	WARWICK	DiSanto, Priest & Co.
RI	WARWICK	Pascarella & Gill P.C.
RI	WARWICK	Ward, Fisher & Company, LLP
SC	CHARLESTON	Hoffman & Hoffman CPA PA
SC	CHARLESTON	Webster Rogers LLP
SC	COLUMBIA	Clifton D. Bodiford, CPA
SC	COLUMBIA	J. W. Hunt and Company, LLP
SC	COLUMBIA	Kyle and Company, PC
SC	COLUMBIA	Schmoyer and Company, LLC

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ST	CITY	FIRM
SC	COLUMBIA	Scott McElveen, L.L.P.
SC	COLUMBIA	The Hobbs Group, P.A.
SC	GREENVILLE	Pope, Smith, Brown & King, P.A.
SC	LEXINGTON	Graham, Szuhy & Co CPAs
SC	MONCKS CORNER	Christa M. Dunn, CPA, LLC
SD	MITCHELL	ELO Prof LLC
SD	PIERRE	Palmer, Currier and Hoffert, LLP
SD	RAPID CITY	Ketel Thorstenson, LLP
SD	SIOUX FALLS	East, Vander Woude, Grant & Co. P.C.
SD	SIOUX FALLS	Thurman, Comes, Foley & Co., LLP
SD	WATERTOWN	Hanson, Vilhauer & Raml, PC
TN	BRENTWOOD	Lattimore Black Morgan & Cain, PC
TN	BRENTWOOD	Rayburn, Bates & Fitzgerald, P. C.
TN	CHATTANOOGA	Hazlett, Lewis & Bieter, PLLC
TN	CHATTANOOGA	Henderson, Hutcherson & McCullough, PLLC
TN	CHATTANOOGA	Johnson, Hickey & Murchison, P. C.
TN	CHATTANOOGA	Joseph Decosimo and Company, PLLC
TN	HIXSON	Mann & Miller, P.C.
TN	JACKSON	Alexander Thompson and Arnold, PLLC
TN	JOHNSON CITY	Blackburn Childers & Steagall PLC
TN	KNOXVILLE	Bacon, Howard and Company, CPA's
TN	KNOXVILLE	Bible Harris Smith, P.C.
TN	KNOXVILLE	Coulter & Justus P C
TN	KNOXVILLE	Pershing Yoakley & Associates, P. C.
TN	KNOXVILLE	Pugh & Company, P.C.
TN	KNOXVILLE	Rodefer Moss & Co
TN	MEMPHIS	Cannon & Company
TN	MEMPHIS	Fouts & Morgan
TN	MEMPHIS	Reynolds Bone & Griesbeck PLC
TN	MEMPHIS	Thompson Dunavant PLC
TN	MEMPHIS	Watkins Uiberall, PLLC
TN	MEMPHIS	Whitehorn Tankersley & Co., PLLC
TN	MURFREESBORO	Grannis & Associates, PC
TN	NASHVILLE	Carter, Lankford CPAs, PC
TN	NASHVILLE	Crosslin & Associates, P.C.
TN	NASHVILLE	Frasier, Dean & Howard
TN	NASHVILLE	KraftCPAs PLLC
TN	NASHVILLE	Whisenant, Stewart, Watrous & Associates, PLLC
TN	OAK RIDGE	WLC Certified Public Accountants, PC
TX	ABILENE	Condley and Company, L. L. P.
TX	ABILENE	Davis, Kinard & Co., P. C.
TX	AMARILLO	Doshier, Pickens & Francis, P.C.
TX	ARLINGTON	Brimer, Perry & Associates
TX	ARLINGTON	Pickens Snodgrass Koch LLP
TX	ARLINGTON	Sutton Frost Cary LLP
TX	AUSTIN	Alexander & Lievens PC
TX	AUSTIN	Calhoun, Thomson + Matza, LLP
TX	AUSTIN	Glass & Company, CPAs, A Professional Corporation
TX	AUSTIN	Holtzman, Moellenberg, Panozzo & Perkins, LLP
TX	AUSTIN	Lockart, Atchley & Associates, L.L.P.

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ST	CITY	FIRM
TX	AUSTIN	Maxwell Locke & Ritter LLP
TX	AUSTIN	Peggy S. Edge, CPA LLC
TX	AUSTIN	PMB Helin Donovan, LLP
TX	BAYTOWN	Barry W. James & Associates LLP
TX	BELLAIRE	Briggs & Veselka, Co., P.C.
TX	BELLAIRE	Parment, Chapman & Madsen, P.C.
TX	CLEVELAND	Hereford, Lynch, Sellars & Kirkham, P.C.
TX	CORPUS CHRISTI	Collier, Johnson & Woods, P.C.
TX	CORPUS CHRISTI	Tranbarger & Company, LLP
TX	DALLAS	Candy & Schonwald
TX	DALLAS	CF & Co., LLP
TX	DALLAS	Frazier, Gills., P.C.
TX	DALLAS	House & Associates, P.C.
TX	DALLAS	Huselton, Morgan & Maulsby, P.C.
TX	DALLAS	Judd, Thomas, Smith & Company, CPA's, P. C.
TX	DALLAS	Lane Gorman Trubitt, L. L. P.
TX	DALLAS	Payne, Smith and Jones, P.C.
TX	DALLAS	Peterson & Company, P. C.
TX	DALLAS	Philip Vogel & Co. PC
TX	DALLAS	Sibley & Company, P. C.
TX	DALLAS	Travis Wolff & Company LLP
TX	DALLAS	Turner, Stone & Company, L. L. P.
TX	DALLAS	Vail Warren & Knauth, LLP
TX	DALLAS	Vink Teague & Associates LLP
TX	DALLAS	Wagner, Eubank & Nichols LLP
TX	DALLAS	Weaver and Tidwell LLP
TX	DENTON	John E. Baines, P.C.
TX	EDINBURG	Ruben Guevara P.C.
TX	EL PASO	Lauterbach, Borschow & Company, P. C.
TX	EL PASO	Michael Arthur Petersen
TX	EL PASO	Strickler & Prieto, LLP
TX	ENNIS	Witherspoon, Yeldell & Wilson, P.C.
TX	FORT WORTH	Hartman Leito & Bolt, LLP
TX	FORT WORTH	Mark M. Jones & Associates, PC
TX	FORT WORTH	Stovall, Grandey & Allen, LLP
TX	FORT WORTH	Whitley Penn LLP
TX	FRIENDSWOOD	Wrinkle Gardner & Company PC
TX	FRISCO	Jerry D. Chatham CPA
TX	GEORGETOWN	Brown Graham & Company PC
TX	HOUSTON	Abercrombie & Associates, PC
TX	HOUSTON	Bateman McDuffie, Inc
TX	HOUSTON	Calvin Martin & Co., PLLC
TX	HOUSTON	Cederberg, Riley, Franks & Co.
TX	HOUSTON	David E. Hamblin
TX	HOUSTON	David N. Miller & Company LLP
TX	HOUSTON	Easley, Endres, Parkhill & Brackendorff, P. C.
TX	HOUSTON	Fitts, Roberts & Co., P.C.
TX	HOUSTON	Frierson Sola & Associates, PC
TX	HOUSTON	GLO CPAs, LLP
TX	HOUSTON	Hajovsky, Jones & Ford, P.C.

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ST	CITY	FIRM
TX	HOUSTON	Ham, Langston & Brezina, LLP
TX	HOUSTON	Harper & Pearson, Co., P. C.
TX	HOUSTON	Hein & Associates, LLP
TX	HOUSTON	John A. Braden CPA
TX	HOUSTON	John M. Thomas P.C.
TX	HOUSTON	L J Mosby, PC
TX	HOUSTON	McConnell & Jones LLP
TX	HOUSTON	Melton & Melton LLP
TX	HOUSTON	MFR, P.C. (formerly Mir, Fox & Rodriguez, P.C.)
TX	HOUSTON	Moore Reichl & Baker P.C.
TX	HOUSTON	Null Lairson PC
TX	HOUSTON	Pannell Kerr Forster of Texas, P. C.
TX	HOUSTON	Prather Kalman, P.C.
TX	HOUSTON	Robert D. Goldstein
TX	HOUSTON	Schorre and Associates, CPAs
TX	HUNTSVILLE	Kenneth C. Davis & Company, P.C.
TX	KERRVILLE	Davidson, Freedle, Espenhover & Overby, P.C.
TX	KERRVILLE	Massey, Itschner & Co., PC
TX	LONGVIEW	Ron Stringer & Associates, PC
TX	LUBBOCK	Bolinger, Segars, Gilbert & Moss, L.L.P.
TX	LUBBOCK	Martin E. Green P.C.
TX	LUFKIN	Axley & Rode LLP
TX	MANSFIELD	Waters, Vollmering & Associates LLP
TX	ODESSA	Elms, Faris & Company, LLP
TX	ODESSA	Randy Silhan, CPA
TX	PLANO	Cornwell, Jackson & Co P.C.
TX	PLANO	Montgomery Coscia Greilich, LLP
TX	PLANO	The MB Group, LLC
TX	RICHARDSON	Chapman, Hext & Co., P. C.
TX	RICHARDSON	Perkins, Dexter, Sinopoli & Hamm, P.C.
TX	ROUND ROCK	Shelton & Van Houten, CPAs, LLP
TX	SAN ANTONIO	Akin, Doherty, Klein & Feuge, P.C.
TX	SAN ANTONIO	Burnside & Rishbarger, PLLC
TX	SAN ANTONIO	Carneiro, Chumney & Co., L.C.
TX	SAN ANTONIO	Fisher Herbst & Kemble PC
TX	SAN ANTONIO	Padgett, Stratemann & Co., L.L.P.
TX	SAN ANTONIO	Paul J. Fitzgerald P.C.
TX	SAN ANTONIO	Roger G. Burton, CPA
TX	SAN ANTONIO	Tsakopoulos, Brown, Schott & Anchors, P.C.
TX	SINTON	Young & Associates
TX	SWEETWATER	Richard A. Bowman CPA
TX	SUGARLAND	Eyring and Leavitt, PLLC (Mark W. Eyring P.C.)
TX	TEMPLE	Brockway Gersbach McKinnon & Niemeier PC
TX	TEXARKANA	Grier, Reeves & Lawley, P. C.
TX	TEXARKANA	Thomas and Thomas LLP
TX	TYLER	Gollob, Morgan, Peddy & Co., P. C.
TX	TYLER	Henry & Peters, P.C.
TX	VICTORIA	Bumgardner, Morrison & Company, LLP
TX	VICTORIA	Goldman Hunt & Notz, LLP
TX	WACO	George R. Dethlefsen, CPA

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ST	CITY	FIRM
TX	WACO	Jaynes, Reitmeier, Boyd & Therrell, P.C.
UT	LOGAN	Jones Simkins P.C.
UT	MIDVALE	The Leverich Group
UT	NORTH LOGAN	Peterson Allred Jackson, Inc. CPAs
UT	OGDEN	Schmitt, Griffiths, Smith & Co
UT	OREM	Squire & Company, PC
UT	SALT LAKE CITY	Daines, Goodwin & Co., CPAs, PC
UT	SALT LAKE CITY	Hansen, Barnett & Maxwell
UT	SALT LAKE CITY	Huber, Erickson & Bowman, LLC
UT	SALT LAKE CITY	J.D. Glenn & Associates, LLC
UT	SALT LAKE CITY	Karren, Hendrix, Stagg, Allen & Company
UT	SALT LAKE CITY	Lake, Hill & Myers
UT	SALT LAKE CITY	Pinnock, Robbins, Posey & Richins
UT	SALT LAKE CITY	Sorensen, Vance & Company, P.C.
UT	SALT LAKE CITY	Tanner LC
VA	ALEXANDRIA	Kositzka, Wicks and Company
VA	ALEXANDRIA	Renner and Company CPA PC
VA	CENTREVILLE	Lindahl Associates PLLC
VA	CHARLOTTESVILLE	Hantzmon Wiebel LLP
VA	CHESAPEAKE	Charles W. Snader P.C.
VA	DANVILLE	Snead and Williams PLLC
VA	FAIRFAX	Homes, Lowry, Horn & Johnson, Ltd.
VA	FAIRFAX	Matthews, Carter and Boyce, P. C.
VA	FAIRFAX	Swart, Lalande & Associates, P. C.
VA	FAIRFAX	The Burdette Smith Group PC CPAs
VA	FAIRFAX	Thompson, Greenspon & Co., P. C.
VA	FALLS CHURCH	Johnson Lambert & Co. LLP
VA	FALLS CHURCH	Russell A. Ekanger, CPA, PC
VA	FREDERICKSBURG	Miller Foley Group
VA	GLEN ALLEN	Keiter, Stephens, Hurst, Gary & Shreaves
VA	HARRISONBURG	PBGH, LLP
VA	HERNDON	Ryan, Sharkey & Crutchfield, LLP
VA	HERNDON	Russell, Evans & Thompson PLLC
VA	LYNCHBURG	Coley, Eubank & Company, P.C.
VA	MCLEAN	Kaiser Scherer & Schlegel, PLLC
VA	NEWPORT NEWS	Witt Mares PLC
VA	NORFOLK	Goodman & Company, LLP
VA	NORFOLK	Wall Einhorn & Chernitzer PC
VA	RICHMOND	Joyner, Kirkham, Keel & Robertson, P.C.
VA	RICHMOND	Mitchell, Wiggins & Company LLP
VA	ROANOKE	Anderson & Reed
VA	ROANOKE	Brown, Edwards & Company, L. L. P.
VA	ROANOKE	Foti, Flynn, Lowen & Company, P.C.
VA	ROANOKE	McLeod & Company
VA	SOUTH HILL	Credle, Jones and Alga, P.C.
VA	VIENNA	Beers & Cutler PLLC
VA	VIENNA	Kelly Kelly & Company
VA	VIENNA	Watkins Meegan Drury & Company LLC
VA	WYTHEVILLE	Hodges, Jones & Mabry, P.C.
VI	ST CROIX	Francisco E Depusoir

EBPAQC List by State as of November 2, 2009

ST	CITY	FIRM
VT	BENNINGTON	Love, Cody & Company, CPAs
VT	BURLINGTON	Gallagher Flynn & Co LLP
VT	COLCHESTER	A. M. Peisch & Company LLP
VT	ESSEX JUNCTION	Bilodeau, Wells & Company, P. C.
VT	SOUTH BURLINGTON	Grippin, Donlan & Roche PLC
VT	SOUTH BURLINGTON	McSoley McCoy & Co.
VT	WILLISTON	Davis & Hodgdon Associates CPAs
WA	BELLEVUE	Clark Nuber P.S.
WA	BELLEVUE	CPA Consulting, Inc. P.S.
WA	BELLEVUE	Forde Financial & Tax Inc.
WA	BELLEVUE	Gunning, Stenson & Price, P.S.
WA	BELLEVUE	Hellam, Varon & Co., Inc P.S.
WA	BELLEVUE	Johnson & Shute, P.S.
WA	BELLEVUE	Smith Bunday Berman Britton, PS
WA	BELLEVUE	Sweeney Conrad, P. S.
WA	BELLEVUE	Voldal, Wartelle & Co., P. S.
WA	FEDERAL WAY	Patrick Rhodes & Associates, PLLC
WA	FIRCREST	Johnson, Stone & Pagano, P.S.
WA	KENT	Shannon & Associates, LLP
WA	LIBERTY LAKE	Stauffer & Associates PLLC
WA	LYNNWOOD	Monson & Bass, Inc. P.S.
WA	MERCER ISLAND	Harris Kidd PLLC
WA	REDMOND	Clark, Raymond & Company
WA	RICHLAND	Northwest CPA Group PLLC
WA	SEATTLE	Bader Martin, PS
WA	SEATTLE	Bancroft, Buckley, Johnston & Serres, LLP
WA	SEATTLE	Benson & McLaughlin, P. S.
WA	SEATTLE	Clothier & Head, P. S
WA	SEATTLE	Finney Neill & Co., PS
WA	SEATTLE	H.M. Schultz, LLC
WA	SEATTLE	Hagen, Kurth, Perman & Co., PS
WA	SEATTLE	Lockitch, Clements & Rice, P. S.
WA	SEATTLE	Morrow, Kessler & Dowsing, PLLC
WA	SEATTLE	Moss Adams LLP
WA	SEATTLE	Peterson Sullivan LLP
WA	SEATTLE	Tremper & Co., LLP
WA	SPOKANE	Anastasi & Moore, PLLC
WA	SPOKANE	LeMaster & Daniels, PLLC
WA	SPOKANE	McDirmid, Mikkelsen & Secrest, P. S.
WA	SPOKANE	Schoedel & Schoedel CPAS PLLC
WA	TACOMA	Dwyer, Pemberton & Coulson, P. C.
WA	VANCOUVER	Barrett & Company PLLC
WA	WENATCHEE	Cordell, Neher & Company PLLC
WI	AMERY	Carlson Highland & Co., LLP
WI	BROOKFIELD	Freyberg, Hinkle, Ashland, Powers & Stowell, S.C.
WI	BROOKFIELD	Kolb+Co, SC
WI	BROOKFIELD	Vrakas Blum & Co SC
WI	EAU CLAIRE	Bauman Associates, Ltd
WI	ELM GROVE	Winter, Kloman, Moter & Repp, S.C.
WI	GREEN BAY	Schenck SC

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ST	CITY	FIRM
WI	LA CROSSE	Engelson and Associates, Ltd.
WI	LA CROSSE	Hawkins, Ash, Baptie & Company LLP
WI	MADISON	Baker Tilly Virchow Krause, LLP
WI	MADISON	Kiesling Associates LLP
WI	MADISON	Smith & Gesteland LLP
WI	MADISON	Suby, Von Haden & Associates, S. C.
WI	MADISON	Wegner LLP
WI	MILWAUKEE	Coleman & Williams, Ltd.
WI	MILWAUKEE	Komisar Brady & Co., LLP
WI	MILWAUKEE	Reilly, Penner & Benton LLP
WI	MILWAUKEE	Wipfli LLP
WI	SHAWANO	Kerber, Rose & Associates, S.C.
WI	WAUKESHA	Chortek & Gottschalk, LLP
WI	WAUKESHA	Jannsen & Company, S.C.
WV	BRIDGEPORT	Toothman Rice PLLC
WV	CHARLESTON	Arnett & Foster PLLC
WV	CHARLESTON	Gibbons & Kawash
WV	CHARLESTON	Gray, Griffith & Mays, A.C.
WV	CHARLESTON	Suttle & Stalnaker, PLLC
WV	CLARKSBURG	Tetrick & Bartlett, PLLC
WV	FAIRMONT	Conley CPA Group, PLLC
WV	HUNTINGTON	Hayflich & Steinberg, CPAs, PLLC
WV	HUNTINGTON	Somerville & Company, PLLC
WV	KINGSWOOD	Maloney & Associates, P.L.L.C.
WV	PARKERSBURG	McDonough, Eddy, Parsons & Baylous, A.C.
WV	WHEELING	Bodkin, Wilson & Kozicki, PLLC
WY	CASPER	Lenhart, Mason & Associates, LLC
WY	CHEYENNE	McGee, Hearne & Paiz, LLP
WY	LARAMIE	Mader Tschacher Peterson & Co., LLC